Massachusetts Department of Public Health Guidance on COVID Exemptions:

Practitioners (Advance Practice Registered Nurses, Physician Assistants) who grant vaccination or mask exemptions must have a provider-patient relationship with the person who is the subject of the exemption and a legitimate medical reason supporting an exemption. Practitioners who grant an exemption outside the acceptable standard of care may be subject to discipline. The standard of care applicable is the same whether the patient is seen in person or through telemedicine.