

CHAPTER 31—S. F. No. 249

An act relating to the granting of certificates to certified public accountants; and amending Minnesota Statutes 1945, Section 326.19.

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

Section. 1. Minnesota Statutes 1945, Section 326.19, 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 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, copartnership, 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 February 25, 1947.

CHAPTER 32—H. F. No. 3

An act relating to unemployment compensation, amending Minnesota Statutes 1945, Section 268.06, Subdivisions 3, 10, 11, 14, 15, 16, 17, and 22, and Section 268.07, Subdivision 6.

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

Section 1. Minnesota Statutes 1945, Section 268.06, Subdivision 3, is amended to read as follows:

268.06. Contributions from employers. Subd. 3. Service in armed forces part of experience. (1) *When the director finds that the continuity of an employer's employment experience has been interrupted solely by reason of one or more of the owners of such employer's employing enterprise having served in the armed forces of the United States of America or any of its allies during a time of war, such employer's employment experience shall be deemed to have been continuous throughout the period that such owner or owners so served in such armed forces including the period up to the time it again resumes the status of an employer liable for contributions under this Law; provided it resumes such status within two years from the date of discharge of such owner or owners from such service, except that this provision shall not apply if the resulting rate of contributions required is in excess of 2.7%. This subdivision shall apply to contribution rates assigned for the year 1946 and subsequent years, provided all applications for redetermination of rates under this section for the years 1946 and 1947 shall be made in writing and filed with the Division of Employment and Security on or before September 1, 1947. Credits resulting from adjustments under this section shall be subject to the limitations provided in section 268.16, subdivision 7.*

Sec. 2. Minnesota Statutes 1945, Section 268.06, Subdivision 10, is amended to read as follows:

268.06. Contributions from employers. Subd. 10. Rate applicable to payroll; exceptions. (1) *Each employer's contribution rate for the year 1943 and for each year thereafter shall be the rate applicable to the payroll category to which his payroll has been allocated, except if payrolls of employers having a zero experience ratio exceed the amount allocated to the lowest contribution rate, then all of such payrolls shall be assigned the lowest rate available under the schedule.*

(2) *Notwithstanding other provisions of this section, for the calendar year 1947 and thereafter, the payrolls of those employers who have no charges to their experience rating account during the experience period shall not be included in the total payroll which is divided into the categories provided for in subdivision 9 of this section, and such employers shall be assigned the lowest rate available under the schedule.*

Sec. 3. Minnesota Statutes 1945, Section 268.06, Subdivision 11, is amended to read as follows:

268.06. Contributions from employers. Subd. 11. **War risk contribution.** Any employer who subsequent to December 31, 1940, has become or becomes subject to Chapter 23 AA, Mason's Minnesota Statutes, 1940 Supplement, as amended by Laws 1941, Chapter 554, and as amended by sections 268.03 to 268.24, shall in addition to his normal contributions pay war risk contributions on that part of his payroll in excess of \$50,000, for any calendar quarter within the period beginning January 1, 1945, and ending *September 30, 1945*, and any other employer whose total current payroll, as defined in this subdivision, for any calendar quarter within such period exceeds \$50,000, which has increased 100% or more over and above his normal payroll for the corresponding calendar quarter in 1940, shall in addition to his normal contributions pay war risk contributions on that part of his current payroll over and above 200% of his normal payroll, or \$50,000, whichever is greater for any calendar quarter within the period beginning January 1, 1945, and ending *September 30, 1945*.

Sec. 4. Minnesota Statutes 1945, Section 268.06, Subdivision 14, is amended to read as follows:

268.06. Contributions from employers. Subd. 14. **Normal payroll.** "Normal payroll" means an employer's payroll for any calendar quarter in the year 1940 with respect to wages paid for insured work which corresponds to the same calendar quarter in any year within the period beginning January 1, 1942, and ending *September 30, 1945*. The term "normal payroll" shall include the payroll of any organization, trade, or business of another employing unit acquired by the employer by purchase, consolidation, merger, liquidation, or other form of reorganization.

