If you have printed this bid from the City of Quincy's Website or through an email, it is your responsibility to check for addenda at www.quincyma.gov before you turn in your proposal.

"Please send an acknowledgment that you have printed out this bid via email to; kimtrillcott@quincyma.gov" The City of Quincy will not be responsible for any bids received omitting any addenda acknowledgement.

Thank you
INVITATION TO BID

CITY OF QUINCY, MASSACHUSETTS
PURCHASING DEPARTMENT
1305 HANCOCK STREET, QUINCY, MA 02169

The City of Quincy invites sealed bids/proposals for furnishing and delivering to the City of Quincy:

ASSESSORS OFFICE  
OCTOBER 3, 2019 @ 11:00 A.M.

“PERMIT DATA VERIFICATION OF REAL PROPERTY AND EDUCATION OF PROPERTY OWNERS WITH REGARD TO PERMIT DATA VERIFICATION AND VALUATION”

In accordance with M.G.L. Chapter 30B the City of Quincy, acting on behalf of the Board of Assessors is soliciting bids for Permit Data Verification of Real Property and Education of Property Owners with regard to Permit Data verification and valuation.

Detailed specifications are available on-line at the City of Quincy’s website, www.quincyma.gov and also available at the office of the Purchasing Agent, Quincy City Hall, 1305 Hancock Street, Quincy, Massachusetts, 02169, between the hours of 8:30 AM and 4:30 PM

Bids/Proposals must be in a sealed envelope. The outside of the sealed envelope is to be clearly marked "BID ENCLOSED" with time/date of bid call, at which time, all bids received will be opened and read in the presence of such contractors as desire to be in attendance. No bids will be accepted after the time and date specified.

Any and all questions concerning this Invitation to Bid must be submitted by email to Kathryn R. Hobin, Purchasing Agent, City of Quincy Purchasing Department, 1305 Hancock Street, Quincy, MA purchasing@quincyma.gov Questions will not be accepted after September 27, 2019 @ 4:00 p.m.

The City of Quincy reserves the right to accept or reject any or all Bids, to waive any informality and to accept any Bid deemed in the best interest of the City of Quincy. Bid(s) will be awarded after review.

Thomas P. Koch, Mayor

Kathryn R. Hobin, Purchasing Agent
CITY OF QUINCY

INVITATION TO BID

For

“PERMIT DATA VERIFICATION OF REAL PROPERTY AND EDUCATION OF PROPERTY OWNERS WITH REGARD TO PERMIT DATA VERIFICATION AND VALUATION”

BID DEADLINE: OCTOBER 3, 2019 @ 11:00 A.M.

Late submittals shall be deemed non-responsive and will be rejected.

City of Quincy
Purchasing Department
1305 Hancock Street
Quincy, Massachusetts 02169

Kathryn R. Logan
Purchasing Agent

Thomas P. Koch
Mayor

Colleen Healy
Chairperson, Board of Assessors
SPECIFICATIONS
FOR
“PERMIT DATA VERIFICATION OF REAL PROPERTY AND EDUCATION OF PROPERTY OWNERS WITH REGARD TO PERMIT DATA VERIFICATION AND VALUATION”

GENERAL INFORMATION

The City of Quincy invites sealed proposals for the “Permit Data Verification of Real Property and Education of Property Owners with regard to Permit Data Verification and Valuation” which will be accepted until 11:00 a.m. on OCTOBER 3, 2019 at the Purchasing Office - 1305 Hancock Street, 2nd Floor, Quincy MA 02169.

The Board of Assessors will make the awarding of the contract or contracts in conjunction with authorized officials of the City. The City of Quincy reserves the right to reject any and all proposals or to waive any informality in the proposals, if it appears in the City’s best interest.

Hereinafter “contractor(s)” shall denote and indicate the successful contractor(s)/bidder(s).

The “contractor” must be prepared to demonstrate, by references or other documented means, to the Board of Assessors, that they have the capability to provide the professional services for the data collection and relisting of residential real estate for Permit inspections.

