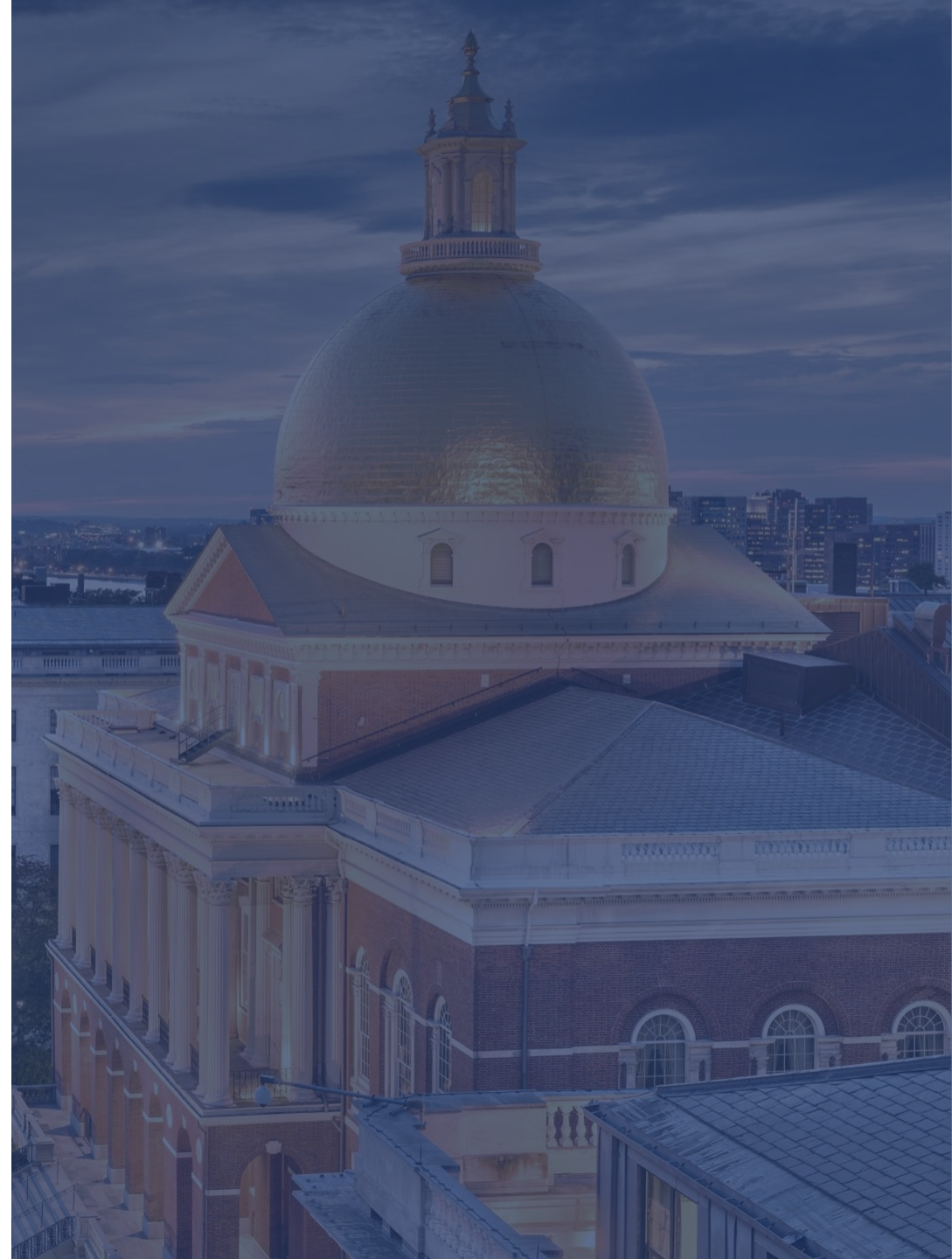




Massachusetts  
Taxpayers Foundation

# FY 2027 Senate Amendments *By the Numbers*

*May 14, 2026*



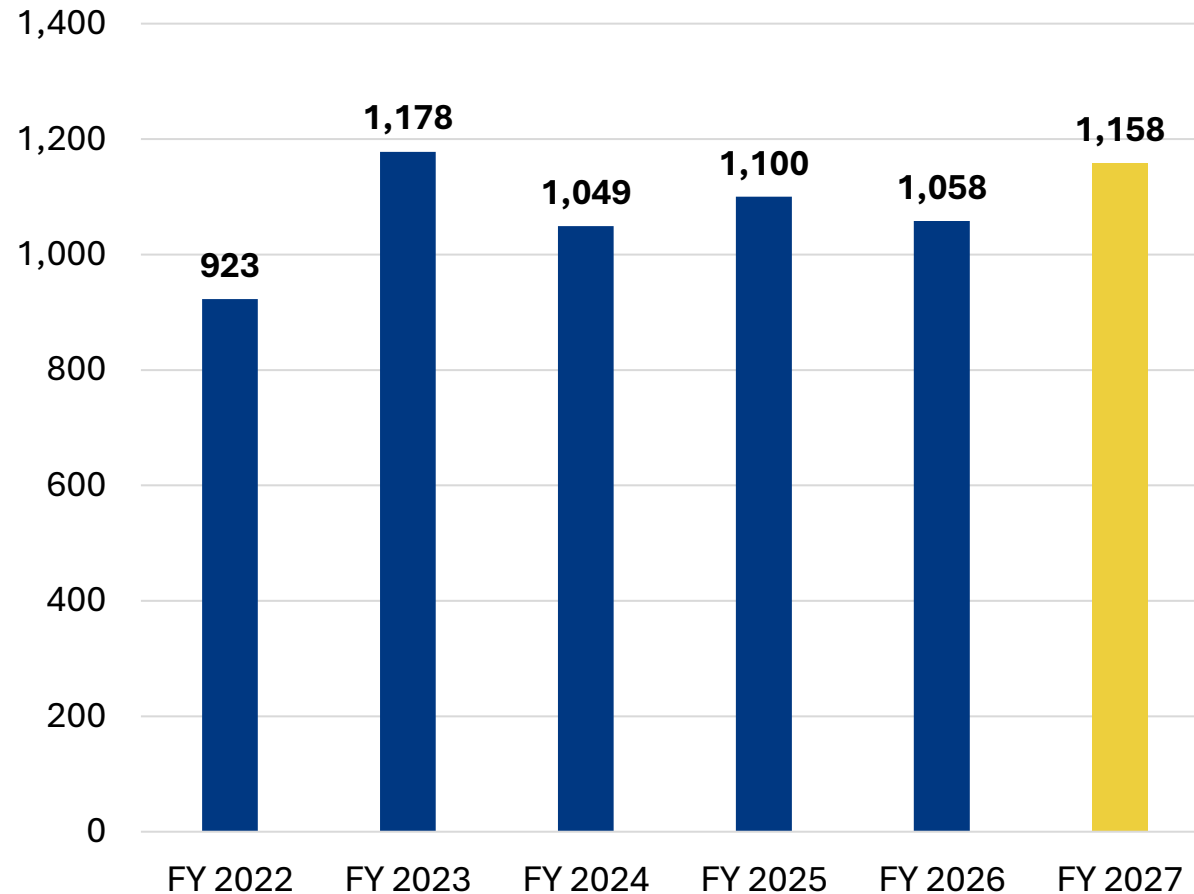
# FY 2027 Senate Amendments

## 5 Things to Know:

1. Senate members filed **1,158 amendments**, 100 more than in FY 2026 and 58 more than in FY 2025.
2. The fiscal impact of all amendments is at least **\$1.47 billion**.\*  
  
\*This estimate may be conservative. The fiscal impact for all amendments is not yet known, and this estimate excludes duplicate amendments, as well as proposed tax policy changes.
3. About **59% (687)** of the amendments are earmarks.
4. Approximately **41% (478)** of the amendments are outside policy sections, support programmatic funding increases, or introduce new line-item language.
5. Between FY 2024 – FY 2026, an average of **\$84.3 million** in additional spending was added during Senate Debate.

