

wholly or partially self-sustaining.

**Sec. 49. APPROPRIATIONS.** Subdivision 1. COMMUNITY SOCIAL SERVICE AID FORMULA. The money to pay the state aids authorized by section 6, subdivision 1, shall be paid from appropriations to the commissioner of public welfare.

Subd. 2. PLANNING GRANTS. There is appropriated from the general fund to the commissioner of public welfare for the biennium ending June 30, 1981, the sum of \$300,000 for the purposes of section 6, subdivision 11.

Subd. 3. MENTAL HEALTH GRANTS. The sum of \$2,000,000 for the biennium ending June 30, 1981, is appropriated to the commissioner of public welfare for the purposes of section 12.

**Sec. 50. REPEALER.** Minnesota Statutes 1978, Sections 245.65; 245.651; 245.691; 254A.07, Subdivision 3; 254A.08, Subdivision 3; and 254A.17 are repealed.

Approved June 5, 1979.

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#### CHAPTER 325—H.F.No.444

*An act relating to intoxicating liquor; allowing municipalities to set license fees in excess of \$100 for club on-sale licenses; allowing the cities of Spring Lake Park, Hermantown and Waseca to issue on-sale licenses to clubs in existence for less than 15 years; amending Minnesota Statutes 1978, Section 340.11, Subdivision 11.*

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

Section 1. Minnesota Statutes 1978, Section 340.11, Subdivision 11, is amended to read:

Subd. 11. **ON-SALE LICENSES, INCLUDING HOTELS, CLUBS, RESTAURANTS, AND ON-SALE EXCLUSIVE LIQUOR STORES.** "On-sale" licenses may be issued by municipalities for the sale of intoxicating liquors in hotels, clubs, restaurants and establishments for the sale of "on-sale" liquors exclusively within the number authorized by this section. Except in a city of the first class and in addition to the number of licenses authorized by this section, an "on-sale" license may be issued, if approved by the commissioner of public safety, to a bona fide club which has been in existence for 15 years or more or to a congressionally chartered veterans' organization which has been in existence for 10 years. Such a club or veterans' organization shall be incorporated in order to be eligible to apply for a license, and the license issued shall be for the sale of intoxicating liquors to members and bona fide guests only. The license fee for such an "on-sale" license issued by a municipality pursuant to this subdivision is \$100 unless the municipality sets a higher amount. Except in cities of the first, second, and third class, a license may be issued jointly to congressionally chartered veterans' organizations which otherwise qualify under this subdivision.

Changes or additions indicated by underline deletions by strikeout

Sec. 2. Notwithstanding any law to the contrary, the cities of Spring Lake Park, Hermantown and Waseca may each issue one license for the on-sale of intoxicating liquor to a bona fide club, as defined in Minnesota Statutes, Section 340.07, Subdivision 15, which has been in existence for less than 15 years but which holds a charter from a national organization which has been in existence for 15 years or more. The license shall be subject to approval by the commissioner of public safety and shall be for the sale of intoxicating liquor to members and bona fide guests only. The fee for the license shall be \$100 unless the municipality sets a higher amount. The license so authorized shall be in addition to the number authorized by Minnesota Statutes, Section 340.11, Subdivision 5a.

Sec. 3. Section 2 of this act is effective for each of the cities named in section 2 upon approval by the governing body of the respective cities and compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved June 5, 1979.

#### CHAPTER 326—H.F.No.703

*An act relating to accountancy; providing for licensing of public accountants; prohibiting certain practices; appropriating money; providing penalties; amending Minnesota Statutes 1978, Sections 326.17; 326.18; 326.19, Subdivision 2; 326.20, Subdivisions 1 and 2; and Chapter 326, by adding sections; repealing Minnesota Statutes 1978, Sections 326.17 to 326.23.*

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

Section 1. Minnesota Statutes 1978, Chapter 326, is amended by adding a section to read:

[326.165] **BOARD OF ACCOUNTANCY.** Subdivision 1. **PURPOSE.** It is the policy of this state to promote the dependability of information which is used for guidance in financial transactions or for accounting for or assessing the status or performance of commercial and noncommercial enterprises, whether public, private or governmental. The public interest requires that persons engaged in the practice of public accounting be qualified; that a public authority competent to prescribe and assess the qualifications of public accountants be established; that the expression of opinions on financial statements be reserved to persons who demonstrate their ability and fitness to observe and apply the standards of the accounting profession; and that the use of accounting titles likely to confuse the public be prohibited.

Subd. 2. **PRACTICE OF PUBLIC ACCOUNTING.** The "practice of public accounting" is: holding one's self out to the public as skilled in the knowledge, science, and practice of accounting; or, expressing opinions on financial statements, schedules, reports, or exhibits to be used for publication, for credit purposes, for use in courts or for other purposes involving use by third parties.

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