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State Register

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The *State Register* is the official publication of the State of Minnesota, containing executive and commissioners' orders, proposed and adopted rules, official and revenue notices, professional-technical-consulting contracts, non-state bids and public contracts and grants.

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#33	Tuesday 16 February	Noon Wednesday 3 February	Noon Tuesday 9 February
#34	Monday 22 February	Noon Wednesday 10 February	Noon Tuesday 16 February
#35	Monday 1 March	Noon Wednesday 17 February	Noon Tuesday 23 February

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Scott R. Simmons, Acting Commissioner 651/296-4398	Mary Mikes, Director 651/297-3979	Gretchen Stark, Assistant Editor 651/296-0929
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Room 231 State Capitol, St. Paul, MN 55155

Contact: House Information Office (651) 296-2146
Room 175 State Office Building, St. Paul, MN 55155

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Commodity, Service, and Construction contracts are published in
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Individual copies and subscriptions are available through
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Minnesota Rules: Amendments and Additions

NOTICE: How to Follow State Agency Rulemaking in the State Register

The *State Register* is the official source, and only complete listing, for all state agency rulemaking in its various stages. State agencies are required to publish notice of their rulemaking action in the *State Register*. Published every Monday, the *State Register* makes it easy to follow and participate in the important rulemaking process. Approximately 80 state agencies have the authority to issue rules. Each agency is assigned specific **Minnesota Rule** chapter numbers. Every odd-numbered year the **Minnesota Rules** are published. The current 1997 set is a 13-volume bound collection of all adopted rules in effect at the time. Supplements are published to update this set of rules. Generally speaking, proposed and adopted exempt rules do not appear in this set because of their short-term nature, but are published in the *State Register*.

An agency must first solicit **Comments on Planned Rules** or **Comments on Planned Rule Amendments** from the public on the subject matter of a possible rulemaking proposal under active consideration within the agency (*Minnesota Statutes* §§ 14.101). It does this by publishing a notice in the *State Register* at least 60 days before publication of a notice to adopt or a notice of hearing, or within 60 days of the effective date of any new statutory grant of required rulemaking.

When rules are first drafted, state agencies publish them as **Proposed Rules**, along with a notice of hearing, or a notice of intent to adopt rules without a hearing in the case of noncontroversial rules. This notice asks for comment on the rules as proposed. Proposed emergency rules and withdrawn proposed rules are also published in the *State Register*. After proposed rules have gone through the comment period, and have been rewritten into their final form, they again appear in the *State Register* as **Adopted Rules**. These final adopted rules are not printed in their entirety in the *State Register*, only the changes made since their publication as Proposed Rules. To see the full rule, as adopted and in effect, a person simply needs two issues of the *State Register*, the issue the rule appeared in as proposed, and later as adopted. For a more detailed description of the rulemaking process, see the most current edition of the *Minnesota Guidebook to State Agency Services*.

The *State Register* features partial and cumulative listings of rules in this section on the following schedule: issues #1-13 inclusive; issues #14-25 inclusive; issue #26 cumulative for issues #1-26; issues #27-38 inclusive; issue #39, cumulative for issues #1-39; issues #40-51 inclusive; and issues #1-52 (or 53 in some years), cumulative for issues #1-52 (or 53). An annual subject matter index for rules was separately printed usually in August, but starting with Volume 19 now appears in the final issue of each volume. For copies or subscriptions to the *State Register*, contact Minnesota's Bookstore, 117 University Avenue, St. Paul, MN 55155 (651) 297-3000, or toll-free 1-800-657-3757.

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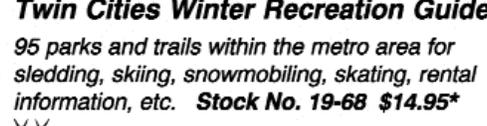
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Proposed Rules

Comments on Planned Rules or Rule Amendments

An agency must first solicit **Comments on Planned Rules** or **Comments on Planned Rule Amendments** from the public on the subject matter of a possible rulemaking proposal under active consideration within the agency (*Minnesota Statutes* §§ 14.101). It does this by publishing a notice in the *State Register* at least 60 days before publication of a notice to adopt or a notice of hearing, and within 60 days of the effective date of any new statutory grant of required rulemaking.