# Amendment Historical Context

*Senate Amendments Filed by Fiscal Year*



- Senators filed **1,158** amendments to the FY 2027 SWM budget.
  - 100 more than in FY 2026.
  - 50 more than in FY 2025.
- Between FY 2016 – FY 2026, Senate members filed an average of **1,024** amendments.
- House members filed **1,737** amendments in FY 2027, 579 more than the Senate.

# Amendment by Type

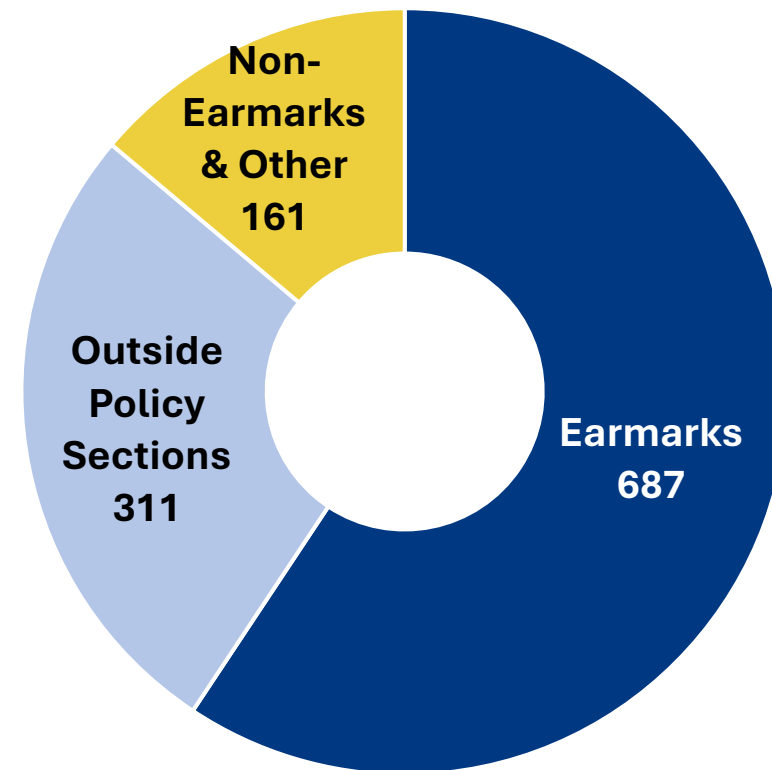
**59%** of amendments filed to the SWM budget are **earmarks**.

**27%** of amendments filed to the SWM budget are **outside policy sections**.

The remaining **14%**:

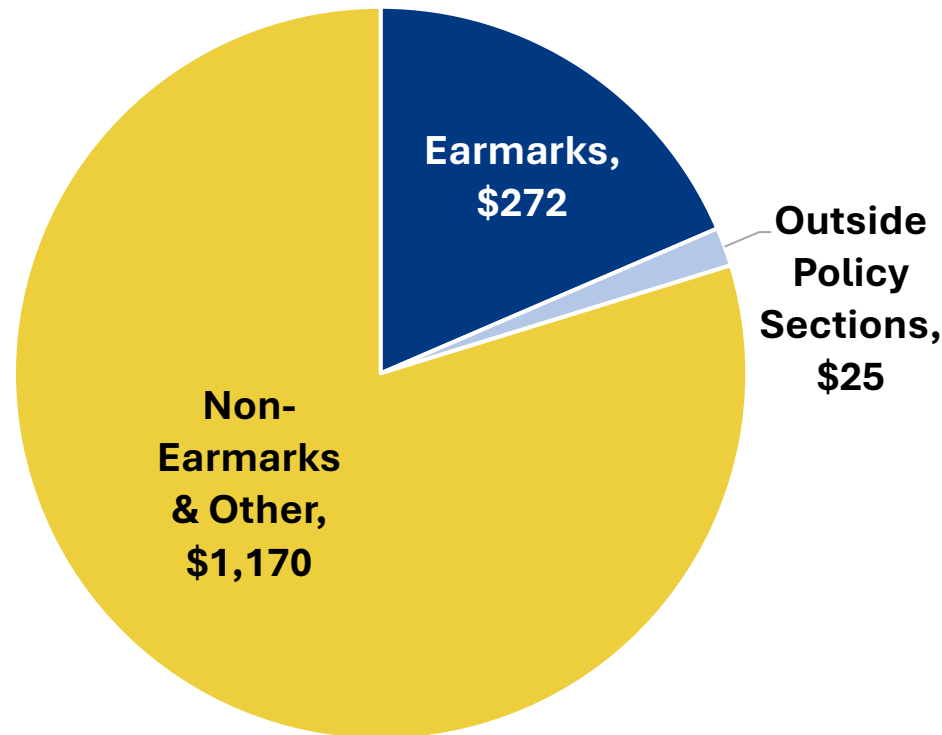
- Add new line-items to the SWM budget.
- Increase line-item appropriations without a designated purpose.
- Introduce new line-item language.
- Amend inside and outside policy language.

