

## CHAPTER 439—S. F. No. 472.

*In Act creating a State Board of Accountancy, prescribing its powers and duties, providing for examinations and issuing of certificates to qualified Public Accountants, and providing penalties for violations of the provisions of this Act.*

Be it enacted by the Legislature of the State of Minnesota:

**State board of accountancy—To be appointed by governor.**

—Section 1. That a board of examiners, to be known as the State Board of Accountancy, is hereby created to carry out the purposes and enforce the provisions of this act. Said board shall consist of three citizens of this state to be appointed by the governor and who, with the exception of the members first to be appointed, shall be the holders of certificates issued under the provisions of this act and shall hold office for the term of three years and until their successors are appointed and qualified.

The first members of said board shall be skilled in the practice of accounting, and shall for a period of three years next preceding their appointment, have been actively engaged therein, in this state, on their own account, and shall hold office, one for the term of three years from the date of his appointment, one for the term of two years, and one for the term of one year. The term of office of each is to be designated by the governor in his appointment, and upon expiration of each term of its members, the governor shall appoint one member of said board as herein provided for a term of three years.

**Organization and duties.**—Sec. 2. The persons appointed as members of this board shall meet and organize within thirty (30) days after their appointment. A majority of said board shall constitute a quorum. They shall appoint one of their number as a chairman, another as a secretary and another as treasurer, or may appoint one member to serve as both secretary and treasurer, and said officers shall hold their respective offices for a term of one year and until their successors are elected. In the absence of the chairman or secretary, the board may appoint a chairman pro tem, or a temporary secretary. The affirmative vote of two members of said board shall be considered as the action of said board.

Said board shall enforce the standard of general education; the standard of special education in the science and art of accounting; the standard of moral character and general public experience as prescribed in this act in all examinations conducted hereunder.

The board shall make rules and regulations for the conduct of applicants' examinations and the character of such examinations and scope, the method and time of filing applications for examinations and their form and contents, and all other rules and

regulations proper to carry into effect the purposes of this act.

All such examinations shall be conducted by said State Board of Accountancy. The time and place of holding examinations shall be advertised for not less than three (3) consecutive days in one daily newspaper, published in each of the counties where the examinations are to be held, and not less than twenty (20) days prior to the date of each examination. The examinations shall take place as often as may be convenient in the opinion of the board, but not less than once in each year. Said board shall keep records of their proceedings, an accurate list of all applications made, certificates issued, certificates registered and certificates revoked, and shall keep proper financial records in which there shall be entered a complete statement of the cash receipts and disbursements of said board.

Said board shall adopt and provide itself with a seal with a band inscribed "Certified Public Accountant, State of Minnesota," with the coat of arms of Minnesota in the center, and said seal shall be affixed to each certificate issued or registered under this act.

All records of said board shall be open to the inspection of the public at the office of the secretary of the board.

Said board shall report annually to the governor in the month of December, as follows:

- (a) Its receipts and disbursements.
- (b) Names of persons to whom certificates have been issued.
- (c) Names of all persons whose certificates have been revoked.
- (d) Recommendations, if any, for new legislation, and such other matters as the board may deem proper.

**Certificate to be granted—To whom.**—Sec. 3. No certificate for a certified public accountant shall be granted to any person other than a citizen of the United States, or person who has in good faith duly declared his intention of becoming such citizen, and is over the age of twenty-one (21) years and of good moral character and (except under the provisions of section 4 of this act) who shall have successfully passed an examination in "Accounting," "Auditing" and "Commercial Law," effecting accountancy, and on such other subjects as the board may deem advisable.

No person shall be permitted to take such examination unless he shall for a period of at least three (3) years have been employed in the office of a "public accountant" as an assistant, or shall have been practicing as a public accountant on his own account, and who shall not at least three (3) years prior to the date of said examination have successfully passed an examination in such subjects as may be prescribed by the board, touching his general education, qualification and fitness for an accountant;

*provided*, that said board may, in its discretion, waive the preliminary examination of an applicant who, in its opinion, has had a general education equivalent to that which may be prescribed by its rules and is otherwise qualified.

**Board may waive examination.**—Sec. 4. Said State Board of Accountancy may, in its discretion, waive the examination of and may issue a certificate for certified public accountant to any person possessing the qualifications mentioned in section 3 of this act, who

(1) Is the holder of a C. P. A. certificate, issued under the laws of another state, which extends similar privileges to certified public accountants of this state, provided the requirements for said degree in the state which has granted it to the applicants are, in the opinion of the State Board of Accountancy, equivalent to those herein provided; or who

(2) Shall be the holder of a degree of certified public accountant or chartered accountant, or the equivalent thereof, issued in any foreign government, provided that the requirements for such degree are equivalent to those herein provided for the degree of certified public accountant; or who

(3) For more than three (3) consecutive years next preceding the passage of this act shall have been practicing in this state on his own account as a public accountant, and who shall apply in writing to the board for such certificate within six months after the passage of this act.

**Qualification.**—Sec. 5. Any person who has received from said State Board of Accountancy a certificate of his qualifications to practice as a public accountant as herein provided shall be known and styled a "Certified Public Accountant"; and no other person, and no partnership, all of its members who have not received such certificate, and no corporation shall assume such title or the title of "Certified Accountant," or the abbreviations "C. P. A." or any other words, letters or abbreviations tending to indicate that the person, firm or corporation so using the same is a certified public accountant.

**Fee for examination and certificate.**—Sec. 6. Said State Board of Accountancy shall charge for each examination and certificate provided for in this act a fee of twenty-five (25.00) dollars to meet the expenses of such examination. This fee shall be payable by the applicant at the time of making his initial application, and shall not be refunded, and no additional charge shall be made for the issuance of a certificate to any applicant.

From the fees collected under this act, the board shall pay all expenses incident to the examinations, hearings and expense of issuing certificates, traveling expenses of the members of the board while performing their duties under this act shall be a charge against the funds of this state.

The members of said board of accountancy shall be paid all necessary expenses incurred in the performance of the duties under this act.

**Revocation of certificate.**—Sec. 7. Said State Board of Accountancy may revoke any certificate issued under this act or may cancel the registration of any certificate issued under this act for bad moral character, dishonesty, conviction of crime, incompetency or unprofessional conduct; *provided*, a written notice shall have been mailed to the holder of such certificate at least twenty (20) days before any hearing thereon, stating the cause for such contemplated action and appointing a time and place for a hearing thereon by the State Board of Accountancy, and *further provided*, that no certificate issued under this act shall be revoked until an opportunity for such hearing shall have been afforded.

At all such hearings, the attorney general of this state, or one of his assistants designated by him, shall attend.

Certificates issued or registered under this act shall be surrendered to the State Board of Accountancy on their revocation by said board.

Sec. 8. Any violation shall be a "gross misdemeanor."

Sec. 9. This act shall take effect and be in force from and after its passage.

Approved April 22, 1909.

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#### CHAPTER 440—S. F. No. 494.

*An Act to create and maintain a division of agricultural extension and home education in the department of agriculture of the University of Minnesota, to provide for the publication and distribution of home education bulletins and appropriating money therefor.*

Be it enacted by the Legislature of the State of Minnesota:

**Agricultural extension and home education.**—Section 1. The board of regents of the university of Minnesota is hereby authorized and directed to establish a division of agricultural extension and home education in the department of agriculture of the university of Minnesota.

**Purposes of work.**—Sec. 2. The purpose and work of said division shall be to devise and prescribe comprehensive elementary courses in the various phases of husbandry; to teach such courses to all persons in the state desiring instruction in them, or any of them, in accordance with sections 4 and 5 of this act,