

**SENATE . . . . . No. 2068**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Bruce E. Tarr*

*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 relative to zero-based budgeting and budget transparency.

PETITION OF:

NAME:

*Bruce E. Tarr*

DISTRICT/ADDRESS:

*First Essex and Middlesex*

**SENATE . . . . . No. 2068**

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 2068) of Bruce E. Tarr for legislation relative to zero-based budgeting and budget transparency. State Administration and Regulatory Oversight.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1908 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

An Act relative to zero-based budgeting and budget transparency.

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

1 SECTION 1. Chapter 29 of the General Laws is hereby amended by inserting, after  
2 section 5H, the following new section:-

3 Section 5I: Development and Adoption of Zero-Based Budget Estimates

4 The Secretary of Administration and Finance, with the approval of the Governor, shall on  
5 a quadrennial basis develop and submit to the Clerks of the Senate and House of Representatives  
6 a zero-based budget, so-called, for each agency and department of state government. Said zero-  
7 based budget shall reflect the amount of funding deemed necessary to achieve the most cost-  
8 effective performance of each agency or department pursuant to an accompanying narrative  
9 delineating the tasks to be performed by that agency or department, together with goals and

10 objectives for each agency or department for a period not to exceed four years. Said budget shall  
11 have a zero dollar amount as its basis, and shall not reflect any prior appropriation amount,  
12 adjusted or otherwise. Said zero-based budget shall be referred by the Senate and House of  
13 Representatives to the committees of subject matter jurisdiction relevant to each component of  
14 said budget. Such committees shall evaluate each such component, taking into account all  
15 available information, including that provided by public testimony in oral and written form. The  
16 evaluations of the committee shall then be reported to the Senate and House Committees on  
17 Ways and Means.

18         The Ways and Means Committees of the Senate and House of Representatives shall,  
19 jointly or individually, conduct at least one public hearing on the zero-based budget and shall  
20 also receive written and electronic testimony for a period of not less than 30 days on said budget.  
21 Said ways and means committees shall jointly develop and submit to the Clerks of the Senate  
22 and House of Representatives a zero-based budget estimate not later than 60 days following the  
23 receipt of the zero-based budget estimate filed by the Secretary pursuant to this section. Said  
24 zero-based budget estimate shall be included in a joint resolution and placed before the members  
25 of the General Court for their consideration. Such joint resolution, if adopted, shall be employed  
26 in evaluating each annual budget considered by the General Court for the four years following its  
27 adoption.

28         Zero-based budgeting shall mean, for the purposes of this section, a means of developing  
29 appropriations based on the cost-effective achievement of the tasks and goals of a particular  
30 agency or department without regard to prior appropriations, adjusted for inflation or otherwise.  
31 Any appropriation so developed shall to the extent possible, be accompanied by a brief

- 32 description of said tasks and goals together with the performance measure of the achievement of
- 33 those tasks and goals.