**Senate Amendments by Type**



# Fiscal Impact of Amendments

## Fiscal Impact of Senate Amendments by Type



*\$ in millions*

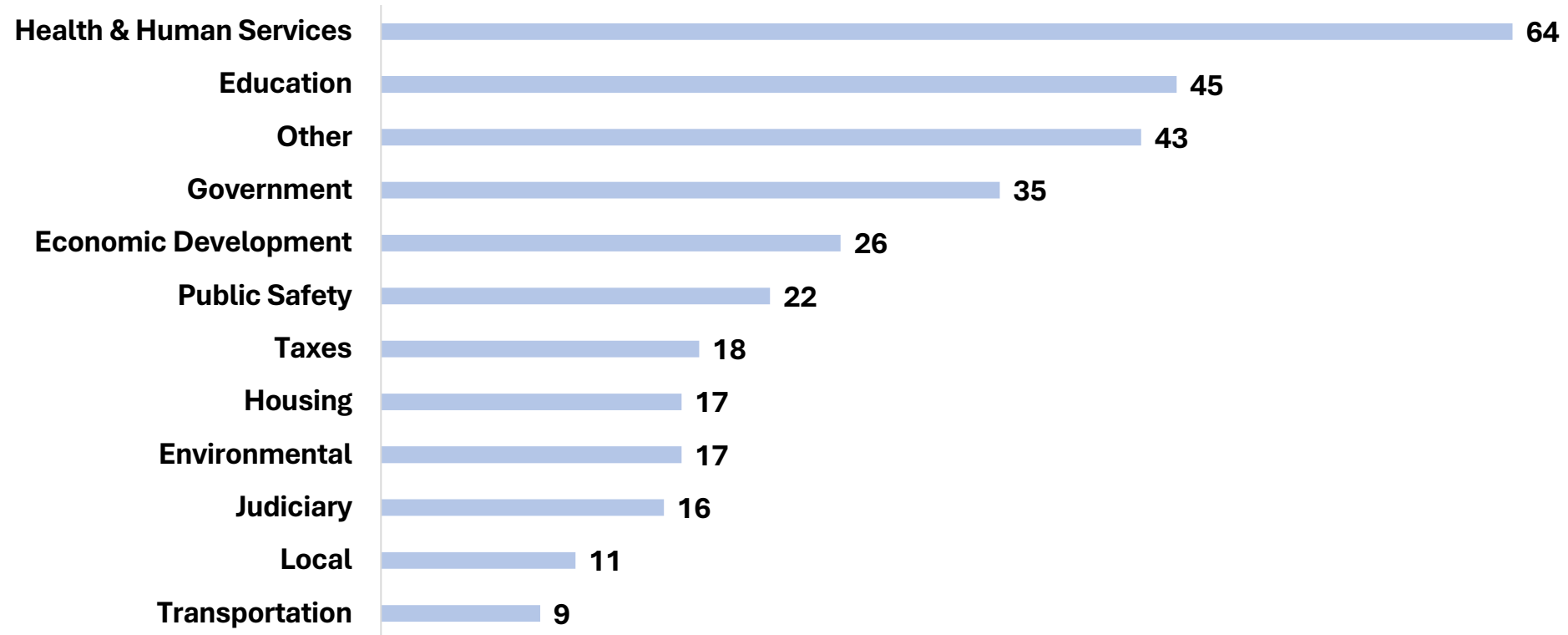
The estimated fiscal impact of all amendments filed to the Senate Budget is **\$1.47 billion**.

