

FOR OFFICE USE ONLY

Volume _____

Folio _____

**PURSUANT TO CHAPTER 62C SECTION 47A (ATTACHED)
THE FOLLOWING INFORMATION IS NOW REQUIRED ON FILING A
BUSINESS CERTIFICATE:**

FID # _____

OR

SOCIAL
SECURITY # _____

NAME OF BUSINESS _____

ADDRESS OF
BUSINESS _____

Your social security and/or Federal Identification Number will be furnished to the Massachusetts Department of Revenue.

PART I ADMINISTRATION OF THE GOVERNMENT

TITLE IX TAXATION

CHAPTER 62C ADMINISTRATIVE PROVISIONS RELATIVE TO STATE TAXATION

Section 47A Licenses and certificates of authority issued by governmental entities; persons furnishing goods, services or real estate space to governmental entities; lists; determination of unpaid taxes; appeal and hearing

Section 47A. (a) Every department, board, commission, division, authority, district or other agency of the commonwealth or any subdivision of the commonwealth, including a city, town or district, issuing or renewing a license or other authority to conduct a profession, trade or business shall annually, on or before February first, furnish to the commissioner, in such form as the commissioner may by regulation determine, a list of all licenses or certificates of authority issued or renewed by such agency during the preceding year.

(b) Every department, board, commission, division, authority, district or other agency of the commonwealth or any subdivision of the commonwealth, including a city, town or district to the extent hereinafter provided, shall annually, on or before August first, furnish to the commissioner, in such form as the commissioner may, by regulation, determine, a list of all persons furnishing goods, services, or real estate space to such agency during the preceding fiscal year. The commissioner, in his discretion, may, by regulation, require cities, towns and districts with a population exceeding such level as he may determine, to furnish on an annual basis the information required under this paragraph.

(c) The lists provided to the commissioner shall contain the name, address, social security or federal identification number of such licensee or provider, and such other information as the commissioner may by regulation provide.

(d) If the commissioner determines from the information furnished pursuant to this section, or otherwise, that any person who holds a license or certificate of authority issued by any such agency or who has agreed to furnish goods, services or real estate space to any 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 entered a payment agreement with which the taxpayer is fully compliant, or has been penalized pursuant to section 9 of chapter 62E for failure to comply with 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 said chapter 119A relating to withholding and remitting child support, the commissioner shall notify such agency and such person in writing. Upon the written request of the commissioner, the agency, department, board, commission, division,

authority, district or other agency of the commonwealth, shall promptly revoke or suspend that license or certificate of authority. Any license or certificate of authority suspended or revoked under this section shall not be reissued or renewed until the agency receives a certificate issued by the commissioner that the licensee is in good standing with respect to all returns due and taxes payable to the commissioner as of the date of issuance of the certificate, including all taxes and returns 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 said chapter 62E or withholding and remitting child support under said chapter 119A, a certificate issued by the commissioner that the licensee is in compliance with those provisions.

(e) Where a license revocation, suspension or nonrenewal is based upon nonpayment of an assessed tax administered under this chapter, the licensee's sole right of appeal and to a hearing shall be pursuant to and within the time limitations of this chapter. The commissioner shall give the licensee not less than 30 days notice of any proposed action, during which time the licensee may enter into a payment agreement with the commissioner or may file a good faith abatement application within the time periods determined under section 37. Such an abatement application shall stay a proposed license revocation, suspension, or nonrenewal until the amount of disputed tax due is finally determined. A licensee who is beyond the time limitations in said section 37 but who disputes that he is liable for the assessment and is unable to resolve that issue with the commissioner during the 30-day period may appeal the proposed revocation, suspension or nonrenewal by filing a civil action under section 14 of chapter 30A. The scope of the appeal shall be limited to assertions of mistake or verification of payments made and shall not include determination or redetermination of the proper amount of tax assessed or any other issues appropriately raised through a timely filed abatement under said section 37. Any stay of the proposed revocation, suspension or nonrenewal pending resolution of the appeal shall be within the discretion of the court.