Rules to be Adopted After a Hearing

After receiving comments and deciding to hold a public hearing on the rule, an agency drafts its rule. It then publishes its rules with a notice of hearing. All persons wishing to make a statement must register at the hearing. Anyone who wishes to submit written comments may do so at the hearing, or within five working days of the close of the hearing. Administrative law judges may, during the hearing, extend the period for receiving comments up to 20 calendar days. For five business days after the submission period the agency and interested persons may respond to any new information submitted during the written submission period and the record then is closed. The administrative law judge prepares a report within 30 days, stating findings of fact, conclusions and recommendations. After receiving the report, the agency decides whether to adopt, withdraw or modify the proposed rule based on consideration of the comments made during the rule hearing procedure and the report of the administrative law judge. The agency must wait five days after receiving the report before taking any action.

Rules to be Adopted Without a Hearing

Pursuant to *Minnesota Statutes* § 14.22, an agency may propose to adopt, amend, suspend or repeal rules without first holding a public hearing. An agency must first solicit **Comments on Planned Rules** or **Comments on Planned Rule Amendments** from the public. The agency then publishes a notice of intent to adopt rules without a public hearing, together with the proposed rules, in the *State Register*. If, during the 30-day comment period, 25 or more persons submit to the agency a written request for a hearing of the proposed rules, the agency must proceed under the provisions of §§ 14.14-14.20, which state that if an agency decides to hold a public hearing, it must publish a notice of intent in the *State Register*.

Board of Accountancy

Proposed Permanent Rules Relating to Licensing and Other Matters

DUAL NOTICE: NOTICE OF INTENT TO ADOPT RULES WITHOUT A PUBLIC HEARING UNLESS 25 OR MORE PERSONS REQUEST A HEARING, AND NOTICE OF HEARING IF 25 OR MORE REQUESTS FOR HEARING ARE RECEIVED

Proposed Amendment to Rules Governing Licensing and Other Matters, *Minnesota Rules*, Chapter 1100.

Introduction. The Board of Accountancy intends to adopt rules without a public hearing following the procedures set forth in the Administrative Procedure Act, *Minnesota Statutes*, sections 14.22 to 14.28, and rules of the Office of Administrative Hearings, *Minnesota Rules*, parts 1400.2300 to 1400.2310. If, however, 25 or more persons submit a written request for a hearing on the rules within 30 days or by 4:30 p.m. on March 12, 1999, a public hearing will be held in the 1st Floor Hearings Room, Minnesota Department of Commerce, 133 East 7th Street, St. Paul, Minnesota 55101, starting at 9:00 a.m. on March 25, 1999. To find out whether the rules will be adopted without a hearing or if the hearing will be held, you should contact the agency contact person after March 12, 1999 and before March 25, 1999.

Agency Contact Person. Comments or questions on the rules and written requests for a public hearing on the rules must be submitted to the agency contact person. The agency contact person is: Dennis J. Poppenhagen at the Minnesota Board of Accountancy, Suite 125, 85 East 7th Place, St. Paul, MN 55101, Telephone: (651) 296-7937. TTY users may call (651) 297-5353.

Subject of Rules and Statutory Authority. Proposed rules are about licensing; defining terms; correcting and clarifying references to rules and statutes; work experience requirements; providing rules for exempt statutes; clarifying temporary license, exemption from license, use of CPA/LPA designation, change of filing date for CPE; changes to quality review requirement; and other matters. The statutory authority to adopt the rules is *Minnesota Statutes*, section 326.18. A copy of the proposed rules is published in the *State Register*. A free copy of the rules is available upon request from the Agency Contact Person listed above.

Comments. You have until 4:30 p.m. on Friday, March 12, 1999, to submit written comment in support of or in opposition to the proposed rules or any part or subpart of the rules. Your comment must be in writing and received by the agency contact person by the due date. Comment is encouraged. Your comments should identify the portion of the proposed rules addressed, the reason for the comment, and any change proposed. You are encouraged to propose any change desired. Any comments that you would like to make on the legality of the proposed rules must also be made during this comment period.