Amendments that would provide programmatic funding increases carry the largest fiscal impacts.

Notable high-cost amendments include proposals for:

- Increasing Minimum Per Pupil Aid
- Strengthening the Special Education Circuit Breaker Program
- In-District Transportation
- Chapter 70 Inflation Adjustment

# Policy Amendments by Category



The most common policy area for outside section amendments is **Health and Human Services**, followed by **Education** and **Government** policy proposals.

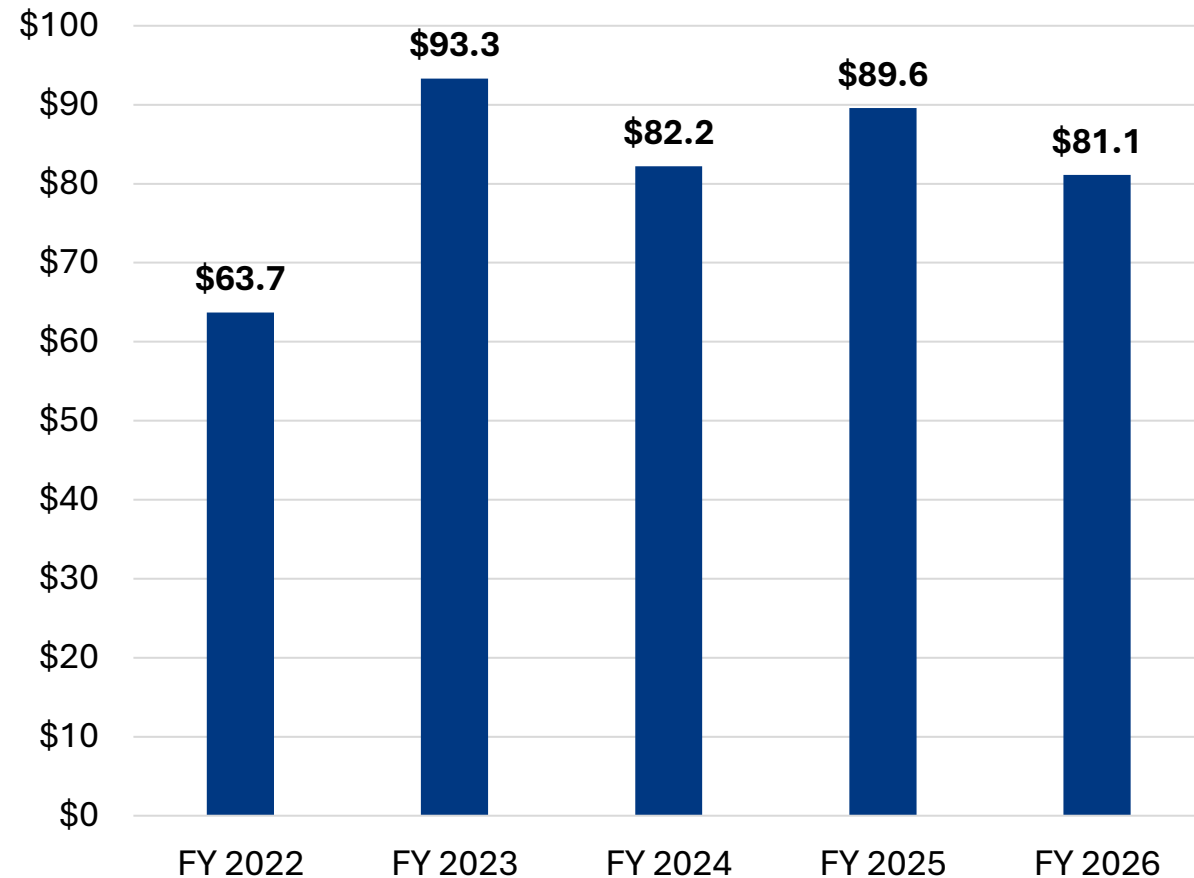
35 outside policy proposals are related to **Economic Development**, and 18 are related to **Taxes**.

