

Massachusetts House of Representatives
Bill Summary

Bill #: H.4887

Title: An Act authorizing the town of Plymouth to establish a special revenue account for land acquisition

Sponsor: Rep. Michelle Badger

Committee: Municipalities and Regional Government

Hearing Date: March 3, 2026

Current Law: MGL Chapter 53, Section 44 states that all moneys received by any city, town or district officer or department, except as otherwise provided by special acts and except fees provided for by statute, shall be paid by such officers or department upon their receipt into the city, town or district treasury. Exceptions are made for highway funds, water pollution control money from the state, funds recovered from certain insurance policies, sums recovered from pupils for loss or damage to books and other school materials, and certain other types of funds paid to multiple cities and towns.

MGL Chapter 61, Section 7 Disqualification of land from classification; roll-back taxes; calculation; interest

MGL Chapter 61A, Section 13 Change of use; liability for roll-back taxes

MGL Chapter 61B, Section 8 Disqualification of land; roll-back taxes

Summary: Section 1 of the bill exempts the town of Plymouth from contrary laws in order to authorize the establishment within the town treasury of a special revenue account known as the "Land Acquisition Fund" from which money could be appropriated to buy interests in land for recreation, open space and other municipal purposes.

The special revenue account would be funded using money received by the town from taxes collected on forest land or agricultural or horticultural land where the property is no longer being used for such purposes. It would also include any interest earned on the money, which becomes part of the fund.

Section 2 provides for this act to take effect upon its passage.

Notes: Language approved as Article 6 by the October 18, 2025 Fall Town Meeting by a vote of 123 in favor, 17 opposed and 1 abstaining.