

the salary of any judge shall be paid unless the voucher therefor be accompanied by a certificate of the judge that he has fully complied with the requirements of this section.

Sec. 2. *This act shall be effective July 1, 1969, with respect to all matters tried on or after that date; for all matters tried before July 1, 1969, about which no decision has been filed, the 90 day period shall commence to run on July 1, 1969.*

Approved June 6, 1969.

CHAPTER 1035—H. F. No. 1948

[Coded]

An act relating to agriculture; prohibiting the sale of artificially colored potatoes and providing a penalty.

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

Section 1. **[30.478] Potatoes; artificial coloring; sale prohibited; penalty.** No person, firm, corporation or officer, employee or agent thereof shall sell at retail to a consumer any potato which is artificially colored. The commissioner of agriculture shall by regulation prescribe the meaning of "artificially colored." Any person who violates this act is guilty of a misdemeanor.

Approved June 6, 1969.

CHAPTER 1036—H. F. No. 2000

An act relating to the registration of partnerships composed of or including certified public accountants; amending Minnesota Statutes 1967, Sections 326.19, 326.20, 326.21, 326.22 and 326.23.

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

Section 1. Minnesota Statutes 1967, Section 326.19, is amended to read:

326.19 **Certified public accountants; regulation.** Subdivision 1. **Certificates, to whom granted.** No certificate for a certified public accountant shall be granted to any per-

Changes or additions indicated by italics, deletions by ~~strikeout~~.

son other than a citizen of the United States, or a person who has, in good faith, duly declared his intention of becoming such citizen, who is over the age of 21 years and of good moral character and who shall have completed at least three years of public accounting experience (1) as a staff employee of a certified public accountant or a public accountant or (2) as an examiner in the office of public examiner, an auditor in the division of cooperative accounting, state department of agriculture, or as an auditor or examiner with any other agency of government, which experience, in the opinion of the board is equally comprehensive and diversified or (3) as a self-employed public accountant or as a partner in a firm of public accountants or (4) in any combination of the foregoing capacities, and except under the provision of ~~section 326.20~~ *subdivision 2 of this section*, who shall have successfully passed an examination in such subjects as the board may prescribe in its rules. No person shall be permitted to take such examination unless he shall have completed the experience requirements set forth in this section or, in the alternative, shall have graduated with a major in accounting from the university of Minnesota or from any other college or university which, in the opinion of the board, offers an equivalent education. The certificate of certified public accountant shall not be issued until after the applicant has furnished evidence that he has fulfilled the experience requirements set forth in this section.

Subd. 2. ~~Every holder of a certified public accountant certificate issued by the board, if he is engaged, or intends to be engaged, in public practice at any time during a calendar year shall obtain a registration card for such year.~~

~~The board shall, in December of each year, upon application made by any holder of an unrevoked Minnesota certificate as a certified public accountant issue a registration card which shall be good until December thirty-first of the next succeeding year, unless the said certificate shall sooner be revoked. Interim registration cards shall be issued to individuals who have satisfied the provisions of sections 326.17 through 326.23 within the year.~~

~~A certified public accountant shall be deemed in public practice if he performs professional accounting services for a fee for a person other than his employer, or if he is an employee of a person in public practice. Certificate without examination. The 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 subdivision 1, who:~~

~~(a) Is the holder of a C.P.A. certificate, issued under the laws of another state, provided the requirements for the degree in the~~

Changes or additions indicated by italics, deletions by ~~strikeout~~.

state which has granted it to the applicant are, in the opinion of the state board of accountancy, equivalent to those herein provided; or

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

Sec. 2. Minnesota Statutes 1967, Section 326.20, is amended to read:

326.20 The 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 326.19, who:

(1) Is the holder of a C.P.A. certificate, issued under the laws of another state, provided the requirements for the 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

(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. **Registration. Subdivision 1. Annual registration of certified public accountants.** Every holder of a certified public accountant certificate issued by the board, if he is engaged, or intends to be engaged, in public practice within this state at any time during a calendar year shall obtain a registration card for such year.

The board shall, in December of each year, upon application made by any holder of an unrevoked Minnesota certificate as a certified public accountant issue a registration card which shall be good until December 31 of the next succeeding year, unless the said certificate shall sooner be revoked. Interim registration cards shall be issued to individuals who have satisfied the provisions of sections 326.17 to 326.23 within the year.

Subd. 2. Annual registration of partnerships. Every partnership in which one or more certified public accountants of this state is a partner, if it is engaged, or intends to be engaged, in public practice within this state at any time during a calendar year shall register with the state board of accountancy for such year. Upon application made upon the affidavit of a general partner of such partnership who is a certified public accountant of this state in

Changes or additions indicated by italics, deletions by ~~strikeout~~.

good standing, the board shall, in December of each year, issue a registration card which shall be good until December 31 of the next succeeding year, unless the said registration shall sooner be revoked. Interim registration cards shall be issued to partnerships who have satisfied the provisions of this subdivision. The application shall confer upon the board the consent of the partnership, and of the general partner making the application, to the board's jurisdiction over the acts of the partnership and its partners or agents within the state.