# Senate Debate Preview

In FY 2026, the Senate added **\$81.1 million** in spending during debate, \$8.5 million less than was added in FY 2025 (\$89.6 million).

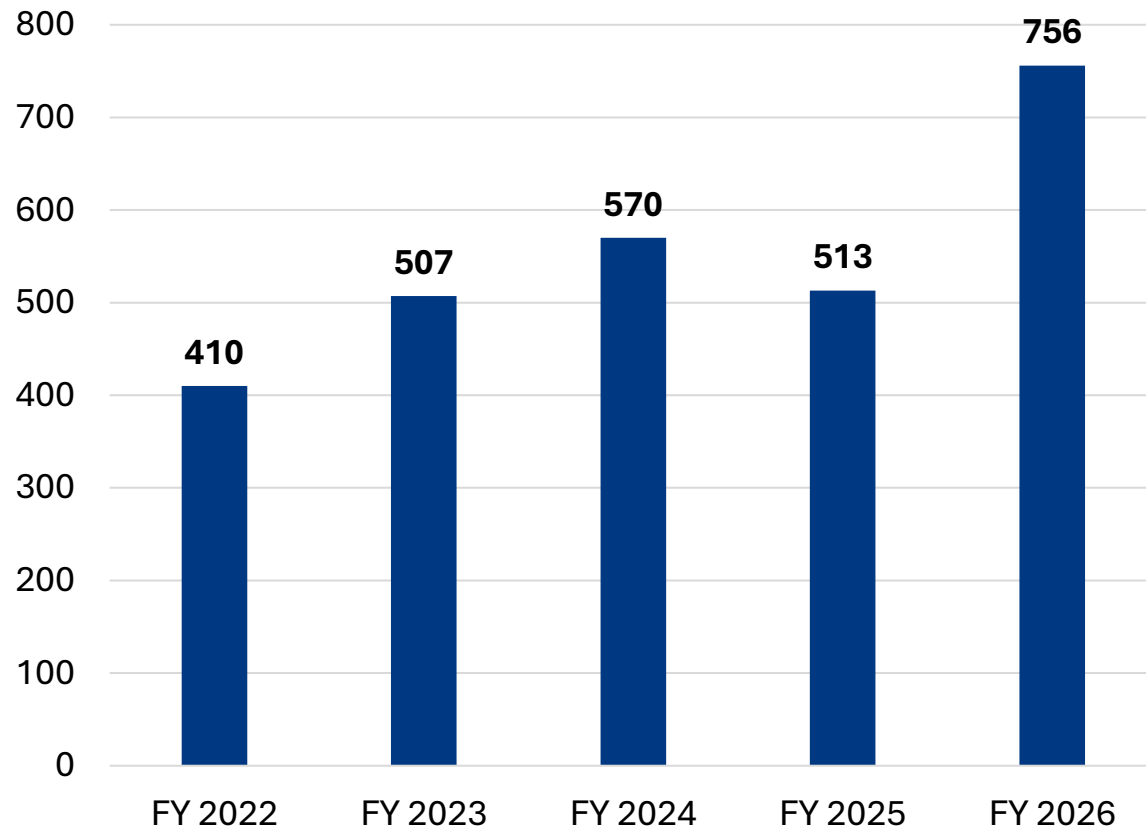
Between FY 2024 and FY 2026, an average of **\$84.3 million** in spending was added to the SWM budget during debate.

