

SMOKING BARS AND CIGAR BARS AND THE MASSACHUSETTS SMOKE-FREE WORKPLACE LAW

The Smoke-Free Workplace Law, M.G.L. Ch. 270, §22, mandates that enclosed workplaces with one or more employees must be smoke-free. The state law's intent is to protect workers in enclosed workplaces from secondhand smoke exposure. The full text of the law and additional information is available at www.mass.gov/dph/mtcp.

What is a Smoking bar?

A smoking bar, also known as a cigar bar, is "an establishment that exclusively occupies an enclosed indoor space and is primarily engaged in the retail sale of tobacco products for consumption by customers on the premises." In order to become a smoking bar/cigar bar, an establishment must first get a permit from the Massachusetts Department of Revenue and meet all of the state and local definition and exemption criteria.

How may I obtain a smoking bar permit?

Permit application forms are available from the Bureau of Desk Audit/Cigarette Tax Unit of the Department of Revenue. The telephone number is (617) 887-5090 and the fax number is (617) 887-5039. The permits may also be downloaded from <http://www.dor.state.ma.us/cigarette/cigarette.htm>.

What are the permit eligibility requirements for becoming a Smoking Bar/Cigar Bar?

An establishment must be:

- 1) Enclosed indoors;
- 2) A majority (*at least 51%*) of the bar's revenue is from on-site sale of tobacco products;
- 3) Revenue from the sale of food, alcohol, or other beverages is incidental to the sale of tobacco products;
- 4) Prohibits any food or alcoholic beverage that are not sold directly by the business to be consumed on the premises;
- 5) Prohibits entry to any person under the age of 18 during business hours;
- 6) Maintains a valid permit for retail sale of tobacco products required to be issued by the appropriate authority in the city or town where the establishment is located;
- 7) Maintains a license (*from Department of Revenue*) to sell tobacco; and
- 8) Maintains a valid permit to operate a smoking bar issued by the Department of Revenue. Some local laws may exist that either do not permit an exemption for such an establishment, or have additional conditions that must be met before the establishment may permit smoking. **Contact your local BOH for additional requirements.**

Are there any additional requirements by the MA Department of Revenue for smoking bar/cigar bar permits?

Additional requirements include:

- 1) A non-refundable fee;
- 2) Applicants are required to file a *Certificate of Good Standing* and/or *Tax Compliance*, or a request for a Certificate with the smoking bar application;
- 3) A smoking bar/cigar bar permit will not be issue or renewed if a business has not filed all tax returns, has taxes due to the Commonwealth, or is delinquent in filing all declaration statements in connection with the smoking bar permit as required by MA Department of Revenue.

How long are permits issued for?

A smoking bar/cigar bar permit is valid for a period of two years from the date of issuance, unless otherwise suspended or revoked. A valid permit that is not suspended at the time of its expiration may be renewed for consecutive 2-year periods.

Do I need more than one permit for multiple locations?

Each permit issued is only for a specific business location and it is non-transferable. If a business owner wants to get a permit for multiple locations, then he/she must apply for a separate permit for each business location.

What happens After the MA Department of Revenue issues a permit?

In the town or city where a smoking bar/cigar bar is located, the local board of health or municipal health department is informed by the Department of Revenue about permits issued, suspended, and renewed. Smoking bars/cigar bars are required to submit a confidential quarterly declaration to the Department of Revenue every 3 months that the business is in operation. Failure to file timely declarations may result in permit suspension.

For More Information About Smoking and Cigar Bars:

Dept. of Revenue, Bureau of Desk Audit & Cigarette Tax Unit: 617-887-5090 | <http://www.dor.state.ma.us>

Questions About the Smoke-Free Workplace Law:

Massachusetts Department of Public Health: 1-800-992-1895 | TDD/TTY 617-624-5992 | www.mass.gov/dph/mtcp