A bill for an act

relating to accountants; modifying fees; amending Minnesota Statutes 2010, sections 326A.04, subdivision 5; 326A.05, subdivision 5; proposing coding for new law in Minnesota Statutes, chapter 326A; repealing Minnesota Rules, part 1105.0600.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **[326A.025] FEE SCHEDULE.**

The following fees apply:

(1) initial issuance of certificate, $50;

(2) renewal of certificate with an active status, $60 per year;

(3) initial CPA firm permits, except for sole practitioners and those firms specified in clause (18), $100;

(4) renewal of CPA firm permits, except for sole practitioners and those firms specified in clause (19), $150 per year;

(5) initial issuance and renewal of CPA firm permits for sole practitioners, except for those firms specified in clauses (18) and (19), $35 per year;

(6) annual late processing delinquency fee for permit, certificate, or registration renewal applications not received prior to expiration date, $50;

(7) copies of records, per page, 25 cents;

(8) registration of noncertificateholders, nonlicensees, and nonregistration in connection with renewal of firm permits, $60 per year;

(9) applications for reinstatement, $20;

(10) initial registration of a registered accounting practitioner, $50;

(11) renewal of registered accounting practitioner registration, $45 per year;

(12) initial registered accounting practitioner firm permits, $100;

(13) renewal of registered accounting practitioner firm permits, except for sole practitioners, $35 per year;

(14) renewal of registered accounting practitioner firm permits for sole practitioners, $35 per year;

(15) CPA examination application, $40;

(16) CPA examination, fee determined by third-party examination administrator;

(17) renewal of certificates with an inactive status, $10 per year;

(18) initial permits for CPA firms that have one or more offices located in another state, $100; and

(19) renewal of CPA firm permits for firms that have one or more offices located in another state, $200 per year.

Sec. 2. Minnesota Statutes 2010, section 326A.04, subdivision 5, is amended to read:

Subd. 5. **Fee.** The board shall charge a fee as provided for in section 326A.025 for each application for initial issuance or renewal of a certificate under this section.

Sec. 3. Minnesota Statutes 2010, section 326A.05, subdivision 5, is amended to read:

Subd. 5. **Fees.** The board shall charge a fee as provided for in section 326A.025 for each application for initial issuance or renewal of a permit under this section. ~~A firm that is required to hold a permit under this section and has one or more offices located in another state shall pay an initial permit issuance fee of $100 and an annual renewal fee of $68.~~

Sec. 4. **EXEMPTION FROM E-LICENSING.**

Notwithstanding any law or rule to the contrary, the State Board of Accountancy is exempt from any requirement to participate in a state electronic licensing or registration system or process.

Sec. 5. **REVISOR'S INSTRUCTION.**

The revisor of statutes shall change all references in Minnesota Statutes and Minnesota Rules of Minnesota Rules, part 1105.0600, to Minnesota Statutes, section 326A.025.

Sec. 6. **REPEALER.**

Minnesota Rules, part 1105.0600, is repealed.