



The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

IRA A. JACKSON

COMMISSIONER

WILLIAM E. HALMKIN

DEPUTY COMMISSIONER

TOWN & CITY CLERKS
CITY HALL
CAMBRIDGE MA 1
02139

This letter is to supplement a previous release issued on August 10, 1983 by the Commissioner of Revenue with respect to the Revenue Enforcement and Protection Program (REAP).

Specifically, inquiries have been received concerning the scope of the phrase license or certificate of authority to conduct a trade business or profession. For the purpose of clarification, the Department of Revenue has compiled a list of municipal licenses which it has determined to meet the definition of conducting a trade, business or profession. Every license enumerated in the attached list is subject to the provisions of sections 35 and 36 of Chapter 233. The list of licenses should be utilized as a guide by the cities and towns for the purpose of implementing the requirements under sections 35 and 36.

Additionally, annual reporting forms and instructions for both licensees and providers are being printed. We expect to have these forms available to cities and towns within four weeks.

Your continued cooperation in this matter is greatly appreciated.

Very truly yours,

A handwritten signature in cursive script, reading "Brian Osganian".

Brian Osganian

Tax Counsel

727-4623

A LIST OF MUNICIPAL LICENSES PERTAINING TO
THE CONDUCT OF A PROFESSION, TRADE OR BUSINESS

Municipal licenses which meet the definition of professional, business or trade licenses as outlined in Chapter 233 of Acts & Resolves of 1983. Chapter 233 added Sections 47A and 49A to Chapter 62C M.G.L.

Municipal Licenses and Permits	Mass. General Laws (Chapter & Selection)
Alcoholic Beverages	
Beer, wine, other	
Restaurant	138:12,12A
Tavern	138:12,12A
Package Store	138:15
All alcoholic	
Restaurant	138:12,12A
Tavern	138:12,12A
Package store	138:15
Club	138:12,12A
Druggist	138:30A
Others	138:12,12A
Amusements	
Automatic amusements devices	140:177A
Billiard tables, pool hall, bowling alley	140:177,202
Carnivals, circuses	140:149,105
Movie theaters	140:81
Shooting galleries	140:56A
Theatrics, shows, exhibitions	140:181
Dancing Schools	140:185H
Roller Skating Rinks, etc.	140:186
Auctions, auctioneers	100:2
Boat rental license	140:192
Cable television	166A:8
Car dealer	140:58,59
Firearms	
Sale of firearms	140:122
Sale of ammunition	140:122B
Food	
License for inns and eating establishments	140:2
Nonalcoholic beverages	140:21B

Vehicle for sale of food	140:49
Frozen desserts and ice cream	
Wholesale manufacturer	94:65H,S
Retailer	94:65H,S
Sale of food in more than one city/town	
License for clubs to dispense foods	101:22
and beverages	140:21E
Manufacturing or bottling of nonalcoholic	
beverages	94:10A,B
Fortune teller	140:1851I
Junk Dealers	140:54
License for master gas fitter	142:6
Hawkers and peddlers	101:5
Lodging house	140:23,24
Message; Baths	140:51
Mobile home parks, motels, camps, etc.	140:32B, 32G
Pawnbroker	140:77
Master Plumbers license	142:6
Taxicab/hackney	40:22

5-608
Comm. from Brian Osganian, Tax Counsel, Mass.
Dept. of Revenue, enclosing a supplementary
communication to a press release issued on
August 10, 1983 by the Commissioner of Revenue
Re: Revenue Enforcement & Protection
Program (REAP).

October 31, 1983

10/31/83

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CAMBRIDGE, MASS.