The contractor shall immediately notify the Chairman of the Board of Assessors of any delay in providing the services for data collection and relisting of the real estate for Permit inspections.

The City reserves the right to re-award a contract to the next suitable contractor in the event of a breach of contract (i.e. cannot render services as bid). The City may also collect damages from the original contractor for the sum difference between bid prices.

INSURANCE

The contractor shall carry comprehensive liability and workman’s compensation insurance for himself and/or any employees engaged in performing the operations covered by this contract and shall submit verification of said insurance upon signing said agreement and shall maintain said insurance for the life of the contract as well as naming the City of Quincy as additionally insured and certificate holder. Said insurance shall have a fourteen (14) day notice of cancellation clause with the City, the body to which the notice liens.

A. The Contractor will maintain all insurance required by law for its employees, including disability, workers’ compensation and unemployment, and public liability insurance at least as hereinafter set forth so as to protect it and the MUNICIPALITY from any and all claims for personal injury and property damage from the entire pendency of the project:

B. A comprehensive general liability insurance policy with the following limits of coverage: Combined Bodily Injury/Property damage limits of One Million Dollars ($1,000,000) each occurrence and Three Million Dollars ($3,000,000) aggregate of all claims per occurrence.

C. A comprehensive automobile insurance policy with a combined single limit of One Million Dollars ($1,000,000).
D. Workers’ Compensation Insurance as required by the then current laws of the Commonwealth of Massachusetts and Employer’s Liability Insurance with limits of One Million Dollars ($1,000,000) each occurrence /One Million Dollars ($1,000,000) aggregate.

E. All of the insurance must be issued by an insurer licensed, authorized and maintains an office to do business in Massachusetts.

**BID SUBMISSION TERMS AND REQUIREMENTS**

Sealed bids for the supplying of “PERMIT DATA VERIFICATION OF REAL PROPERTY AND EDUCATION OF PROPERTY OWNERS WITH REGARD TO PERMIT DATA VERIFICATION AND VALUATION” for the City of Quincy will be received by Purchasing Director, at City Hall, 1305 Hancock St., Quincy, MA 02169 until **11:00 a.m. Thursday, October 3, 2019** at which time, all bids received will be opened and read in the presence of such contractors as desire to be in attendance. **No bids will be accepted after the time and date specified.**

The contractor’s bid forms must be properly filled out, signed, sealed and endorsed. The subject matter “PERMIT DATA VERIFICATION OF REAL PROPERTY AND EDUCATION OF PROPERTY OWNERS WITH REGARD TO PERMIT DATA VERIFICATION AND VALUATION” will be addressed on a sealed envelope. No responsibility shall be attached to any person or persons for the premature opening of bids not properly marked.

The successful contractor will be bound by all applicable statutory provisions of law of the state and federal government, of the Commonwealth of Massachusetts Chapter 30B and of the City of Quincy.

All bids shall be submitted to the City, as and where set forth above, on or before the bidding deadline. Bids and unsolicited amendments to bids received by the City after the bidding deadline will not be considered and requests for extensions of time will not be granted. Contractors who mail bids should allow sufficient time for receipt by the City by the bid deadline. Bids received after the bid deadline will be returned to the contractor unopened.

All bids shall be signed in ink by the contractor. If the contractor is a corporation, the authority of the individual signing shall be endorsed upon, or attached to, the bid and certified by the clerk of the corporation.

Bids submitted to the City shall be securely kept and shall remain unopened until the bidding deadline and the public opening of the bids.

Bids once submitted may, upon request of the contractor prior to the bidding deadline, be withdrawn or amended. If amended, resubmission of the bid shall comply with all requirements of this bid.

Negligence on the part of the contractor in preparing the bid confers no right of withdrawal after the bidding deadline. The City does not assume any responsibility for errors, omissions or misinterpretations that may have resulted in whole or in part from the use of incomplete bid documents. Any contractor finding an ambiguity, inconsistency or error shall promptly notify the City.

