

**State Fire Academy
1 Fire Academy USA
Jackson MS 39208-9600
Phone: 601-932-2444
Fax: 601-932-2819**

INVITATION FOR BIDS RFX 3160001477

The State Fire Academy will accept sealed bids until 10:00 A.M. on Thursday, April 20, 2017, and opened immediately thereafter, for:

Light Naphtha Fuel

Bids must be submitted on the Bid Cover Sheet (Attachment A), and Bid Form, signed and delivered in a sealed envelope addressed as follows:

State Fire Academy
Attn: Beverly Massey
#1 Fire Academy USA
Jackson, MS 39208-9600

Indicate in the lower left-hand corner of the sealed envelope:
Bid #: RFX: 3160001477
Bid Opening: 10:00 A.M. Thursday, April 20, 2017

Table of Contents	Page(s) Number
General Terms and Conditions-----	3 - 6
Special Instructions-----	7
Bid Cover Sheet (Attachment A) and Bid Form	8 - 9
Attachment B– Required Clauses in RFP’s and IFB’s -----	10 - 13

STATE FIRE ACADEMY

GENERAL CONDITIONS

ALL BIDS SUBMITTED SHALL BE IN COMPLIANCE WITH ALL CONDITIONS SET FORTH HEREIN. THE BID PROCEDURES FOLLOWED BY THIS OFFICE WILL BE IN ACCORDANCE WITH THESE CONDITIONS. THEREFORE, ALL BIDDERS ARE URGED TO READ AND UNDERSTAND THESE CONDITIONS PRIOR TO SUBMITTING A BID.

1. PREPARATION OF BIDS

- 1.1 Bids shall be sealed to the State Fire Academy, #1 Fire Academy U.S.A., Jackson, MS 39208.
- 1.2 Failure to examine any drawings, specifications, and instructions will be at bidder's risk.
- 1.3 Price each item separately. Unit prices shall be shown. Bid prices must be net.
- 1.4 Specification. It is understood that reference to available specifications shall be sufficient to make the terms of such specifications binding on the bidder.
- 1.5 Information and Descriptive Literature. Bidders must furnish all information requested in the bid specifications. Further, when required, each bidder must submit for bid evaluation cuts, sketches, descriptive literature and technical specifications covering the product offered. Reference to literature submitted with a previous bid or on file with the State Fire Academy will not satisfy this provision.
- 1.6 Samples. Samples of items, when requested, must be furnished free of expense, and if not destroyed in testing will, upon request, be returned at the bidder's expense. Request for the return of samples must be made within ten (10) days following opening bids. Each individual sample must be labeled with bidder's name, manufacturer's brand name and number, State of Mississippi commodity number, bid number and item reference.
- 1.7 Time of performance. The number of calendar days in which delivery will be made after receipt of order shall be indicated in the bid specifications.

2. SUBMISSION OF BIDS

- 2.1 Bids must be signed and sealed with bidder's name and address on outside of envelope, and the time and date of the bid opening and the bid file number shown in the lower-left hand corner of the envelope.
- 2.2 Bids and modifications or corrections received after the closing time specified will not be considered.

3. ACCEPTANCE OF BIDS

- 3.1 The State Fire Academy reserves the right to reject any and all bids, to waive any informality in bids and unless otherwise specified by the bidders, to accept any items on the bid. The State Fire Academy reserves the right to modify or cancel in whole or in part its Invitation for Bids.
- 3.2 If a bidder fails to state the time within which a bid must be accepted, it is understood and agreed that the State Fire Academy Management shall have 60 days to accept.

4. ERROR IN BID

- 4.1 In case of error in the extension of prices in the bid, the unit price will govern. No bid shall be altered or amended after the specified time for opening bids.

5. DISCOUNT PERIOD

- 5.1 Time in connection with a discount offered will be computed from date of delivery at destination or from the date correct invoices are received, if the latter date is later than the date of delivery. Cash discounts will not be considered in the award process.

