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State of Minnesota
HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 2919

- 01/31/2022 Authored by Huot, Elkins and Youakim
- 02/24/2022 The bill was read for the first time and referred to the Committee on Commerce Finance and Policy
- 03/14/2022 By motion, recalled and re-referred to the Committee on State Government Finance and Elections
- Adoption of Report: Placed on the General Register as Amended
- Read for the Second Time
- 03/21/2022 Calendar for the Day
- Read for the Third Time
- Passed by the House and transmitted to the Senate
- 05/18/2022 Passed by the Senate and returned to the House
- 05/20/2022 Presented to Governor
- 05/22/2022 Governor Approval

1.1 A bill for an act

1.2 relating to certified public accountants; modifying reinstatement provision for

1.3 accountants; repealing procedures related to the automatic revocation of certain

1.4 public accountant certificates; amending Minnesota Statutes 2020, section 326A.09;

1.5 repealing Minnesota Statutes 2020, section 326A.04, subdivision 11.

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

1.7 Section 1. Minnesota Statutes 2020, section 326A.09, is amended to read:

1.8 **326A.09 REINSTATEMENT.**

1.9 The board may reinstate a suspended, revoked, expired, or surrendered certificate,

1.10 registration, or permit or suspended, revoked, expired, or surrendered practice privileges

1.11 upon petition of the person or firm holding or formerly holding the registration, permit, or

1.12 certificate, or practice privileges. The board may, in its sole discretion, require that the

1.13 person or firm submit to the board evidence of having obtained up to 120 hours of continuing

1.14 professional education credits that would have been required had the person or firm held a

1.15 registration, certificate, permit, or practice privileges continuously. The board may, in its

1.16 sole discretion, place any other conditions upon reinstatement of a suspended, revoked,

1.17 expired, or surrendered certificate, permit, registration, or of practice privileges that it finds

1.18 appropriate and necessary to ensure that the purposes of this chapter are met. No suspended

1.19 certificate, registration, permit, or practice privileges may be reinstated until the former

1.20 holder, or person with practice privileges has completed one-half of the suspension.

1.21 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.1 Sec. 2. **REPEALER.**

2.2 Minnesota Statutes 2020, section 326A.04, subdivision 11, is repealed.

2.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.

326A.04 CERTIFICATE ISSUANCE AND RENEWAL; COMPETENCY STANDARD.

Subd. 11. **Automatic revocation.** The certificate of a person who fails to renew a certificate for more than two years after expiration or the certificate of a person who had not reported required experience to the board by January 1, 2003, and who fails to report the required experience under Minnesota Rules shall be automatically revoked by order of the board. The orders may be issued by the board without following the procedures of chapter 14, provided the board notifies each affected person by mail at the person's last known address on file with the board at least three days prior to the issuance of any order. No notice is required if the last communication sent by the board to a licensee was returned to the board by the United States Postal Service as undeliverable and with no forwarding address. Certificates revoked by the board may be reinstated, if at all, under section 326A.09. This subdivision does not apply to certified public accountants who have notified the board, according to requirements prescribed by board rule, that they will not use the CPA designation in any manner and will not provide professional services.