Request for a Hearing. In addition to submitting comments, you may also request that a hearing be held on the rules. Your request for a public hearing must be in writing and must be received by the agency contact person by 4:30 p.m. on March 12, 1999. Your written request for a public hearing must include your name and address. You must identify the portion of the proposed rules to which you object or state that you oppose the entire set of rules. Any request that does not comply with these requirements is not valid and cannot be counted by the agency for determining whether a public hearing must be held. You are also encouraged to state the reason for the request and any changes you want made to the proposed rules.

Withdrawal of Requests. If 25 or more persons submit a written request for a hearing, a public hearing will be held unless a sufficient number withdraw their requests in writing. If enough requests for hearing are withdrawn to reduce the number below 25, the agency must give written notice of this to all persons who requested a hearing, explain the actions the agency took to effect the withdrawal, and ask for written comments on this action. If a public hearing is required, the agency will follow the procedures in *Minnesota Statutes*, sections 14.131 to 14.20.

Alternative Format/Accommodation. Upon request, this Notice can be made available in an alternative format, such as large print, Braille, or cassette tape. To make such a request or if you need an accommodation to make this hearing accessible, please contact the agency contact person at the address or telephone number listed above.

Modifications. The proposed rules may be modified, either as a result of public comment or as a result of the rule hearing process. Modifications must be supported by data and views submitted to the agency or presented at the hearing and the adopted rules may not be substantially different than these proposed rules. If the proposed rules affect you in any way, you are encouraged to participate in the rulemaking process.

Cancellation of Hearing. The hearing scheduled for March 25, 1999, will be canceled if the agency does not receive requests from 25 or more persons that a hearing be held on the rules. If you requested a public hearing, the agency will notify you before the scheduled hearing whether or not the hearing will be held. You may also call the agency contact person at (651) 296-7937 after March 12, 1999 to find out whether the hearing will be held.

Notice of Hearing. If 25 or more persons submit written requests for a public hearing on the rules, a hearing will be held following the procedures in *Minnesota Statutes*, section 14.131 to 14.20. The hearing will be held on the date and at the time and place listed above. The hearing will continue until all interested persons have been heard. Administrative Law Judge Steve M. Mihalchick is assigned to conduct the hearing. Judge Mihalchick can be reached at the Office of Administrative Hearings, 100 Washington Square, Suite 1700, Minneapolis, Minnesota 55401-2138, telephone (612) 349-2544, and FAX (612) 349-2665.

Hearing Procedure. If a hearing is held, you and all interested or affected persons, including representatives of associations or other interested groups, will have an opportunity to participate. You may present your views either orally at the hearing or in writing at any time before the close of the hearing record. All evidence presented should relate to the proposed rules. You may also submit written material to the Administrative Law Judge to be recorded in the hearing record for five working days after the public hearing ends. This five-day comment period may be extended for a longer period not to exceed 20 calendar days if ordered by the Administrative Law Judge at the hearing. Following the comment period, there is a five-working-day response period during which the agency and any interested person may respond in writing to any new information submitted. No additional evidence may be submitted during the five-day response period. All comments and responses submitted to the Administrative Law Judge must be received at the Office of Administrative Hearings no later than 4:30 p.m. on the due date. All comments or responses received will be available for review at the Office of Administrative Hearings. This rule hearing procedure is governed by *Minnesota Rules*, parts 1400.2000 to 1400.2240, and *Minnesota Statutes*, section 14.131 to 14.20. Questions about procedure may be directed to the Administrative Law Judge.

The agency requests that any person submitting written views or data to the Administrative Law Judge prior to the hearing or during the comment or response period also submit a copy of the written views or data to the agency contact person at the address stated above.

Statement of Need and Reasonableness. A statement of need and reasonableness is now available from the agency contact person. This statement contains a summary of the justification for the proposed rules, including a description of who will be affected by the proposed rules and an estimate of the probable cost of the proposed rules. The statement may also be reviewed and copies obtained at the cost of reproduction from either the agency or the Office of Administrative Hearings.

Lobbyist Registration. *Minnesota Statutes*, chapter 10A, requires each lobbyist to register with the Campaign Finance and Public Disclosure Board. Questions regarding this requirement may be directed to the Campaign Finance and Public Disclosure Board at: First Floor South, Centennial Building, 658 Cedar Street, St. Paul, MN 55155, telephone: (651) 296-5148 or 1 (800) 657-3889.