6. AWARD

- 6.1 Contracts and purchases will be made or entered into with the lowest responsible bidder meeting specifications, except as otherwise specified in the bid specifications. Where more than one item is specified in the specifications, the State Fire Academy reserves the right to determine the low bidder either on the basis of the individual item(s) or on the basis of all items included in its Invitation for Bids, or as expressly provided in the State Fire Academy Invitation for Bids.
- 6.2 Unless the bidder specified otherwise in the bid, the State Fire Academy may accept any item or group of items of any kind.
- 6.3 A written purchase order or contract award furnished to the successful bidder within the time of acceptance specified in the Invitation for Bid results in a binding contract without further action by either party. The contract shall consist solely of these General Conditions, the Instructions and Special Conditions, the successful bidder's bid, and the written purchase order or contract award. The contract shall not be assignable in whole or in part without the written consent of the State Fire Academy.

7. INSPECTION

- 7.1 Final inspection and acceptance or rejection may be made at delivery destination, but all materials and workmanship shall be subject to inspection and test at all times and places, and when practicable. During manufacture, the right is reserved to reject articles which contain defective material and workmanship. Rejected material shall be removed by and at the expense of the contractor promptly after notification or rejection. Final inspection and acceptance or rejection of the materials or supplies shall be made as promptly as practicable, but failure to inspect and accept or reject materials or supplies shall not impose liability on the State of Mississippi or any subdivision thereof for such materials or supplies as are not in accordance with the specification. In the event necessity requires the use of materials or supplies not conforming to the specification, payment therefore may be made at a proper reduction in price.

8. TAXES

- 8.1 The State Fire Academy is exempt from federal excise taxes and state and local sales or use taxes and bidders must quote prices which do not include such taxes. Exemption certificates will be furnished upon request. Contractors making improvements to, additions to or repair work on real property on behalf of the State are liable for any applicable sales or use tax on purchase of tangible personal property for use in connection with the contracts. Contractors are likewise liable for any applicable use tax on tangible personal property furnished to them by the State for use in connection with their contracts.

9. GIFTS, REBATE, GRATUITIES

- 9.1 Acceptance of gifts from bidders is prohibited. No officer or employee of the State Fire Academy, nor any head of any state department, institution or agency, nor any employee of any state department, institution or agency charged with responsibility of initiating requisitions, shall accept or receive, directly or indirectly, from any person, firm or corporation to whom any contract for the purchase of materials, supplies, or equipment for the State Fire Academy may be awarded, by rebate, gifts, or otherwise, any money or anything of value whatsoever, or any promise, obligation or contract for future rewards or compensation.
- 9.2 Bidding by state employees is prohibited. It is unlawful for any state official or employee to bid on, or sell, or offer for sale, any merchandise equipment or material, or similar commodity to the State Fire Academy during the tenure of his or her office or employment, or for the period prescribed by law thereafter, or to have any interest in the selling of the same to the State Fire Academy.

10. BID INFORMATION

- 10.1 Bid information and documents may be examined pursuant to the Mississippi Public Records Act of 1983, MS Code 25-61-1 et seq.

11. DEFINITIONS

- 11.1 The use of the word agency in any Bid Invitation solicitation or specification shall be intended to mean state agencies only. The words "governing authority" when used in any of the above documents shall be intended as meaning county or local entities.

12. PRECEDENCE

- 12.1 Bids shall be made and the contract shall be entered into in accordance with the General Conditions as hereinafter amended and modified. Should a conflict exist between the General Conditions and the Instructions and Special Conditions, the Instructions and Special Conditions shall take precedence.

13. COMPETITION

- 13.1 There are no federal or state laws that prohibit bidders from submitting a bid lower than a price or bid given to the U.S. Government. Bidders may bid lower than U.S. Government contract price without any liability as the State is exempt from the provisions of the Robinson-Patman Act and other related laws. In addition, the U.S. Government has no provisions in any of its purchasing arrangements with bidders whereby a lower price to the State must automatically be given to the U.S. Government.

14. WAIVER

- 14.1 The State Fire Academy reserves the right to waive any General Condition, Special Condition, or minor specification deviation when considered to be in the best interest of the State.