If it becomes necessary to revise any part of this bid or if additional data is necessary to enable an exact interpretation of provisions, such addenda will be provided to all contractors who have
requested this bid. No addenda will be issued within the immediate two (2) business day period prior to the bidding deadline.

By submitting a bid in response to this bid, the contractor shall be deemed to have certified that no officer, agent or employee of the City has a direct or substantial financial interest in the procurement, that the bid is submitted in good faith and exclusively on the contractor’s behalf, without fraud, collusion or connection of any kind with any other contractor for the same work or with any undisclosed party. The contractor will be required to execute the “CERTIFICATE OF NON-COLLUSION”.

The bid price shall be written both in words and figures and in the case of a discrepancy between the two, the amount in words shall govern. Compensation will be based on the total lowest cost.

It is understood, agreed upon and made a part hereof, and shall be a part of the contract, that the contract entered into between the City and the successful contractor shall not be assigned or assignable by way of sub-contract or otherwise, unless or until the City shall have first assented thereto in writing.

All bids must be submitted on the forms provided or attachments approved in advance by the City.

Purchases made by the City of Quincy are exempt from the payment of federal excise taxes and Massachusetts sales tax; any such taxes must not be included in the quoted price.

The City reserves the right to reject any or all bids, in whole or in part, and to waive informalities when in the best interest of the City, and to make awards in a manner deemed in the best interest of the City. The City intends to award the contract to the lowest responsible and responsive contractor(s) which meets the bid specifications for the supplies/services specified in this IFB.

The contractor will not be permitted to either assign or underlet the contract, nor assign either legally or equitably, any monies hereunder, or its claim thereto, without the previous written consent of the City.

When submitting this bid, the contractor shall submit one (1) original copy, 1 (1) copy and a thumb drive of the proposal and specifications with his/her bid, and if the City accepts the bid it shall constitute as part of the contract. The proposal for this work must cover all contingencies, including all labor and materials, transportation, etc., necessary for the purchase and delivery of the materials, supplies and/or services required by the City.

All prices must be firm for the entire length of the contract. No additional costs, fees or surcharges will be compensated after the signing of the contract if not specifically included as part of the proposal.

Before submitting your bid, each contractor must make a careful study of these specifications and the regulations cited within to fully assure them as to the materials, supplies and or services required. If contractors have questions to ask about the specifications or terms of the bid proposal, they must be asked prior to submitting the bid.

The contractor will be required to indemnify the City for all damages to life and property that may occur due to his negligence during the period of this contract.
The contractor must provide letters of reference, preferably from municipal clients who have used their materials, supplies and/or services as requested.

A bidder may correct, modify or withdraw a bid by sealed, written notice clearly marked as a correction, modification, or withdrawal and received in the Office of the Purchasing Director prior to the time and date set for the bid opening.

**BID EVALUATION**

Bids shall be evaluated based on the lowest responsible and responsive bid, who meets the terms and conditions contained in this bid and its attachments. Failure to follow the instructions, or to meet the terms, or agree to the terms and conditions contained in this bid may be cause for rejection of the bid as non-responsive.

Bids, which are incomplete, not properly endorsed, or signed, or otherwise contrary to these instructions may be rejected. Conditional bids will not be accepted.

It is the intent to award to the lowest responsible and responsive contractor(s) submitting the lowest total cost. However, evaluations, inspections and award shall be based on the best interests of the City overall, including but not limited to specification compliance, workmanship and general conditions of the Permit inspections. The City reserves the right to reject any and all bids.

**SCOPE OF THE PROJECT**

The above *General Conditions and Requirements and Scope of Project* will be part of the Agreement between the parties. If a CONTRACTOR cannot comply with the above, or any specifications, or meet any other terms, the CONTRACTOR’S bid will be rejected and classified as incomplete and non-conforming.

The project shall include the on-site data verification of the taxable Real Property in Fiscal Years 2020, 2021, 2022 by the CONTRACTOR.

Contractor will provide price per parcel to verify and inspect all permits.

