

OFFICE OF BOARD OF SFLECTMEN
TOWN OF NORWELL

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NORWELL, MASSACHUSETTS 02061

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MOTOR VEHICLE LICENSE

FEE: _____

APPLICATION FOR: NEW () RENEWAL ()

CLASS: I () II (☒) III ()

Name of Business: _____

Address of Business: _____

Telephone #: _____ Fax #: _____

Owner of Business: _____ Telephone #: _____

Owners Address: _____

Description of Premises: _____
(Include Office Space and Parking)

Owner of Building: Name: _____

Address: _____

Person to contact regarding Licensing: _____

Address: _____ Telephone #: _____

Fax #: _____ Email address: _____

Hours of Operation: _____

Signature Date: _____

In accordance with Massachusetts General Laws, Chapter 233, Section 35, the Commissioner of Revenue requires, as of August 1, 1983, that all cities and towns over 5,000 require the following statement before issuing the above license.

PURSUANT TO M.G.L., Ch. 62C, § 49A, I certify under the penalties of perjury that I, to my best knowledge and belief, have filed all State tax returns and paid all State taxes required under law.

Signature of Individual or Corporate Name

By: _____
Corporate Officer (If applicable)

Social Security Number or Federal
Identification Number

The General Laws of Massachusetts

[Search the Laws](#)

PART I. ADMINISTRATION OF THE GOVERNMENT

TITLE IX. TAXATION

Go To:
[Next Section](#)
[Previous Section](#)
[Chapter Table of Contents](#)
[MGL Search Page](#)
[General Court Home](#)
[Mass.gov](#)

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; confirmation of good tax standing; improper registration of motor vehicle in another state; misrepresentation on documents for purpose of evading payment of tax; appeal and hearing

Section 49A. (a) A person applying to any department, board, commission, division, authority, district or other agency of the commonwealth or a 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 the right or license, shall certify upon 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 of child support.

(b) Upon receipt of the application, and once the commissioner has promulgated applicable regulations and implemented to his satisfaction the manner and method, including electronic data matching, by which verification may be obtained, the department or other entity charged with issuing the right or license shall confirm that the applicant is in good standing with respect to all returns due and taxes payable to the commissioner as of the date of issuance of the confirmation. An applicant shall be considered to have consented to the commissioner's release of tax and child support data to the department or other entity to the extent necessary to confirm the applicant's adherence to the tax and child support laws of the commonwealth. A right or license shall not be issued or renewed unless the issuer has confirmed the tax or child support status of the applicant as required herein; but, the commissioner may issue waivers of the requirements of this subsection for reasonable cause, and the existence of a non-frivolous appeal of a tax or child support assessment, or of a payment agreement with which the taxpayer is fully compliant shall not prevent issuance of the license.

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 the person certifies in writing, 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 of child support and, subject to the conditions stated above, the contracting agency confirms with the commissioner that the person is in good standing with respect to all returns due and taxes payable to the commissioner as of the date of confirmation.

(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 64I. 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.

[Subsection (f) added by 2008, 182, Sec. 24 effective July 1, 2008. See 2008, 182, Sec. 121.]

(f) Where the revocation, suspension or nonrenewal of a license, permit, right to operate or certificate of motor vehicle registration is based upon nonpayment of an assessed tax administered under this chapter, the 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 taxpayer not less than 30 days notice of any proposed action, during which the taxpayer may enter into a payment agreement with the commissioner or file a good faith abatement application within the time periods determined under section 37. The filing of an abatement application shall stay the proposed revocation, suspension or nonrenewal of a license, permit, right to operate or certificate of motor vehicle registration until the amount of disputed tax due is finally determined. The taxpayer subject to a proposed revocation, suspension or nonrenewal of a license, permit, right to operate or certificate of motor vehicle registration, 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 as provided in 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 this appeal shall be within the discretion of the court.