15. CANCELLATION

- 15.1 Any contract or item award may be canceled with or without cause by the State Fire Academy with the giving of 30 days written notice of intent to cancel. Cause for the State Fire Academy to cancel may include, but is not limited to, cost exceeding current market prices for comparable purchases; request for increase in prices during the period of the contract; or failure to perform to contract conditions. The Contractor will be required to honor all purchase orders that were prepared and dated prior to the date of expiration or cancellation if received by the Contractor within a period of 30 days following the date of expiration or cancellation. Cancellation by the State Fire Academy does not relieve the Contractor of any liability arising out of a default or nonperformance. If a contract is canceled by the State Fire Academy due to a Contractor's request for increase in prices or failure to perform, that Contractor will be disqualified from bidding for a period of 24 months. The Contractor may cancel a contract for cause with the giving of 30 days written notice of intent to cancel. Cause for the Contractor to cancel may include, but is not limited to the item(s) being discontinued and/or unavailable from the manufacturer.

16. SUBSTITUTIONS DURING CONTRACT

- 16.1 During the term of a contract, if adequate documentation is provided that supports the claim that the contract item(s) are not available, items which meet the minimum specifications may be substituted if approved by the State Fire Academy and the substitutions are deemed to be in the best interest of the State.

17. APPLICATION

- 17.1 It is understood and agreed by the Bidder that any contract entered into as a result of this Invitation for Bids is solely for the convenience of the state agencies and all purchases made by these agencies for products included under the provisions of the contract shall be purchased from the bidder receiving the award unless exempt by special authorization from the State Fire Academy.
- Under the provisions of Section 31-7-7 Mississippi Code of 1972, Annotated, the prices offered herein shall be extended to the governing authorities. However, the governing authorities, by provisions of Section 31-7-12 Mississippi Code, may purchase products covered by state contracts from any source offering an identical product at a price that does not exceed the state contract price.
- Employees of the State Fire Academy have acted exclusively as agents of the State Fire Academy for the award, consummation, and administration of the contract and are not liable for any performance or nonperformance by the state agencies that utilize the contract.

18. ADDENDA

- 18.1 Addenda modifying plans and/or specifications may be issued if time permits. No addendum will be issued within a period of two (2) working days prior to the time and date set for the bid opening. Should it become necessary to issue an addendum within the two (2) day period prior to the bid opening, the bid date will be reset to a date not less than five (5) working days after the date of the addendum, giving bidders ample time to comply

with the addendum. When replying to a bid request on which an addendum has been issued, and the specifications require acknowledgement, the bid shall indicate that provisions of the addendum have been noted and that the bid is being offered in compliance therewith. Failure to make this statement may result in the bid being rejected as not being in accordance with the revised specifications or plans.

19. NONRESPONSIVE BIDS

- 19.1 Nonresponsive bids will not be considered. A non-responsive bid is considered to be a bid that does not comply with the minimum provisions of the specification. Any bidder found to repeatedly offer alternate products that are not compliant with specifications in an attempt to obtain a contract on the basis of pricing only will be disqualified from bidding for a period of 24 months.

20. SPECIFICATION CLARIFICATION

- 20.1 It shall be incumbent upon all bidders to understand the provisions of the specifications and to obtain clarification prior to the time and date set for the bid opening. Such clarification will be answered only in response to a written request.

21. BID OPENINGS

- 21.1 Bid openings will be open to the public. The bid opening will serve only to open and read the bid price on each bid. No discussion will be entered into with any bidder as to the quality or provisions of the specifications and no award will be made either stated or implied at the bid opening.
- 21.2 If the agency is closed for any reason, including but not limited to: acts of God, strikes, lockouts, riots, acts of war, epidemics, governmental regulations superimposed after the fact, fire, earthquakes, floods, or other natural disasters (the "Force Majeure Events"), which closure prevents the opening of bids at the advertised date and time, all bids received shall be publicly opened and read aloud on the next business day that the agency shall be open and at the previously advertised time. The new date and time of the bid opening, as determined in accordance with this paragraph, shall not be advertised, and all bidders, upon submission of a bid proposal, shall be deemed to have knowledge of and shall have agreed to the provisions of this paragraph. Bids shall be received by the agency until the new date and time of the bid opening as set forth herein. The agency shall not be held responsible for the receipt of any bids for which the delivery was attempted and failed due to the closure of the agency as a result of a Force Majeure Event. Each bidder shall be required to ensure the delivery and receipt of its bid by the agency prior to the new date and time of the bid opening.

22. FIRM BID PRICE

- 22.1 Prices quoted shall be firm for the term of the contract except that the State shall receive the benefit of any price decrease in excess of five (5) percent. The contractor must provide written price reduction information within ten (10) days of its effective date.

