

CHAPTER 577—S. F. No. 820

An act relating to the granting of certificates to certified public accountants; and amending Minnesota Statutes 1945, Section 326.19, as amended by Laws of 1947, Chapter 31.

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

Section 1. Minnesota Statutes 1945, Section 326.19, as amended by Laws of 1947, Chapter 31, is amended to read as follows:

326.19. Certificates, to whom granted. No certificate for a certified public accountant shall be granted to any person other than a citizen of the United States, or a person who has, in good faith, duly declared his intention of becoming such citizen, is over the age of 21 years and of good moral character, and, except under the provision of Section 326.20, shall have successfully passed an examination in accounting, auditing, and commercial law, affecting accountancy, and in 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 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, or who shall have served for a like time as chief examiner or a senior examiner in the office of the public examiner, or as an examiner or supervising examiner of the State Income Tax Division, *or as an accountant or supervising accountant with the Division of Cooperative Accounting of the Department of Agriculture, Dairy and Food*, or as an internal revenue agent or collector of the bureau of internal revenue of the United States, shall have, for a like time, engaged in auditing the income tax returns of any person, co-partnership, corporation, or fiduciary, and who shall not, at least three years prior to the date of the 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 the 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.

Approved April 22, 1949.