

SENATE NO. 1187

AN ACT AUTHORIZING THE TOWN OF MIDDLEBOROUGH TO DEPOSIT CERTAIN TAX PAYMENTS RECEIVED INTO ITS LAND ACQUISITION FUND

*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. Notwithstanding any general or special law to the contrary, the town of Middleborough
2 may establish an account known as the Land Acquisition Fund. The town of Middleborough may deposit
3 into this fund: (a) all withdrawal penalty taxes paid to the town pursuant to section 7 of chapter 61 of the
4 General Laws; (b) all conveyance taxes and roll-back taxes paid to the town pursuant to section 12 and
5 section 13 of chapter 61A of the General Laws; and, (c) all conveyance taxes and roll-back taxes paid to
6 the town pursuant to section 7 and section 8 of chapter 61B of the General Laws;. Money in the fund may
7 be expended by the board of selectmen, duly authorized by vote of the town meeting, to purchase the fee
8 or other rights in land for purposes of recreation, conservation, agriculture, open space or other municipal
9 uses. Income derived from the fund shall be deposited into the fund.
- 10 Section 2. This act shall take effect upon its passage.