23. CONTRACT EXTENSION

- 23.1 Automatic contract renewals or extensions are not allowed. Contracts must be extended or renewed with the proper documents signed or approved by the State Fire Academy.
- 23.2 The State Fire Academy reserves the right to extend the term of a contract, when necessary, to continue a source of supply whenever new or replacement contracts are not completed prior to the expiration date. Such extensions are dependent upon the agreement of the Contractor and shall not exceed three (3) months.

24. SUSPENSION AND DEBARMENT

- 24.1 By submitting a bid, the bidder is certifying that neither the bidder nor any potential subcontractors are debarred or suspended or are otherwise excluded from or ineligible for participation in federal assistance programs.

25. ASSIGNMENT

- 25.1 The Contractor shall not assign or subcontract in whole or in part, its right or obligations under this agreement without prior written consent of the State Fire Academy.

Special Instructions to Bidder:

Please read the instructions carefully. You should return each bid pages:

Bid Cover Sheet (Attachment A)

Bid Form (on the item you are bidding)

ATTACHMENT A

BID COVER SHEET

Bids are to be submitted to Beverly Massey, Purchasing Chief, State Fire Academy, 1 Fire Academy USA, Jackson, MS 39208-9600 on or before 10:00 AM CST, April 20, 2017.

PLEASE MARK YOUR ENVELOPE:

Light Naphtha Fuel
Bid: RFX: 3160001477
10:00 AM April 20, 2017

NO BID SHALL BE RECEIVED AFTER TIME AND DATE SHOWN ABOVE.
ANY BID NOT SIGNED WILL BE SUBJECT TO BEING CLASSIFIED AS VOID.
FAXED BIDS ARE NOT ACCEPTABLE.

NAME OF COMPANY: _____

QUOTED BY: _____

ADDRESS: _____

CITY/STATE/ZIP: _____

PHONE NUMBER: _____

FAX NUMBER: _____

EMAIL ADDRESS: _____

NAME AND PHONE NUMBER OF COMPANY REPRESENTATIVE TO BE CONTACTED FOR SERVICES PURSUANT TO THIS IFB

What year was your company started? _____

Please provide the physical location and mailing address of your company's office.

By signing below, the company representative certifies that he/she has authority to bind the company, and further acknowledges and certifies on behalf of the company:

1. That he/she has thoroughly read and understands the Invitation for Bids and Attachments thereto;
2. That the company meets all requirements and acknowledges all certifications contained in the Invitation for Bids and Attachments thereto;
3. That the company agrees to all provisions of the Invitation for Bids and Attachments there including, but not limited to, the Required and Optional Clauses to be included in any contract resulting from this IFB (**Attachments B**);

(Continued on Next Page)

Company Name: _____

4. That the company will perform the services or delivery the products as required at the price quoted; and,

5. **PROSPECTIVE VENDOR'S REPRESENTATION REGARDING CONTINGENT FEES** – The prospective vendor represents as a part of such bid or proposal that such vendor

Has / has not (please circle applicable word or words)

retained any person or agency on a percentage, commission, or other contingent arrangement to secure this contract.

Printed name of representative: _____

Date: _____

Signature: _____

BID FORM

Light Naphtha Fuel

AGENCY CONTRACT PERIOD:

Two Week Time Frame: Period to begin April 20, 2017 to May 11, 2017.

Specifications:

The State Fire Academy is accepting sealed bids for delivery of NAPHTHA Fuel which shall be straight run gasoline/first run gasoline/light naphtha.

Boiling point shall be 80 degrees F to 400 degrees F

Flash point shall be not greater than 0 degrees F

Fuel shall be lead-free.

Doctor test for hydrogen sulfide shall be negative.

Fuel shall be for off road use.

Total amount of fuel to be delivered shall be not less than 8,300 (one bulk load) U.S. gallons to two bulk loads, FOB destination freight prepaid to Mississippi Fire Academy's fuel storage facility and placed in storage facility per order.