*Total Senate Floor Spend by Year*



# Senate Debate Preview

*Adopted Earmarks by Year*



In FY 2026, the Senate adopted some form of at least 493 amendments, **50%** of all that were filed.

Within those amendments, the Senate added **756 earmarks**, the majority of which supported specific communities, organizations, and projects.

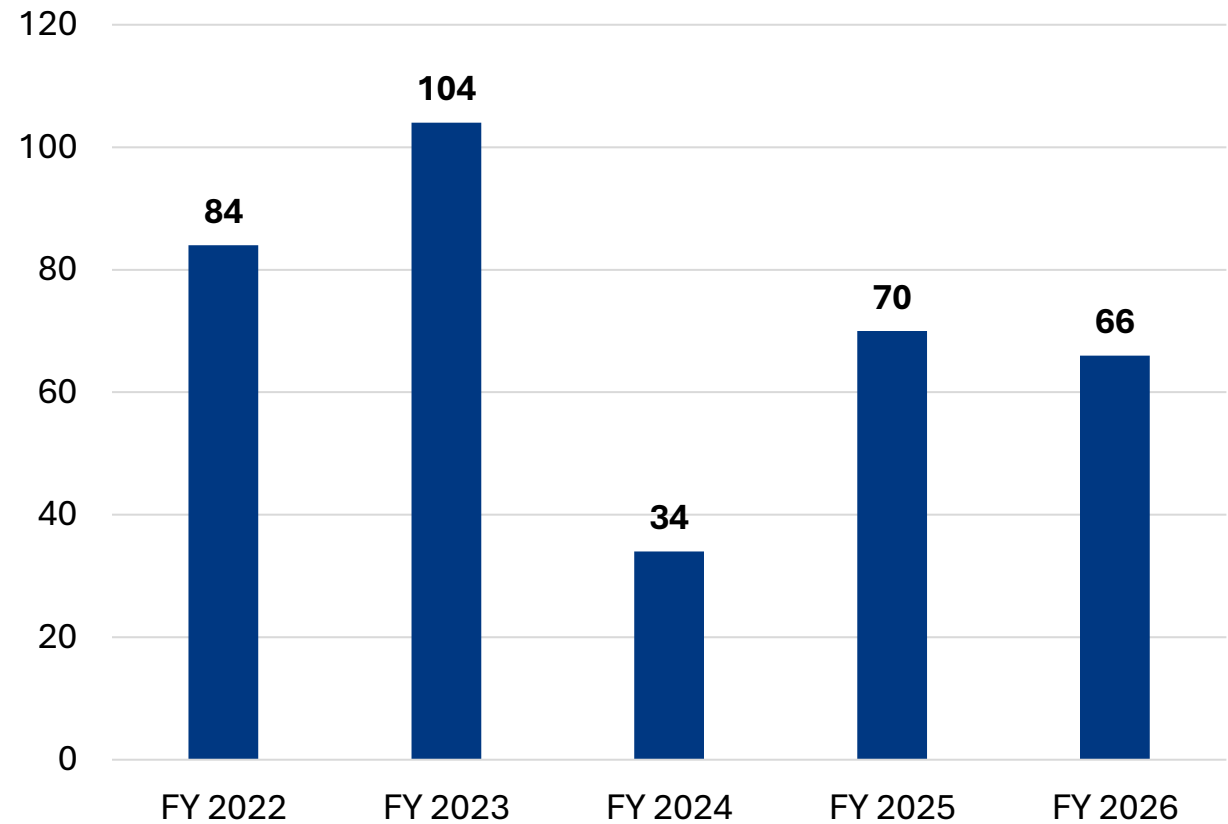
**70%** of new spending added during Senate debate supported local earmarks.

