

Sec. 7. (1) No provision of this act shall be construed as exempting, abridging, repealing or amending the compliance with the provisions of the Police and Firemen's Relief Association Guidelines Act of 1969, as amended, except as provided for in this section.

(2) Notwithstanding Minnesota Statutes, Section 69.77, Subdivision 2, the governmental subdivision's minimum obligation shall not be reduced, but shall be the financial requirements of the association less member contributions and less one year's estimated receipts expected from the state of Minnesota through state collected insurance premium taxes or other state aids. The governmental subdivision shall provide in its annual budget commencing in 1971 the above minimum obligation, and shall levy taxes sufficient for the payment thereof.

(3) In addition to the above minimum obligation, the governmental subdivision shall provide in its annual budget commencing in 1971, an additional amount sufficient to amortize the deficit as determined by actuarial survey in accordance with Minnesota Statutes, Sections 69.71 to 69.76, within a period of 30 years.

(4) Prior to the approval of this act by the city council of Chisholm, the relief association shall secure from their actuary amendments to the actuarial survey required by Minnesota Statutes, Chapter 69, revising the findings of the survey to conform with the benefit changes in this act if approved by the local governing body, and shall submit to the governing body the amended survey which shall be presented at a public hearing in terms of mill rate increase prior to the approval of this act. If this act is approved by the local governing body, the amended survey shall be the basis for all computations and determinations required by Minnesota Statutes, Section 69.77.

Sec. 8. This act shall become effective only after its approval by a majority vote of the city council of Chisholm and upon compliance with Minnesota Statutes, Section 645.021.

Approved June 4, 1971.

CHAPTER 811—H.F.No.2082

An act relating to the licensing of certified public accountants; amending Minnesota Statutes 1969, Sections 326.18; 326.19; and 326.21.

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

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

Section 1. Minnesota Statutes 1969, Section 326.18, is amended to read:

326.18 CERTIFIED PUBLIC ACCOUNTANTS; LICENSING; BOARD, DUTIES, OFFICERS, EXAMINATIONS, REPORT. A majority of the board shall constitute a quorum. The board shall elect one of its number as chairman, another as vice chairman, and another as secretary and treasurer, who shall hold their respective offices for a term of one year and until their successors are elected. The affirmative vote of three members of the board shall be considered as the action of the board. The board shall enforce the standard of general education; the standard of special education in the science and art of accounting; the standard of moral character and general public experience, as prescribed in sections 326.17 to 326.23, in all examinations conducted thereunder. The board shall make rules and regulations for the conduct of applicants' examinations and the character and scope of such examinations, the method and time of filing applications for examinations and their form and contents, and all other rules and regulations proper to carry into effect the purposes of sections 326.17 to 326.23. All such examinations shall be conducted by the state board of accountancy. The time and place of holding examinations shall be advertised for not less than three consecutive days in one daily newspaper published in each of the counties where the examinations are to be held, and not less than 20 days prior to the date of each examination. The examinations shall take place as often as may be convenient in the opinion of the board, but not less than once in each year. The board may make further rules and regulations, including but not limited to rules of professional conduct, pertaining to corporations practicing public accounting which it deems consistent with or required by the public welfare.

The board shall keep records of its proceedings, an accurate list of all applications made, certificates issued, certificates registered, and certificates revoked, and shall keep proper financial records in which there shall be entered a complete statement of the cash receipts and disbursements. It shall adopt and provide itself with a seal with a band inscribed "Certified Public Accountant, State of Minnesota," with the coat of arms of Minnesota in the center, which seal shall be affixed to each certificate issued or registered under sections 326.17 to 326.23. All records of the board shall be open to the inspection of the public at the office of its secretary. It shall report biennially, on or before October 1 in each even numbered year to the governor for the two preceding fiscal years, as follows:

- (1) Its receipts and disbursements;
- (2) Names of persons to whom certificates have been issued;

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- (3) Names of all persons whose certificates have been revoked;
- (4) Recommendations, if any, for new legislation; and
- (5) Such other matters as the board may deem proper.

Sec. 2. Minnesota Statutes 1969, Section 326.19, is amended to read:

326.19 CERTIFICATION; QUALIFICATION OF ACCOUNTANT. Subdivision 1. **CERTIFICATES, TO WHOM GRANTED.** No certificate for a certified public accountant shall be granted, except as provided herein or in subdivisions 2 and 3, 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,~~ one 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 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 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 qualifying under this section shall be permitted to take such examination unless he shall have completed the above 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 .~~ This subdivision shall expire July 1, 1976.