The company proposes to provide NAPHTHA Fuel as described in this IFB per the following rate:

List net price per gallon for fuel: \$ _____

List Federal Tax: \$ _____

List Environmental Protection Tax: \$ _____

List inspections fees: \$ _____

List Delivery fees: \$ _____

List Total Amount per Gallon: \$ _____

Attachment B

Required Clauses in IFBs, RFPs, and RFQs

APPLICABLE LAW

The contract shall be governed by and construed in accordance with the laws of the State of Mississippi, excluding its conflicts of laws, provisions, and any litigation with respect thereto shall be brought in the courts of the State. Contractor shall comply with applicable federal, state, and local laws and regulations.

AVAILABILITY OF FUNDS

It is expressly understood and agreed that the obligation of the Mississippi State Fire Academy to proceed under this agreement is conditioned upon the appropriation of funds by the Mississippi State Legislature and the receipt of state and/or federal funds. If the funds anticipated for the continuing fulfillment of the agreement are, at any time, not forthcoming or insufficient, either through the failure of the federal government to provide funds or of the State of Mississippi to appropriate funds or the discontinuance or material alteration of the program under which funds were provided or if funds are not otherwise available to the Mississippi State Fire Academy, the Mississippi State Fire Academy shall have the right upon ten (10) working days written notice to Contractor, to terminate this agreement without damage, penalty, cost or expenses to the Mississippi State Fire Academy of any kind whatsoever. The effective date of termination shall be as specified in the notice of termination.

PROCUREMENT REGULATIONS

The contract shall be governed by the applicable provisions of the *Mississippi Personal Service Contract Review Board Rules and Regulations*, a copy of which is available at 210 East Capitol, Suite 800, Jackson, Mississippi 39201 for inspection, or downloadable at <http://www.mspb.ms.gov>.

COMPLIANCE WITH LAWS

Contractor understands that the Mississippi State Fire Academy is an equal opportunity employer and therefore, maintains a policy which prohibits unlawful discrimination based on race, color, creed, sex, age, national origin, physical handicap, disability, genetic information, or any other consideration made unlawful by federal, state, or local laws. All such discrimination is unlawful and Contractor agrees during the term of the agreement that Contractor will strictly adhere to this policy in its employment practices and provision of services. Contractor shall comply with, and all activities under this agreement shall be subject to, all applicable federal, State of Mississippi, and local laws and regulations, as now existing and as may be amended or modified.

STOP WORK ORDER

(1) **Order to Stop Work:** The Procurement Officer, may, by written order to Contractor at any time, and without notice to any surety, require Contractor to stop all or any part of the work called for by this contract. This order shall be for a specified period not exceeding 90 days after the order is delivered to Contractor, unless the parties agree to any further period. Any such order shall be identified specifically as a stop work order issued pursuant to this clause. Upon receipt of such an order, Contractor shall forthwith comply with its terms and take all reasonable steps to minimize the occurrence of costs allocable to the work covered by the order during the period of work stoppage. Before the stop work order expires, or within any further period to which the parties shall have agreed, the Procurement Officer shall either:

(a) cancel the stop work order; or,

(b) terminate the work covered by such order as provided in the Termination for Default clause or the Termination for Convenience clause of this contract.

(2) **Cancellation or Expiration of the Order:** If a stop work order issued under this clause is canceled at any time during the period specified in the order, or if the period of the order or any extension thereof expires, Contractor shall have the right to resume work. An appropriate adjustment shall be made in the delivery schedule or Contractor price, or both, and the contract shall be modified in writing accordingly, if:

(a) the stop work order results in an increase in the time required for, or in Contractor's properly allocable to, the performance of any part of this contract; and,

(b) Contractor asserts a claim for such an adjustment within 30 days after the end of the period of work stoppage; provided that, if the Procurement Officer decides that the facts justify such action, any such claim asserted may be received and acted upon at any time prior to final payment under this contract.

(3) **Termination of Stopped Work:** If a stop work order is not canceled and the work covered by such order is terminated for default or convenience, the reasonable costs resulting from the stop work order shall be allowed by adjustment or otherwise.

(4) **Adjustments of Price:** Any adjustment in contract price made pursuant to this clause shall be determined in accordance with the Price Adjustment clause of this contract.

REPRESENTATION REGARDING CONTINGENT FEES

Contractor represents that it has not retained a person to solicit or secure a state contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except as disclosed in Contractor's bid or proposal.