Adoption Procedure if No Hearing. If no hearing is required, the agency may adopt the rules after the end of the comment period. The rules and supporting documents will then be submitted to the Office of Administrative Hearings for review for legality. You may ask to be notified of the date the rules are submitted to the office. If you want to be so notified, or want to receive a copy of the adopted rules, or want to register with the agency to receive notice of future rule proceedings, submit your request to the agency contact person listed above.

<p>KEY: PROPOSED RULES SECTION — <u>Underlining</u> indicates additions to existing rule language. Strike outs indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." ADOPTED RULES SECTION — <u>Underlining</u> indicates additions to proposed rule language. Strike outs indicate deletions from proposed rule language.</p>
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Proposed Rules

Adoption Procedure After a Hearing. If a hearing is held, after the close of the hearing record, the Administrative Law Judge will issue a report on the proposed rules. You may ask to be notified of the date when the Administrative Law Judge's report will become available, and can make this request at the hearing or in writing to the Administrative Law Judge. You may also ask to be notified of the date on which the agency adopts the rules and files them with the Secretary of State, and can make this request at the hearing or in writing to the agency contact person stated above.

Order. I order that the rulemaking hearing be held at the date, time, and location listed above.

Dated: 21 January 1999

Robert J. Hyde
Chair, Board of Accountancy

1100.0100 DEFINITIONS.

[For text of subps 1 to 4b, see M.R.]

Subp. 4c. **Financial statements.** "Financial statements" means ~~statements and related footnotes that purport to show a presentation of historical financial position which relates to a point in time or results of operations or cash flows which relate to a period of time, and statements which use a cash or other incomplete basis of accounting data, including accompanying notes, if any, intended to communicate an entity's economic resources and/or obligations at a point in time or the changes therein for a period of time, in accordance with generally accepted accounting principles or a comprehensive basis of accounting other than generally accepted accounting principles.~~ Balance sheets, statements of income, statements of retained earnings, statements of cash flow, and statements of changes in owners' equity are examples of financial statements. Other financial presentations are financial statements if consistent with this definition, notwithstanding their titles.

Incidental financial data ~~included in management advisory services reports~~ to support recommendations to a client, ~~and management advisory services reports,~~ or tax returns and supporting schedules do not, ~~for this purpose,~~ constitute financial statements; ~~and~~. The statement, affidavit, or signature of preparers required on tax returns neither constitutes an opinion on financial statements nor requires a disclaimer of such opinion.

Subp. 4d. **Firm.** "Firm" means a CPA or LPA partnership, CPA or LPA professional corporation, CPA or LPA professional limited liability company, CPA or LPA professional limited liability partnership, or cooperative auditing organization as specified in *Minnesota Statutes*, section ~~326.20, subdivision 2~~ 326.192, engaged in the practice of public accounting, including individual partners, shareholders, or members.

Subp. 4e. **Generally accepted accounting principles.** Generally accepted accounting principles is a technical accounting term that encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. It includes not only broad guidelines of general application, but also detailed practices and procedures. Those conventions, rules, and procedures provide a standard by which to measure financial presentations.

[For text of subps 5 to 6b, see M.R.]

Subp. 6c. **LPA PLC or LPA LLC.** "LPA PLC" or "LPA LLC" means a professional limited liability ~~corporation~~ company where at least one member is an LPA and the rest are either LPAs or CPAs.

[For text of subps 6d to 7a, see M.R.]

Subp. 7b. **Nonresident licensee.** "Nonresident licensee" means a person holding a license whose principal place of business is not located in Minnesota.

[For text of subps 8 to 10, see M.R.]

Subp. 10a. **Practice of public accounting in the state of Minnesota.** "Practice of public accounting in the state of Minnesota" means engaging in the acts described in subpart 10 for a client in Minnesota, whether or not the person engaging in the acts described in subpart 10 is physically located in Minnesota.

[For text of subps 11 and 12, see M.R.]

1100.0200 INTERPRETATION OF RULES.

[For text of subpart 1, see M.R.]

Subp. 2. **Interpretation powers of board.** Nothing contained in this chapter shall be deemed to prohibit or limit in any way the exercise by the board of powers granted to it by *Minnesota Statutes*, sections 319A.01 to 319A.22; ~~326.17~~ 326.165 to 326.229; 326.53; and 214.001 to 214.12.