**RESIDENTIAL PERMIT DATA VERIFICATION:**

Provided the property owner allows, the exterior measurements of each Residential property and appurtenant buildings shall be carefully checked and an attempt will be made to inspect each interior. For measurements, LiDAR is the preferred form of measurement. If the property owner does not allow an inspection, then the CONTRACTOR must estimate to the best of their ability.

The CONTRACTOR shall take a current photo of the front of the building.

The CONTRACTOR shall observe and correct if necessary the following on the existing property records:

- Address for the property
- Land Use Code
- Building style
- Number of building stories
- Number of habitable units
- Exterior wall cover
- Quality of construction
The CONTRACTOR shall make an attempt to inspect the interior of all of the Residential properties. The inspections will not include refusals by an owner to allow access, structures that are unsafe, or inhabitants that appear dangerous or threatening.

The CONTRACTOR shall accurately update the interior use and Sub-Area Detail of each building. This information will be used in applying the income approach to all applicable properties and must be accurate and complete to the full satisfaction of the Board of Assessors.

COMMERCIAL, INDUSTRIAL, MIXED USE AND APARTMENTS.

The CONTRACTOR shall verify the following information for all Commercial, Industrial, Apartment and Mixed Use properties:

The CONTRACTOR shall take an updated photo of the exterior of each building from the front of the building.

The CONTRACTOR shall verify the exterior measurements and the exterior information for each building and appurtenant structures, using LiDAR wherever possible.

The CONTRACTOR shall inspect the interiors of all buildings and verify the interior construction.

DATA ENTRY:

The CONTRACTOR will be responsible for all data entry associated with the Permit Data Verification project.

EDUCATION OF PROPERTY OWNERS:

The CONTRACTOR will be responsible for designing and maintaining an educational website that provides the following information:

☑ An overview of how tax assessment functions.
☑ An overview of the permit data collection process and why it is necessary.
☑ A constantly updated map showing where data collection is happening.
☑ A brief profile of key personnel assigned to the project.
☑ A scheduling system, which includes appointment confirmation, reminders, and rescheduling capability.
☑ Provides contact information to address questions and concerns.
The CONTRACTOR will provide:

- A dedicated support person for answering questions and scheduling appointments for the duration of the project.

The CONTRACTOR will provide an educational video on the permit data collection process for the public.

**EXPERIENCE OF CONTRACTOR**

As of January 1, 2018, the Contractor shall have successfully completed a minimum of three (3) Data Verification projects, utilizing a Massachusetts Department of Revenue approved appraisal system within the Commonwealth during the prior three (3) years.

The CONTRACTOR must have at least three years of experience using the Vision appraisal system.

The CONTRACTOR shall have a minimum of four years of experience processing LiDAR data.

The CONTRACTOR must have enough staff to complete the work outlined in the ITB.

The CONTRACTOR must be located in Massachusetts, and be available within two hours if needed, as well as be available by phone and email within two hours.

The CONTRACTOR must have experience setting up dedicated customer support infrastructure and scheduling systems over the past three years and integrating said systems into municipal workflows.

**DATA FORMAT**

For each property, the CONTRACTOR shall keep all property record data digital and reflective of the Vision appraisal system in the Assessor’s Office. The digital records used for collection must contain all relevant data required for collection as outlined in General Requirements during the fiscal 2020, 2021, and 2022 years.

**PROJECT TIMETABLE**

The Contractor must complete the project no later than **August 1, 2020, August 1, 2021, and August 1, 2022**. The project shall be deemed completed upon receipt and acceptance by the City of Quincy for all required materials and documentation.

**INFORMATION REQUESTS FROM THE CITY OF QUINCY**

Throughout the project, the contractor shall endeavor to satisfy all reasonable requests made by the City for information as to the contractors planned work schedule for the project, personnel employed on the project, field collection methods and quality control procedures utilized, and the status of the work.

