



October 20, 2025

Joint Committee on Revenue
24 Beacon Street
Rooms 511C and 34
Boston MA 02133

RE: S.1936 / H.3030 An Act maintaining the state disaster relief and resiliency trust fund
S.2033 / H.3110 An Act Combatting Offshore Tax Avoidance

Dear Chairs Eldridge and Madaro, and Members of the Committee:

The Massachusetts Food System Collaborative is pleased to offer this written testimony in support of S.1936 / H.3030, An Act maintaining the state disaster relief and resiliency trust fund. The Massachusetts Food System Collaborative was established to promote, monitor, and facilitate implementation of the [Massachusetts Local Food Action Plan](#), accepted by the state in 2015. The Collaborative leads collective action towards a sustainable, equitable, resilient local food system through advocacy campaigns and networks. We work with hundreds of food system partners across the Commonwealth who help us identify our legislative priorities.

In 2023, after a series of deep freezes, frosts, and floods, Senator Comerford and Representative Blais filed legislation to create the state's first permanent disaster relief fund, as Massachusetts was one of the only states in the nation to not already have one of these funds enacted. The Disaster Relief and Resiliency Trust Fund was later established in the Fiscal Year 2025 budget, with \$14 million appropriated. The fund has provided financial assistance to municipalities, organizations, farms, businesses, and individuals to recover from natural disasters. However, the language signed into law in the FY25 budget did not include a dedicated revenue stream. Without a permanent funding mechanism, disaster assistance depends on the availability of state and federal funds, the timing of the disaster(s), and other factors. This bill protects the fund's long-term sustainability by dedicating ten percent of the state's excess capital gains taxes to the fund, ensuring that state support is in place for our communities in the wake of future natural disasters.

We deeply appreciate the legislature's quick work in appropriating \$20 million in 2023 for farmers that suffered losses due to the natural disasters of that growing season. These funds were used to replace crops that were lost or could not be harvested due to public health concerns, soil health work to repair topsoil that was washed away or contaminated by floodwaters, and more. Thanks to this funding, no farms went out of business due to the disastrous 2023 growing season.

Additionally, the Commonwealth was expecting to receive \$42 million from the United States Department of Agriculture for federal disaster relief for calendar years 2023 and 2024, which has been impacted by the federal shutdown. As the federal government retreats from supporting a climate resilient food system, we believe this state fund may be needed again in the coming years as climate disasters become more frequent, and growing seasons seemingly cycle between

drought and excess precipitation. The Commonwealth should create a dedicated revenue source to ensure resources are available when needed.

The Collaborative is also pleased to support S.2033 / H.3110, An Act Combatting Offshore Tax Avoidance, which would align the Commonwealth with other states and the federal government by increasing the share of NCTI offshore profits that are included in Massachusetts corporate tax calculations from 5% to 50%. This would generate an estimated \$400 million in additional revenue for the state. Increasing progressive revenue is especially critical as H.R. 1 (the One Big Beautiful Bill Act) is implemented, which will cut off many low-income residents from the Supplemental Nutrition Assistance Program, forcing them to rely on the statewide food bank and pantry network that is already stretched extremely thin, and facing increased need at a time of decreasing resources.

Increasing progressive revenue to protect food benefits and creating a dedicated revenue stream for disaster relief for farmers are two critical pieces of a safety net that will ensure the Commonwealth will have a sustainable, equitable, and resilient local food system.

We appreciate the Committee taking up these issues, and urge you to consider these bills in the context of Massachusetts' food system as a whole. We respectfully request that the Committee pass S.1936 / H.3030 and S.2033 / H.3110 out with favorable reports.

Thank you for the opportunity to provide this testimony.

Sincerely,

Rebecca Miller, Policy Director