Subp. 2a. **Oral requests for opinions and interpretations.** Oral requests to board or staff members for oral opinions and interpretations of parts 1100.0100 to ~~1100.8000~~ 1100.9900 and *Minnesota Statutes*, sections 326.165 to 326.229, are discouraged. Whenever given, oral opinions are nonbinding and applicants, certificate holders, licensees, or other persons who act in reliance upon them do so at their own risk.

[For text of subp 3, see M.R.]

1100.0500 SERVICE.

When required by parts 1100.0100 to ~~1100.7800~~ 1100.9900, service shall be by first class United States mail, postage prepaid and addressed to the person at the last known address, unless some other manner of service is required by law.

1100.0600 COMMUNICATIONS.

A. An applicant, certificate holder, or licensee shall respond to communications from the board, committees of the board, or the attorney general on behalf of the board within 30 days of the mailing of communications, unless an earlier response is requested within the communications. An applicant, certificate holder, or licensee shall appear before the board, committees of the board, or the attorney general on behalf of the board when requested to do so and provide copies of all pertinent records, including handwriting samples, to assist the board in its deliberations. Communications should be addressed to "Executive Secretary, Board of Accountancy."

B. Certificate holders and licensees shall annually notify the board of their correct business and home addresses and telephone and fax numbers. In addition, any address changes must be reported to the board in writing within 60 days of occurrence.

1100.0700 APPLICATION FOR CERTIFICATION.

[For text of subpart 1, see M.R.]

Subp. 2. **Form and need.** Applications shall be submitted on a form provided by the board and, in the case of a nonresident, supported by a statement that the applicant is currently, ~~has or will have~~ been within the ~~preceding~~ 90 days; ~~preceding~~ or ~~will be within the next 90 days~~; following the date of the CPA examination applied for, a resident of Minnesota, attending a school in Minnesota in which the applicant is seeking education designed to qualify the applicant to sit for the CPA examination, or working in Minnesota for the purpose of obtaining qualifying experience.

[For text of subp 3, see M.R.]

1100.0800 APPLICATION DEADLINE AND DOCUMENTATION.

Subpart 1. **Application deadline.** Deadlines for application for CPA examination or reexamination are March 1 for the May examination and September 1 for the November examination. For purposes of this subpart, applications for the examination are not filed timely unless they are received at the board office by 4:30 p.m. on the date specified or postmarked by the United States Postal Service by that date. If the deadline falls on a Saturday, Sunday, or holiday, the application shall be received in the board office by 4:30 p.m. on the first working day thereafter or postmarked by the United States Postal Service by that date.

Subp. 2. **Supporting documentation.** If the board has not received all the necessary supporting documentation by 4:30 p.m. on April 1 for the May examination, or postmarked by the United States Postal Service by that date, or by 4:30 p.m. on October 1 for the November examination, or postmarked by the United States Postal Service by that date, the file is incomplete and shall be deferred for consideration for a later examination.

1100.1000 EDUCATION REQUIREMENTS FOR CPA EXAMINATION APPLICANTS.

[For text of subpart 1, see M.R.]

Subp. 1a. **Accounting major.** An applicant with an accounting major or concentration in accounting granted by a college or university fully accredited by the North Central Association of Schools and Colleges or its equivalent regional accrediting association is considered to meet the educational requirements in *Minnesota Statutes*, section 326.19, subdivision 1, paragraph (b), clause (e)(ii) (2).

[For text of subp 2, see M.R.]

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1100.1100 QUALIFYING EXPERIENCE FOR CPA EXAMINATION AND GRANTING OF LICENSE FOR CPA.

[For text of subpart 1, see M.R.]

Subp. 2. **Measuring experience.** Experience recognized by the board shall be measured on the basis of calendar months and days worked by the applicant as an employee on the staff of an actively licensed certified public accountant; in public practice or an actively licensed licensed public accountant in public practice, or in qualifying governmental experience or self-employment. Part-time work in public accounting shall be recognized in proportion to full-time work, with a maximum of eight hours per day or 40 hours a week. The experience shall be verified by the employer. Self-employment experience shall be verified by five clients.

