

**SENATE**  
**STATE OF MINNESOTA**  
**NINETY-SECOND SESSION**

**S.F. No. 3251**

(SENATE AUTHORS: KORAN)

DATE	D-PG	OFFICIAL STATUS
02/17/2022	5055	Introduction and first reading Referred to State Government Finance and Policy and Elections
02/24/2022	5098a	Comm report: To pass as amended
	5111	Second reading
03/24/2022	5583	Rule 45; subst. General Orders HF2919

1.1 A bill for an act

1.2 relating to certified public accountants; changing a reinstatement provision for

1.3 certified public accountants; repealing procedures related to the automatic

1.4 revocation of certain public accountant certificates; amending Minnesota Statutes

1.5 2020, section 326A.09; repealing Minnesota Statutes 2020, section 326A.04,

1.6 subdivision 11.

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

1.8 Section 1. Minnesota Statutes 2020, section 326A.09, is amended to read:

1.9 **326A.09 REINSTATEMENT.**

1.10 The board may reinstate a suspended, revoked, expired, or surrendered certificate,

1.11 registration, or permit or suspended, revoked, expired, or surrendered practice privileges

1.12 upon petition of the person or firm holding or formerly holding the registration, permit, or

1.13 certificate, or practice privileges. The board may, in its sole discretion, require that the

1.14 person or firm submit to the board evidence of having obtained up to 120 hours of continuing

1.15 professional education credits that would have been required had the person or firm held a

1.16 registration, certificate, permit, or practice privileges continuously. The board may, in its

1.17 sole discretion, place any other conditions upon reinstatement of a suspended, revoked,

1.18 expired, or surrendered certificate, permit, registration, or of practice privileges that it finds

1.19 appropriate and necessary to ensure that the purposes of this chapter are met. No suspended

1.20 certificate, registration, permit, or practice privileges may be reinstated until the former

1.21 holder, or person with practice privileges has completed one-half of the suspension.

1.22 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.1 Sec. 2. **REPEALER.**

2.2 Minnesota Statutes 2020, section 326A.04, subdivision 11, is repealed.

2.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.

**326A.04 CERTIFICATE ISSUANCE AND RENEWAL; COMPETENCY STANDARD.**

Subd. 11. **Automatic revocation.** The certificate of a person who fails to renew a certificate for more than two years after expiration or the certificate of a person who had not reported required experience to the board by January 1, 2003, and who fails to report the required experience under Minnesota Rules shall be automatically revoked by order of the board. The orders may be issued by the board without following the procedures of chapter 14, provided the board notifies each affected person by mail at the person's last known address on file with the board at least three days prior to the issuance of any order. No notice is required if the last communication sent by the board to a licensee was returned to the board by the United States Postal Service as undeliverable and with no forwarding address. Certificates revoked by the board may be reinstated, if at all, under section 326A.09. This subdivision does not apply to certified public accountants who have notified the board, according to requirements prescribed by board rule, that they will not use the CPA designation in any manner and will not provide professional services.