1105.0200 INTERPRETATION OF RULES.

Subpart 1. **Canons of construction.** Except as otherwise specifically provided, this chapter shall be interpreted in accordance with Minnesota Statutes, chapter 645.

Subp. 2. **Other statutory authority.** Nothing contained in this chapter prohibits or limits in any way the exercise by the board of powers granted to it by Minnesota Statutes, sections 214.001 to 214.12 and 326.53, and chapter 326A.

Subp. 3. **Oral opinions.** Oral requests to board or staff members for oral opinions and interpretations of this chapter and Minnesota Statutes, chapter 326A, are discouraged. Whenever given, oral opinions are nonbinding and applicants, certificate holders, licensees, registrants, or other persons who act in reliance upon them do so at their own risk.

Subp. 4. **Exceptions.** In the application of this chapter, the board may make exceptions for reasons of individual hardship including health, military service, foreign residency, or other good cause. The applicant, licensee, firm, or registered accounting practitioner has the burden of proving such hardship.

Statutory Authority: *MS s 326.18; 326A.02*

History: *27 SR 1425; 33 SR 476*

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