Subp. 4. **Qualifying governmental experience.** ~~Qualifying governmental accounting experience may have been gained through employment in one or more of the following capacities:~~

~~A. as an examiner or supervising examiner in the office of legislative auditor or state auditor of Minnesota, or in a substantially identical office of another governmental body, engaged in examining the books, records, accounts, and affairs of state or local governments or their instrumentalities;~~

~~B. as a field examiner or supervising examiner of federal or state tax agencies engaged in examining the books, records, accounts, and documents of taxpayers for the purpose of verifying financial data contained in income tax returns;~~

~~C. as an auditor or examiner with any other agency of government if the experience is at least as comprehensive and diversified as that described in items A and B as determined by the board. Persons claiming audit experience for work with governmental entities shall meet the criteria specified in part 1100.1900, subpart 6, item B.~~

The burden rests with the applicant to demonstrate to the board that other governmental experience should be recognized as qualifying. A written statement shall be filed with the board, giving a complete description of the purposes, work standards, and procedures of any position believed to be qualifying. This statement shall be provided by a responsible administrative officer of the applicable governmental unit as determined by the board.

[For text of subp 5, see M.R.]

Subp. 6. **Qualifying self-employment.** In accordance with *Minnesota Statutes*, section 326.19, subdivision 4, clause (3), the board shall grant a license to an applicant who shows to the satisfaction of the board that the applicant has:

A. experience or education in applying a variety of auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records;

B. experience or education in preparation of audit working papers covering the ~~examination~~ audit of the accounts usually found in accounting records;

C. experience or education in planning programs of audit work including the selection of procedures to be followed;

D. experience or education in preparation of written explanations and comments on the findings of an ~~examination~~ audit and on the content of accounting records; and

E. experience or education in preparation and analysis of financial statements together with explanations and notes.

1100.1300 EXAMINATIONS AND CERTIFICATION FOR CPA APPLICANTS.

[For text of subps 1 to 5, see M.R.]

Subp. 6. **Attendance.** An applicant shall be present and prepared to engage in the work promptly at the hours appointed. An applicant who is unable to be present shall notify the board as soon as reasonably possible, but no later than 4:30 p.m. on the day before the first day of the complete examination. If the applicant fails to do so, the applicant shall be excluded from all remaining sections of the current examination, forfeit the entire examination fee, and not be allowed to sit for reexamination at the next examination. The applicant may sit for subsequent examinations. An applicant who is unable to be present at the examination for which an application was approved by the board shall reapply for a later examination consistent with the examination application deadlines in part 1100.0800 and shall furnish current information on forms provided by the board. The applicant may apply the fee being held by the board to a subsequent examination within the next year or the fee shall be forfeited. First-time applicants shall take all sections of the examination. ~~An applicant shall apply for and be present at the next examination given or the applicant's fee shall be forfeited.~~

[For text of subps 7 to 10, see M.R.]

Subp. 11. **Emergency examination procedures.** When circumstances exist making it impossible for the board to conduct the examination at the time, date, or place scheduled or make it impossible for a majority of examination candidates to attend the examination at the time, date, or place scheduled, the board shall waive certain rules to avoid hardship on examination candidates affected. These rules are parts 1100.1300, subparts 4 and 6, 1100.1400, and 1100.3600, subpart 1, items A and B. The circumstances include notice to the board of the unavailability of the examination site with insufficient time to give notice to examination candidates, weather emergencies as declared by the governor, the governor's designees, or those state officials empowered to close public highways, civil disturbances, natural disasters, and other causes which affect the board's ability to fairly administer the examination.

1100.1400 CPA REEXAMINATIONS.

[For text of subpart 1, see M.R.]

Subp. 2. **Applicants who pass two sections.** An applicant who has passed two of the sections given in the written examination and received no grade less than 50 in the sections failed shall be reexamined only in the sections failed, as specified in subpart 4.

An applicant who passed two of the sections given in the examination and received one or more grades less than 50 has failed the examination and shall retake all sections of the examination, as specified in subpart 4.

[For text of subps 3 to 5, see M.R.]