**CONTRACTOR PROJECT STAFFING**

It is understood and agreed that the contractor, in the performance of this agreement, is acting solely as an independent contractor or independent agency and neither he nor any of his
employees shall be considered in any way or for any purpose employees of the City of Quincy. The City retains the right to demand performance in a manner satisfactory to the Board of Assessors as set forth in this agreement.

Contractor staffing standards for the management of this project shall include, at a minimum, personnel with residential permit data collection responsibility background. Only personnel that have been approved by the Assessors will be authorized to perform work on this project.

All project personnel must be approved by the City prior to being employed for the project and will be required to carry an Identification Card while on project business. This ID card will contain the employees photograph and personal description. All employees shall register with the Police Department of the City and agree to a Cori check. The ID card will be surrendered to the Assessors upon termination of the employee or upon completion of the project.

**PAYMENT SCHEDULE**

The contractor must make claims for payment by submitting an invoice listing the permitted parcels measured and listed and appropriate supporting documentation (data sheets, etc.). Such claims must be based on the actual services rendered and/or products delivered. The Assessors will review each invoice and within ten (10) business days of its receipt either approve it for payment or return it to the contractor with a statement of reasons for its rejection. The Assessors authorization of payment does not discharge the contractor’s obligation to make any changes to work performed in order to meet the requirements stated in this contract.

Upon the Assessor’s determination that the work performed for the billing period has been satisfactorily completed, a percentage payment, representing not more than ninety percent (90%) of the amount billed, shall be paid to the contractor. The total amount paid on this periodical basis shall not exceed ninety (90%) of the total amount of the contract.

The ten percent (10%) withheld will be paid to the contractor within thirty (30) calendar days of the total completion of the project as agreed upon by both parties providing faithful performance of all stipulations and conditions mentioned herein are adhered to.

**OWNERSHIP OF INFORMATION**

All information acquired by the Contractor from the City of Quincy or from others at the expense of the City of Quincy in performance of the agreement shall be and remain the property of the City of Quincy. All records, data files, computer records, worksheets, deliverable products complete and incomplete, and all other types of information prepared or acquired by the Contractor for delivery to the municipality shall be and remain the property of the City of Quincy.

The Contractor agrees that he will use this information only as required in the performance of this agreement and will not, before or after the completion of this agreement, otherwise use said information, or copy, nor reproduce the same in any form, except pursuant to the sole written instructions of the City. The Contractor further agrees to return said information in whatever form it is maintained by the Contractor.
**TERMS OF THE CONTRACT**

The Contract awarded in response to these specifications shall be effective for a period of one year. Upon the satisfactory performances of the vendor, the City of Quincy may extend the contract for two (2) additional terms of one (1) year each. Contract shall automatically renew upon the anniversary date of contract execution, unless notification is given 30 days prior, in writing, by either party.

If the Contractor shall fail to fulfill in a timely and satisfactory manner its obligations under this agreement, or if the Contractor violates any covenants, conditions, or stipulations of this agreement, which failure or violation shall continue for twenty-one (21) business days after written notice of such failure or violation is received by the Contractor, then the City of Quincy shall thereupon have the right to terminate this agreement by giving written notice to the Contractor of such termination and specifying the effective date thereof, at least seven (7) days before the effective date of such termination.

**REVIEWING PERIOD**

All Bids meeting bid requirements and conditions may be held by the City of Quincy for a period not to exceed thirty (30) days from the date of opening the proposals. The Assessors will be reviewing the proposals for the purpose of investigating the Contractors qualifications and experience on similar projects prior to the awarding of the contract.

