

newspaper within the county, which newspaper must be a duly qualified legal newspaper, as provided by law. The county board may also refrain from publishing an itemized account of amounts paid out, to whom and for what purpose to the extent that the published proceedings of the county board contain such information, provided that all disbursements aggregating \$5,000 or more to any person are set forth in a schedule of major disbursements showing amounts paid out, to whom and for what purpose and are made a part of, and published with, the financial statement. The county board may refrain from publishing the names of persons receiving poor relief or direct relief and the amounts paid to each, but the totals of the disbursements for such purposes must be published. In addition to the publication thereof in the newspaper designated by the board as the official newspaper for publication of the financial statement, the same shall be published in one other newspaper of the county, if there be one located in a different municipality in the county than the official newspaper. The county board shall call for separate bids for each publication. ~~At its meeting in July and January each year it shall examine and count all the funds in the treasury, examine the accounts and vouchers of the auditor and treasurer, and make a written certificate of the condition of the treasury, showing the amount, kind, and character of the funds therein, and all other matters in connection therewith and file the same with the auditor.~~ Insofar as any provision of this section is inconsistent with the provisions of section 393.07, the provisions of that section shall prevail.

Sec. 2. Minnesota Statutes 1978, Section 375.26, is amended to read:

375.26 **GIFTS, ACCEPTANCE.** Any county in this state may receive by grant, gift, devise, or bequest, and take charge of, own, hold, control, invest, and administer free from taxation, in accordance with the terms of the trust or the conditions of the gift, any personal property, and any real property not to exceed 40 acres in any one county, for the use and benefit of the inhabitants of the county or as a park or recreation grounds, and in the encouragement, aid, and maintenance of the county cooperative work and education in agriculture and home economics, ~~and in aid and furtherance of the object and purpose of the farm bureau association in the county.~~ Such county may, from time to time, by resolution of the county board, appropriate from the county revenue fund such sum or sums as may by the board be deemed necessary to suitably maintain, improve, and care for the property for such use and purpose, ~~not exceeding the sum of \$3,500 in any one year.~~

Approved March 27, 1980

## CHAPTER 380—H.F.No. 1789

*An act relating to occupations and professions; providing for licensing of public accountants; amending Minnesota Statutes, 1979 Supplement, Section 326.191.*

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

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

Section 1. Minnesota Statutes, 1979 Supplement, Section 326.191, is amended to read:

326.191 **PUBLIC ACCOUNTANTS; LICENSING.** Any person: (i) who is a resident of this state or has a place of business in this state; (ii) who has attained the age of 18 years; (iii) who meets the requirements of clause (a), (b), (c), or (d) below shall so certify to the board on or before the first day of ~~January~~ July, 1980, and shall thereafter be licensed by the board as a licensed public accountant:

(a) Persons who held themselves out to the public as public accountants and who were engaged within this state for a minimum of one year as of July 1, 1979 in the practice of public accounting as their principal occupation;

(b) Persons who for at least one year immediately prior to July 1, 1979 have been employees whose principal duty has been the practice of accounting for a certified public accountant or a public accountant engaged within this state in the practice of public accounting as his principal occupation;

(c) Persons who, for a minimum of one year as of July 1, 1979, held senior level accounting or auditing positions in government which are equivalent, as determined by the board, to the practice of public accounting, and were required to successfully complete an examination in accountancy or obtain specific accounting experience or accounting education as a prerequisite for the position; or

(d) Persons serving in the armed forces of the United States of America on January 1, 1980, who for a minimum of one year immediately prior to entering the service held themselves out to the public as public accountants and were engaged within this state in the practice of public accounting as their principal occupation. In that case, the time for application for licensure shall be extended for a period of 12 months from the time the person is separated from active duty.

The board may license an applicant who does not meet the requirements of clause (a), (b), (c), or (d), but intends to practice full-time public accounting in this state, if the applicant is the holder of a license or registration as a public accountant issued by another state before July 1, 1979, which is, in the opinion of the board, equivalent to the licensure requirements for a public accountant in this state. A license under this paragraph may be issued only if the other state provides for similar recognition of public accountants of this state.

The board may, in its discretion, license applicants who do not, for reasons of individual hardship, meet the minimum experience requirement.

The board shall charge an initial licensure fee to be determined by rule, to license a public accountant.

The board shall in each case determine whether the applicant is eligible for a license. Any individual who is so licensed and who holds a permit issued under this section shall be styled and known as a "licensed public accountant."

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

Sec. 2. This act is effective the day following final enactment.

Approved March 27, 1980

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**CHAPTER 381—H.F.No. 1798**

*An act relating to courts; second judicial district; providing for the appointment of the juvenile court clerk; amending Laws 1951, Chapter 653, Section 1, as amended.*

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

Section 1. Laws 1951, Chapter 653, Section 1, as amended by Laws 1974, Chapter 322, Section 19, is amended to read:

Section 1. **CLERK OF JUVENILE COURT, SECOND JUDICIAL DISTRICT:** ~~The judge of the district court presiding over the juvenile court judicial district administrator~~ in the second judicial district shall appoint a clerk of the juvenile court for the district ~~subject to the approval of the chief judge, assistant chief judge, and the presiding juvenile court judge~~ who shall serve as ~~clerk of juvenile court unless removed for cause by the judge presiding over juvenile court~~ at the pleasure of the judges of the district, who shall ~~not be under civil service be supervised by the judicial district administrator,~~ and whose salary shall be fixed by the Ramsey county board of commissioners.

Approved March 27, 1980

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**CHAPTER 382—H.F.No. 1892**

*An act relating to courts; providing that courts may acquire electronic data processing services through supreme court contracts; amending Minnesota Statutes 1978, Chapter 480, by adding a section.*

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

Section 1. Minnesota Statutes 1978, Chapter 480, is amended by adding a section to read:

**[480.23] COMPUTER ACQUISITION BY COURTS.** In order to facilitate the effective management and coordination of the Minnesota courts system, an appropriate official of any court or of a local governmental unit in providing services to any court, if authorized by the state court administrator and with the concurrence of the contracting vendor, may acquire electronic data processing equipment or services through an existing contract originated by the supreme court. The state court administrator shall grant this authority only pursuant to the implementation of justice information systems compatible with systems partici-

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