Sec. 5. Minnesota Statutes 1945, Section 268.06, Subdivision 15, is amended to read as follows:

268.06. Contributions from employers. Subd. 15. **Current payroll.** "Current payroll" means any current quarterly payroll with respect to wages paid for insured work in any year within the period beginning January 1, 1942, and ending *September 30, 1945*.

Sec. 6. Minnesota Statutes 1945, Section 268.06, Subdivision 16, is amended to read as follows:

268.06. Contributions from employers. Subd. 16. **Deter-**

mining factors. The total current payrolls and total benefits paid to unemployed workers of any employer who *has paid* war risk contributions shall be included as factors in determining each such employer's normal contribution rate for the calendar year 1943 and thereafter in the same manner as other employers' contribution rates are determined; *except that all such benefits paid subsequent to June 30, 1944, which have not become final charges against such employer's experience rating account shall be charged against his war risk contributions until such account is exhausted or July 1, 1948, whichever event occurs first; thereafter, all benefit payments shall be charged against the employer's experience rating account.*

Sec. 7. Minnesota Statutes 1945, Section 268.06, Subdivision 17, is amended to read as follows:

268.06. Contributions from employers. Subd. 17. **Current payroll.** The current payroll of any employer who is *or was* required to pay war risk contributions under subdivisions 11 to 17 shall not be included as a factor in determining the contribution rate of any employer who is not required to pay war risk contributions for the calendar year 1943 and thereafter up to and including June 30, 1949.

Sec. 8. Minnesota Statutes 1945, Section 268.06, Subdivision 22, is amended to read as follows:

268.06. Contributions from employers. Subd. 22. **Transfer of employment experience record to successor.** *For experience rating purposes, one or more employing units which is or are the subject of or parties to a change of ownership or any form of organization or reorganization of an employing enterprise including a change in legal identity or form, shall upon application be deemed to be a successor entitled to the transfer of the employment experience record including the war risk account of one or more such employing enterprises involved in such change of ownership, organization, or reorganization if the director finds that*

(1) *There is a continuation of the employment activities of the predecessor employing unit or units and that the purpose of such change is not to avoid a contribution rate in excess of 2.7%, and such transfer would not be inequitable and would not tend to defeat the object and purpose of this Law.*

(2) *The provisions of this subdivision apply to such changes occurring in the calendar year 1943 and thereafter. Any successor employing enterprise, resulting from a change*

of ownership or any form of organization or reorganization to which the provisions of this subdivision apply, occurring prior to July 31, 1947, shall make application for the transfer of the employment experience record of the predecessor not later than December 31, 1947, in order to avail itself of the provisions of this subdivision.

Provided that in no event shall a successor be assigned a rate of less than 2.7% until such time as all of the unpaid contributions of the predecessor have been paid. *Credits due to a predecessor as a result of overpayment of contributions under this subdivision may be granted to the successor upon assignment thereof by such predecessor in such form and in accordance with such regulations as may be prescribed by the director.*

Sec. 9. Repealer. Minnesota Statutes 1945, Section 268.07, Subdivision 6, is hereby repealed.

Approved February 27, 1947.

CHAPTER 33—H. F. No. 26

[Not Coded]

An act to legalize bond elections in certain independent school districts.

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

Section 1. Independent school district bond issue validated. In all cases where the school board of any independent school district has heretofore submitted to the voters of the district the question of issuing negotiable bonds in an amount which does not exceed the authorized debt limit of the district and such purpose has been approved by more than the requisite majority of the voters at such election, all the proceedings are hereby validated notwithstanding the initial resolution of the board did not determine it was necessary or expedient to issue bonds or the notice of election did not include a copy of such initial resolution; and the board of such school district is authorized to issue and sell bonds pursuant to Minnesota Statutes, Chapter 475, and such bonds when executed and delivered according to said law are hereby legalized and declared to be valid obligations of said school district.