

MassSenate
RESPONSE
2025

April 2, 2026

Dear Honorable Colleagues:

As Chair of the Senate Committee on Steering and Policy, I respectfully urge your support of **S.3041, *An Act making appropriations for the fiscal year 2026 to provide for supplementing certain existing appropriations and for certain other activities and projects***, which was reported favorably by the Senate Committee on Ways and Means today.

This supplemental budget includes two important provisions which have been identified as **Response 2025** priorities by the Committee on Steering and Policy.

First, the establishment of a **sales tax exemption to incentivize the production of multifamily housing** and prevent new housing construction from stalling due to the negative impact of tariffs and inflation. The exemption would apply to the sale of building materials, tools, and fuel used in the construction of approved affordable, moderate-income, and middle-income multifamily housing projects. The sales tax exemption would be capped at \$35 million per year. It stems from [a report](#) commissioned through the Senate's Fiscal Year 2026 budget.

Second, the appropriation of \$1 million for the **Immigrant Legal Defense Fund**. Building off of the \$5 million appropriated last fiscal year, continued support of this effort will fund increased access to legal representation, advice, and advocacy for immigrants and refugees, residents of the Commonwealth who are facing enhanced legal threats from the federal government and may not have the means to afford the necessary legal representation and support.

As both of these provisions strongly align with the Senate's goals of responding to the adverse impact the federal government's actions have on our residents, it is important that this supplemental budget is approved by the Senate with the inclusion of these items. The Senate Committee on Steering and Policy, in accordance with the Response 2025 initiative, will continue to identify and recommend support of policies that protect our residents, defend the Commonwealth's values, and lead Massachusetts through these difficult times.

Sincerely,



Senator Cindy F. Friedman
Chair, Senate Committee on Steering and Policy