

CHAPTER 1100
BOARD OF ACCOUNTANCY
LICENSING RULES

1100.3600 FEES

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Subpart 1. **Application fees other than annual license fees.** Applications shall be accompanied by fees in the following amounts:

A. Application for certified public accountant examination by first time applicants, \$115.

B. Application for certified public accountant reexamination in failed subjects, \$27 per subject but not in excess of \$115. Accounting practice is considered to be two subjects. Part 1100.1400, subpart 4 provides that applicants must apply for reexamination in all failed subjects.

[For text of subpart 1, items C to E, see M.R. 1985]

[For text of subps 2 to 4, see M.R. 1985]

Statutory Authority: *MS s 16A.128; 214.06; 326.17; 328.18; 326.22 subd 1*

History: *10 SR 1122*