**BASIS OF AWARD**

The Contractor will be rated based upon the following factors:

A. The response from the Contractor’s clients as to performance on previous projects.

B. The Contractor’s experience with LiDAR data processing.

C. The Contractor’s previous experience with the Vision appraisal system currently in use in the Assessor’s Office.

The Quincy Board of Assessors along with authorized City Officials will evaluate the Bids. After taking into consideration the relative merits of each Bid, the contract shall be awarded to the responsive and responsible bidder offering the lowest price for the supplies/services specified in the IFB.
PRICE PROPOSAL PAGE

for

“PERMIT DATA VERIFICATION OF REAL PROPERTY AND EDUCATION OF PROPERTY OWNERS WITH REGARD TO PERMIT DATA VERIFICATION AND VALUATION”

Total Cost for “PERMIT DATA VERIFICATION OF REAL PROPERTY AND EDUCATION OF PROPERTY OWNERS WITH REGARD TO PERMIT DATA VERIFICATION AND VALUATION” as specified in attached documents

$_________________________

______________________________________________________________

Amount in words

Receipt of Addendum No. _________ acknowledged by: ____________________________

BIDDER’S SIGNATURE: _____________________________________________

COMPANY: _______________________________________________________

ADDRESS: _________________________________________________________

PHONE: ____________________________________________________________

FAX #: _____________________________________________________________

EMAIL #: ___________________________________________________________

Any and all questions concerning this Invitation to Bid must be submitted by email to Kathryn Logan, City of Quincy-Purchasing Agent, to: purchasing@quincyma.gov
Questions will not be accepted after September 27, 2019 @ 4:00 p.m.
INDEMNITY AGREEMENT

In consideration of the award of Contract No. ____________________________ by the City of Quincy, hereinafter referred to as INDEMNITEE, to the CONTRACTOR/BIDDER: ____________________________, hereinafter referred to as INDEMNITOR, and for other good and valuable consideration, said INDEMNITOR agrees to hold INDEMNITEE, City of Quincy, and its various department and employees harmless from any and all liability, loss or damage that INDEMNITEE may suffer as the result of claims, demands, costs, including attorneys fees, or judgement or other actions against it by reason of any and all work done by or on behalf of the INDEMNITOR in connection with the above-referenced contract.

INDEMNITOR,

By Duly Authorized Agent

Date: ____________________________.
CERTIFICATE OF NON – COLLUSION

The undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word “person” shall mean any natural person, business, partnership, corporation, union committee, club, or other organization, entity, or group of individuals.

(Name of person signing bid or proposal)  
(Please print)

__________________________________________
(Signature required)

__________________________________________
(Name of business)
REFERENCE LIST

All vendors are to fill out the following reference form, and submit it with the bid package.

Reference #1 Name: _______________________________________________________
Address: __________________________________________________________________
Telephone: __________________________________________________________________
Fax: _________________________________________________________________________
Email: _____________________________________________________________________

Reference #2 Name: _______________________________________________________  
Address: __________________________________________________________________
Telephone: __________________________________________________________________
Fax: _________________________________________________________________________
Email: _____________________________________________________________________

Reference #3 Name: _______________________________________________________  
Address: __________________________________________________________________
Telephone: __________________________________________________________________
Fax: _________________________________________________________________________
Email: _____________________________________________________________________

Reference #4 Name: _______________________________________________________  
Address: __________________________________________________________________
Telephone: __________________________________________________________________
Fax: _________________________________________________________________________
Email: _____________________________________________________________________
SIGNATURE AUTHORIZATION

At a duly authorized meeting of the Board of Directors of the

(NAME OF CORPORATION)

held on ________________________, at which all the Directors were present or waived notice, it was

(DATE)

VOTED, that:

___________________________________

____________________________________

(NAME)                                      (OFFICER)

of this company, be and he/she hereby is authorized to execute Contracts and Bonds in the name and behalf of

said Company, and affix its Corporate Seal thereto, and such execution of any Contract or obligation in this

Company’s name on its behalf by such ___________________ under seal of the Company, shall be valid

(OFFICER)

and binding upon this Company. It was further voted that the City of Quincy may rely on such authorization of

future Contracts until notified to the contrary.

A true copy,

ATTEST: __________________________

(CLERK’S SIGNATURE)

PLACE OF BUSINESS: ______________________________

DATE OF THIS CONTRACT: ______________________________

I hereby certify that I am the Clerk of the:

________________________________________  that ______________________________ is the

(COMPAKY)  (NAME)  

duly elected ___________________ of said Company, and that the above VOTE has not been

(TITLE)

amended or rescinded and remains in full force and effect as of the date of this Contract.