Subd. 2. CERTIFICATES; GRANTING; EXAMINATION. The certificate, certified public accountant, shall be granted to any person:

- (a) Who has attained the age of 21 years; and
- (b) Who is of good moral character; and
- (c) Who holds:

(i) a master's degree with a major in accounting from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting

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association, or who has in the opinion of the board at least an equivalent education, providing at least one year of experience of the type specified in subdivision 4 of this section, has been completed; or

(ii) a baccalaureate degree, with a major in accounting, from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting association, or whose credits are acceptable to the University of Minnesota for admission to graduate study, or who has in the opinion of the board at least an equivalent education, providing at least two years experience of the type specified in subdivision 4 of this section, has been completed; or

(iii) a baccalaureate degree from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting association, or whose credits are acceptable to the university of Minnesota for admission to graduate study, or who has in the opinion of the board at least an equivalent education, providing at least three years experience of the type specified in subdivision 4 of this section, has been completed; or

(iv) evidence of having completed two or more years of study with passing grade average or above from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting association, or whose credits are acceptable to the university of Minnesota for admission to graduate study, or who has in the opinion of the board at least an equivalent education, providing at least five years experience of the type specified in subdivision 4 of this section, has been completed; or

(v) a diploma as a graduate of an accredited high school or who has in the opinion of the board at least an equivalent education, providing at least six years experience of the type specified in subdivision 4 of this section, has been completed, and;

(d) Who has completed successfully an examination in such subjects and at such times, as the board may prescribe in its rules. The examination shall be administered by the board only to a candidate who holds:

(i) a baccalaureate degree with a major in accounting or higher degree, as described in (c) (i) or (c) (ii) herein, or to persons having at least an equivalent education, or to candidates for such degree providing such candidate is currently registered in his final semester or quarter preceding graduation, or

(ii) a baccalaureate degree, as described in (c) (iii) herein, provided at least one years experience of the type specified in subdivision 4 of this section, has been completed, or

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(iii) evidence of having completed two or more years of study with passing grade average or above from a college or university, as described in (c) (iv) herein, provided at least three years experience of the type specified in subdivision 4 of this section, has been completed, or

(iv) a diploma as a graduate of an accredited high school, as described in (c) (v) herein, provided at least five years experience of the type specified in subdivision 4 of this section, has been completed.

Subd. 2. 3. 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~~ this section, who:

(a) Is the holder of a C.P.A. certificate, issued under the laws of another state, provided the requirements for the degree or certificate in the 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 or certificate of certified public accountant or chartered accountant, or the equivalent thereof, issued in any foreign country, provided that the requirements for such degree or certificate are equivalent to those herein provided for the degree or certificate of certified public accountant in this state.

(c) Shall in another jurisdiction have completed successfully an examination which, in the opinion of the board, is comparable to that prescribed by the board in its rules and provided that such person has satisfied the other requirements of section 326.19, subdivision 2.

Subd. 4. QUALIFYING EXPERIENCE FOR EXAMINATION AND GRANTING OF CERTIFICATE. Qualifying experience for subdivisions 2 and 3 of this section shall include public accounting experience (1) as a staff employee of a certified public accountant or public accountant, a firm of certified public accountants or public accountants, or a corporation formed for the practice of public accounting; or (2) as an examiner in the office of public examiner, 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.

Sec. 3. Minnesota Statutes 1969, 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

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certificate of his qualifications to practice as a certified 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. No corporation, other than one duly registered under the laws of this state shall style itself as certified public accountants, or use the abbreviation C.P.A. in connection with its corporate name.

Approved June 4, 1971.

CHAPTER 812—H.F.No.2098

An act relating to counties; authorizing county boards to expend county funds for the eradication of wild hemp on private property; amending Minnesota Statutes 1969, Section 375.30.

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

Section 1. Minnesota Statutes 1969, Section 375.30, is amended to read:

375.30 COUNTIES; MARIJUANA; ERADICATION ON PRIVATE PROPERTY; COUNTY BOARD MAY APPROPRIATE MONEY FOR CERTAIN PURPOSES. Subdivision 1. In addition to the powers now conferred on it by law, the county board of any county shall have power to appropriate, annually, a sum of money, not exceeding \$500, for the purpose of eradicating and removing rust-producing bushes, including barberry and mahonia and excluding Japanese barberry. The money so appropriated to be expended in such manner as the county board may, by resolution, provide.

Subd. 2. The county board of any county, by resolution, may appropriate and expend such sums of money as may be necessary to

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