

**Chapter 156A Professional Corporations. > Section 2 - Definitions.**

(b) "Professional service", (i) the service performed by registered physicians and surgeons, chiropractors, podiatrists, engineers, electrologists, physical therapists, psychologists, certified public accountants, public accountants, dentists, veterinarians, optometrists acupuncturists and registered nurses, so long as the foregoing are registered or licensed under the provisions of chapter one hundred and twelve; and by attorneys-at-law admitted to practice in the courts of the commonwealth under chapter two hundred and twenty-one; (ii) any other type of service which may be rendered only pursuant to a license pursuant to the laws of the commonwealth, if the applicable regulating boards permit the licensed person to incorporate his profession under this chapter, or if such licensed person elects to incorporate his profession under this chapter and such incorporation is not prohibited by law or by regulations of the applicable regulating board.