# Senate Debate Preview

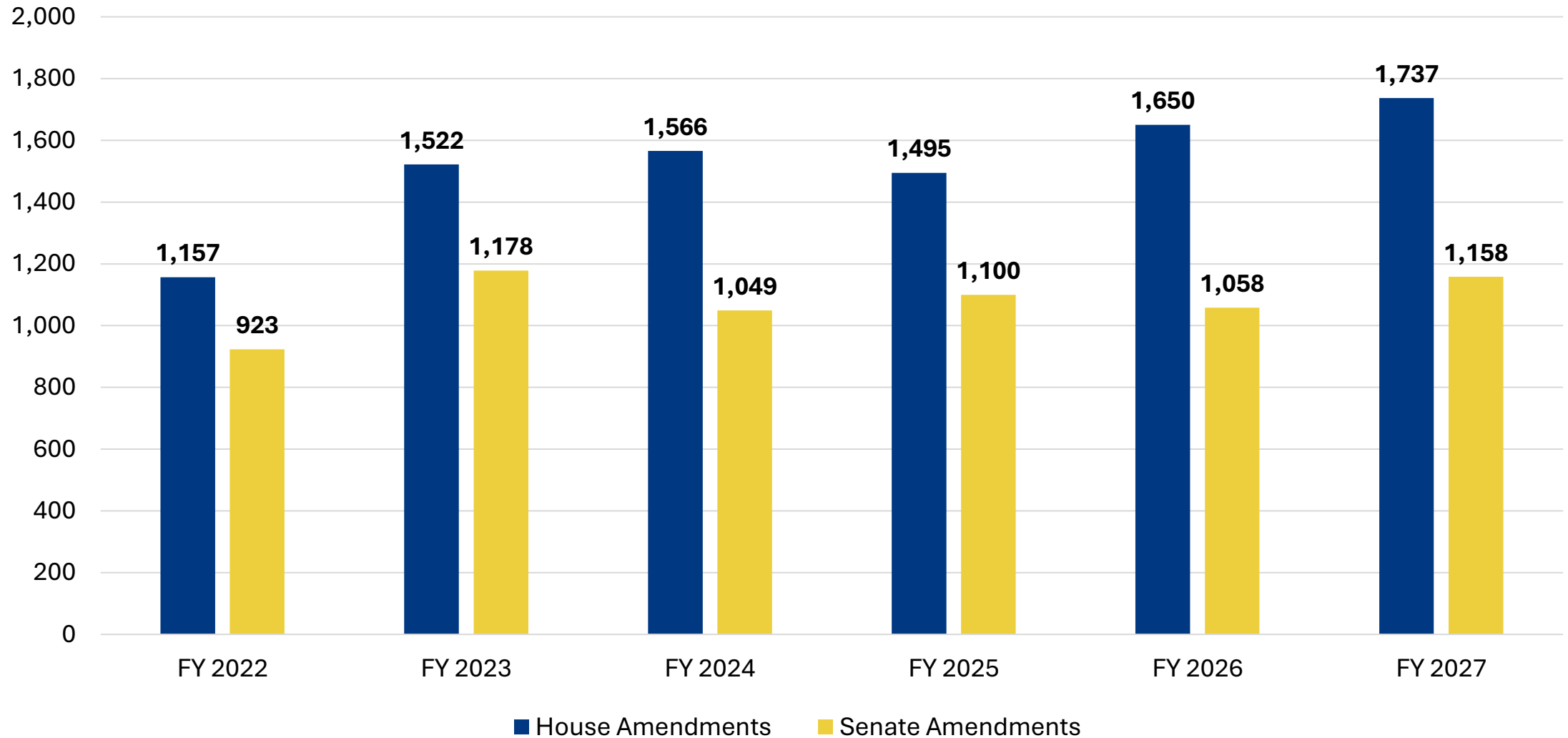
While total floor spending and adopted earmarks have increased in recent years, the number of new policy sections added to the Senate budget in FY 2026 decreased.

Last year, the SWM budget included 90 outside sections out of committee and **66 policy sections were adopted on the floor** through 31 amendments.

*New Policy Sections Added to SWM Budget*



# Senate v. House – Filed Amendments



# Senate v. House – Floor Spending