Subd. 3. Unregistered practice. *It shall be unlawful for any certified public accountant or any partnership containing one or more certified public accountants to engage in public practice within this state unless such certified public accountant or partnership is duly registered as provided by this section. A partnership shall be deemed in public practice within this state if it performs professional accounting services for a fee while maintaining an office within this state. A certified public accountant shall be deemed in public practice within this state if he performs professional accounting services for a fee incidental to an office which he, or an employer engaged in public practice, maintains within this state.*

Sec. 3. Minnesota Statutes 1967, Section 326.21, is amended to read:

326.21 Holder of certificate, how styled. Any person who has received from the state board of accountancy a certificate of his qualifications to practice as a public accountant shall be known and styled a certified public accountant; and no other person who has not received such certificate and no corporation shall assume such title or the title of certified accountant, or the abbreviation C.P.A., or any other words, letters, or abbreviations tending to indicate that the person, or corporation so using the same is a certified public accountant. No partnership shall style itself as a firm of certified public accountants unless (1) all partners resident in this state are certified public accountants of this state and (2) all managers in charge of offices maintained in this state are certified public accountants of this state and (3) all partners, wherever situated, are certified public accountants of one of the states or territories or of the District of Columbia; and (4) *the partnership is duly registered under section 326.20.*

Sec. 4. Minnesota Statutes 1967, Section 326.22, is amended to read:

326.22 Fees. Subdivision 1. **Fee for examination and certificate.** The state board of accountancy shall charge for each examination and certificate provided for in sections 326.17 to 326.23 a fee to be prescribed in the rules of the board, not to exceed \$50, to

Changes or additions indicated by italics, deletions by ~~strikeout~~.

meet the expenses of such examination. This fee shall be payable by the applicant at the time of making his initial application, and no additional charge shall be made for the issuance of a certificate to any applicant.

Subd. 2. **Annual registration fee.** Each person *or partnership* to whom an annual registration card is issued shall pay an annual fee ~~(not in excess of \$10)~~ at the rate set by the board for such year, *not in excess of \$10 for individual registrants nor \$25 for partnerships.*

Subd. 3. **Expenses of administration.** From the fees collected under sections 326.17 to 326.23 the board shall pay all expenses incident to the examinations, hearings, and expense of issuing certificates, traveling expenses of the board while performing their duties. The members of the board of accountancy shall be paid all necessary expenses incurred in the performance of their duties.

Sec. 5. Minnesota Statutes 1967, Section 326.23, is amended to read:

326.23 **Revocation or suspension; reinstatement.** The state board of accountancy may revoke or suspend any certificate *or registration* issued under sections 326.17 to 326.23, 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 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, provided, further, that no certificate *or registration* issued under sections 326.17 to 326.23 shall be revoked or suspended until an opportunity for such hearing shall have been afforded. At all such hearings the attorney general, or one of his assistants designated by him, shall attend. Certificates *or registrations* issued under sections 326.17 to 326.23 shall be surrendered to the state board of accountancy on their revocation or suspension by the board.

The state board of accountancy may reinstate a revoked certificate *or registration* upon a petition for reinstatement by the former holder thereof. The board of accountancy shall appoint a time and place for the hearing on such petition and may prescribe any necessary rules and regulations relating to such reinstatement of a revoked certificate *or registration* not inconsistent with any provisions of the statutes relating to public accountancy.

Sec. 6. **Effective Date.** *Sections 1 to 6 of this act shall be-*

Changes or additions indicated by italics, deletions by ~~strikeout~~.

come effective January 1, 1970, except that the board may issue registration cards for the calendar year 1970 before December 31, 1969.

Approved June 6, 1969.

CHAPTER 1037—H. F. No. 2022

[Not Coded]

An act relating to motor vehicle parking facilities in Hennepin county; providing for financing the same by issuance of revenue bonds.

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

Section 1. Subdivision 1. **Hennepin county; parking facilities.** The county of Hennepin may use and develop any property heretofore acquired or hereafter acquired by gift, lease, purchase or condemnation proceedings, which condemnation proceedings shall be in accordance with Minnesota Statutes, Chapter 117, any real property within said county of Hennepin, or any interest therein, deemed by the board of county commissioners to be needed for the purposes of providing off street parking facilities in conjunction with any of the public buildings which are under the control of the board of county commissioners for county purposes. The term "off street parking facilities" as used in this section includes lots, lanes, garages, ramps or other structures and accessories.

Subd. 2. **Financing.** To accomplish the purposes set forth in subdivision 1 of this section, the county of Hennepin may issue bonds, the repayment of which shall be from the net revenue derived from the facilities authorized herein or from other sources of income which may be available to the county of Hennepin, however in no event, shall a general ad valorem tax levy be made for the repayment of such bonds or interest thereon.

Subd. 3. **Lease and rental charges.** The county of Hennepin may make such provision for the operation and management of the facilities provided herein as it may deem necessary, and it may lease and rent all or any off street parking facilities to persons, firms or corporations to be used for purposes of automobile parking and fix the rentals to be charged therefor, and when so leased, to regulate the rates and charges to be exacted for the services so provided. Such lease may require the lessee to make improvements to become the

Changes or additions indicated by italics, deletions by ~~strikeout~~.