________________________________________ CORPORATE SEAL
TAX COMPLIANCE CERTIFICATE

MASS. GENERAL LAWS, CH. 62C, S: 49A(b)

I hereby certify that I have complied with all laws of the Commonwealth of Massachusetts relating to taxes, reporting of employees and contractors, and withholding of child support.

Signed under the pains and penalties of perjury.

(1) Individual Contractor

__________________________
(Contractor's Name and Signature)

Social Security Number

__________________________

(2) Corporation, Association or Partnership

__________________________
(Contractor's Name)

Federal Tax ID Number, or Social Security Number

__________________________

By: _________________________
(Authorized Signature)

Note to Contractor: Please sign at (1) or (2), whichever applies.
CHAPTER 62C. ADMINISTRATIVE PROVISIONS RELATIVE TO STATE TAXATION

Chapter 62C: Section 49A Certification of compliance with tax laws as prerequisite to obtaining license or governmental contract

Section 49A. (a) Any person applying to any department, board, commission, division, authority, district or other agency of the commonwealth or any subdivision of the commonwealth, including a city, town or district, for a right or license to conduct a profession, trade or business, or for the renewal of such right or license, shall certify upon such application, under penalties of perjury, that he has complied with all laws of the commonwealth relating to taxes, reporting of employees and contractors, and withholding and remitting child support. Such right or license shall not be issued or renewed unless such certification is made.

(b) No contract or other agreement for the purposes of providing goods, services or real estate space to any of the foregoing agencies shall be entered into, renewed or extended with any person unless such person certifies in writing, under penalties of perjury, that he had complied with all laws of the commonwealth relating to taxes, reporting of employees and contractors, and withholding and remitting child support.

(c) Any such agency, which has been notified by the commissioner pursuant to section forty-seven A that a person who holds a license or certificate of authority issued by such agency or who has agreed to furnish goods, services or real estate space to such agency has neglected or refused to file any returns or to pay any tax required under this chapter and that such person has not filed in good faith a pending application for abatement of such tax or a pending petition before the appellate tax board contesting such tax or has been penalized pursuant to section 9 of chapter 62E for failure to comply with the provisions under said chapter 62E relating to reporting of employees and contractors, or has been penalized pursuant to paragraph (3) of subsection (f) of section 12 of chapter 119A for failure to comply with the provisions under said chapter 119A relating to withholding and remitting child support, shall refuse to reissue, renew or extend such license, certificate of authority, contract or agreement until the agency receives a certificate issued by the commissioner that the person is in good standing with respect to any and all returns due and taxes payable to the commissioner as of the date of issuance of said certificate, including all returns and taxes referenced in the initial notification or, if the licensee has been penalized for failure to comply with the provisions relating to reporting of employees and contractors under chapter 62E or withholding and remitting child support under chapter 119A, a certificate issued by the commissioner that the licensee is in compliance with said provisions.

(d) Any person who owns or leases a motor vehicle or trailer that is required to be registered in the commonwealth under chapter 90 and improperly registers the motor vehicle or trailer in another state or misrepresents the place of garaging of the motor vehicle or trailer in another city or town, shall be considered in violation of laws of the commonwealth relating to taxes under chapter 60A, chapter 64H or chapter 64L. The right, license or contract provided for in subsections (a) and (b) shall not be issued or renewed until the person or business entity has paid all taxes due at the time of application for such right, license or contract.

(e) Any person who, for the purpose of evading payment of a tax pursuant to chapters 59 to 64J, inclusive, willfully makes and subscribes any return, form, statement or other document pursuant to subsection (a), (b) or (d) that contains or is verified by a written declaration that is made under the penalties of perjury, and that contains information that he does not believe to be true and correct as to every matter material to his compliance with all laws of the commonwealth relating to taxes, shall be subject to section 73.