REPRESENTATION REGARDING GRATUITIES

The bidder, offeror, or Contractor represents that it has not violated, is not violating, and promises that it will not violate the prohibition against gratuities set forth in Section 6-204 (Gratuities) of the *Mississippi Personal Service Contract Review Board Rules and Regulations*.

ACKNOWLEDGMENT OF AMENDMENTS

Bidders shall acknowledge receipt of any amendment to the solicitation by signing and returning the amendment with the bid, by identifying the amendment number and date in the space provided for this purpose on the bid form, or by letter. The acknowledgment must be received by the Mississippi State Fire Academy by the time and at the place specified for receipt of bids.

CERTIFICATION OF INDEPENDENT PRICE DETERMINATION

The bidder certifies that the prices submitted in response to the solicitation have been arrived at independently and without, for the purpose of restricting competition, any consultation, communication, or agreement with any other bidder or competitor relating to those prices, the intention to submit a bid, or the methods or factors used to calculate the prices bid.

PROSPECTIVE CONTRACTOR'S REPRESENTATION REGARDING CONTINGENT FEES

The prospective Contractor represents as a part of such Contractor's bid or proposal that such Contractor has/has not retained any person or agency on a percentage, commission, or other contingent arrangement to secure this contract.

E-PAYMENT

Contractor agrees to accept all payments in United States currency via the State of Mississippi's

electronic payment and remittance vehicle. The agency agrees to make payment in accordance with Mississippi law on "Timely Payments for Purchases by Public Bodies," which generally provides for payment of undisputed amounts by the agency within forty-five (45) days of receipt of invoice. Mississippi Code Annotated § 31-7-305.

E-VERIFICATION

If applicable, Contractor represents and warrants that it will ensure its compliance with the Mississippi Employment Protection Act of 2008, and will register and participate in the status verification system for all newly hired employees. Mississippi Code Annotated §§ 71-11-1 *et seq.* The term "employee" as used herein means any person that is hired to perform work within the State of Mississippi. As used herein, "status verification system" means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. Contractor agrees to maintain records of such compliance. Upon request of the State and after approval of the Social Security Administration or Department of Homeland Security when required, Contractor agrees to provide a copy of each such verification. Contractor further represents and warrants that any person assigned to perform services hereafter meets the employment eligibility requirements of all immigration laws. The breach of this agreement may subject Contractor to the following:

- (1) termination of this contract for services and ineligibility for any state or public contract in Mississippi for up to three (3) years with notice of such cancellation/termination being made public;
- (2) the loss of any license, permit, certification or other document granted to Contractor by an agency, department or governmental entity for the right to do business in Mississippi for up to one (1) year; or,
- (3) both. In the event of such cancellations/termination, Contractor would also be liable for any additional costs incurred by the State due to Contract cancellation or loss of license or permit to do business in the State.

TRANSPARENCY

This contract, including any accompanying exhibits, attachments, and appendices, is subject to the "Mississippi Public Records Act of 1983," and its exceptions. See Mississippi Code Annotated §§ 25-61-1 *et seq.*, and Mississippi Code Annotated § 79-23-1. In addition, this contract is subject to the provisions of the Mississippi Accountability and Transparency Act of 2008. Mississippi Code Annotated §§ 27-104-151 *et seq.* Unless exempted from disclosure due to a court-issued protective order, a copy of this executed contract is required to be posted to the Department of Finance and Administration's independent agency contract website for public access at <http://www.transparency.mississippi.gov>. Information identified by Contractor as trade secrets, or other proprietary information, including confidential vendor information or any other information which is required confidential by state or federal law or outside the applicable freedom of information statutes, will be redacted.

TRADE SECRETS, COMMERCIAL AND FINANCIAL INFORMATION

It is expressly understood that Mississippi law requires that the provisions of this contract which contain the commodities purchased or the personal or professional services provided, the price to be paid, and the term of the contract shall not be deemed to be a trade secret or confidential commercial or financial information and shall be available for examination, copying, or reproduction.

PAYMODE

Payments by state agencies using the State's accounting system shall be made and remittance information provided electronically as directed by the State. These payments shall be deposited into the bank account of Contractor's choice. The State may, at its sole discretion, require Contractor to electronically submit invoices and supporting documentation at any time during the term of this Agreement. Contractor understands and agrees that the State is exempt from the payment of taxes. All payments shall be in United States currency.