

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

James B. Eldridge

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act establishing a legislative fiscal office.

PETITION OF:

NAME:

James B. Eldridge

DISTRICT/ADDRESS:

Middlesex and Worcester

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1993 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act establishing a legislative fiscal office.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 3 of the General Laws is hereby amended by inserting after section 71 the
2 following section:-

3 Section 72. (a) There shall be a permanent legislative fiscal office to serve as a service
4 agency for the general court, which shall consist of a director and deputy director and staff to
5 assist the director and deputy director. The director and deputy director shall be appointed by
6 joint decision of the lieutenant governor, treasurer, secretary of administration and finance, house
7 chair of ways and means and senate chair of ways and means. The director, deputy director and
8 staff shall have substantial experience in financial management, accounting or other related
9 fields.

10 (b) The legislative fiscal office shall research and provide assistance and analysis to
11 legislators, legislative staff and legislative committees on the fiscal impact of proposed

12 legislation or the state budget. The findings and recommendations of the office are not binding
13 upon the general court, but an independent assessment of costs and proposals of statutory
14 changes to produce a more cost-sensible and effective proposal. Legislators can request that costs
15 of a proposed bill be reviewed at any time during the legislative process, and if such a review is
16 requested, the review shall be completed before the reporting of the bill from its current
17 committee.

18 (c) The legislative fiscal office shall have the following responsibilities:

19 (1) Provide fiscal analysis on proposed legislation

20 (2) Analyze the governor's proposed budget

21 (3) Following each legislative session, the office shall prepare a report detailing all
22 appropriations of the legislature including, but not limited to, data concerning the final fiscal year
23 budget, supplemental budgets, bonds, tax incentives and fiscal impact of bills signed into law
24 during the legislative session.

25 (d) The funds for the operations of the legislative fiscal office shall be appropriated by
26 the general court from the general fund from year to year and shall be included in and constitute
27 a separate item in the act appropriating funds for the expenses of the general court.

28 (e) The books and records of the legislative fiscal office shall be subject to audit by the
29 state auditor's office.