1100.1700 HOLDERS OF FOREIGN CERTIFICATES AND DEGREES.

Subpart 1. **Waiver of examination.** An individual who holds a certificate or degree of CPA, chartered accountant, or the equivalent issued in a foreign country or by a recognized authority in that country shall not be eligible to have the examination waived unless the individual meets all the requirements in *Minnesota Statutes*, section 326.19, subdivision 3, ~~and part 1100.1500, subpart 1,~~ for a CPA of another state, and, in addition, demonstrates to the satisfaction of the board a fluency in the English language and a familiarity with accounting, auditing, and business practice in the United States which will enable the individual to perform with the competence and insight of a person permitted to be styled as a CPA.

[For text of subps 2 and 3, see M.R.]

1100.1750 ANNUAL REGISTRATION BY UNLICENSED CERTIFICATE HOLDERS.

Subpart 1. **Registration.** Unlicensed holders of a Minnesota certificate shall file an annual registration statement with the board containing the person's name, address, and telephone and facsimile numbers; employer name, address, and telephone number; and certification that the person is not required to be licensed by the board.

Subp. 2. **Timing of filing.** The registration shall be submitted on a form provided by the board by May 15 of each year.

Subp. 3. **Notification.** The board shall notify each certificate holder of the registration requirement. Each certificate holder shall file the registration form and pay the late processing fee as required in part 1100.3600 if the registration form is not received by May 15, or postmarked by the United States Postal Service by that date. The certificate holder shall also inform the board of any address change within 60 days of the date of occurrence.

Subp. 4. **Exceptions.** Persons electing to be exempt from licensing as permitted in part 1100.2110, subpart 3, are not required to comply with this part.

1100.1900 LICENSURE REQUIREMENT FOR CPAS AND LPAS.

Subpart 1. [See repealer.]

Subp. 2. **Timing of application for license.**

A. Except as described in item B, the application for the initial annual license and the appropriate fee shall be submitted to the board within 90 days after either of the following, whichever comes first:

(1) engaging at any time in ~~public~~ the practice of public accounting in any year, provided that the person has met the experience requirement in *Minnesota Statutes*, section 326.19, subdivision 2; or

(2) meeting the experience requirement, ~~whichever comes first in *Minnesota Statutes*, section 326.19, subdivision 2.~~

B. A person who has already met the experience requirement at the time of receiving notification of passing the uniform CPA examination has 90 days from the date of grade release to submit the application and the appropriate fee to the board.

C. Persons, other than auditors in the office of the legislative auditor or state auditor, described in *Minnesota Statutes*, section 326.19, subdivision 4, clause (2), shall, at their option, either:

(1) comply with this subpart and apply for a license within 90 days of meeting both the experience and examination requirement; or

(2) elect not to use the experience described in *Minnesota Statutes*, section 326.19, subdivision 4, clause (2), for licensure purposes. The election shall be evidenced by the failure to comply with subitem (1) and shall preclude the use, for licensing purposes, of experience obtained prior to three years from any future license application date.

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D. The initial election of item C, subitem (1), for existing certificate holders shall be made no later than six months following the effective date of this part. Persons electing to apply for a license under these transition provisions shall be assigned a CPE compliance year and shall be required to meet CPE requirements in the future.

Subp. 3. **Penalties Violations.** Failure to apply for licensure ~~the initial annual license~~ within the 90 days specified in subpart 2, items A and B, constitutes practicing without a license.

Subp. 3a. Individual license renewals. The following persons, who engage in or intend to be engaged in the practice of public accounting within Minnesota during all or part of a calendar year, shall apply for and obtain an individual active license each year:

A. each individual holder of an unrevoked Minnesota certificate who has met the experience requirement in Minnesota Statutes, section 326.19, subdivision 2; and

B. each licensed certified public accountant or licensed public accountant.

Persons who intend to place their licenses in an inactive status for the calendar year shall apply for and obtain individual inactive licenses for that year. Persons electing to be exempt from licensing pursuant to part 1100.2110, subpart 3, shall comply with that subpart.

Subp. 4. **Notification.** The board shall notify each current active or inactive licensee of the licensing requirements for the succeeding year as required in subpart 5. Each licensee shall apply for a license renewal, pay the appropriate fee as required in part 1100.3600, and inform the board of any address changes within 60 days of the date of occurrence.

Subp. 5. **Applications; fees.** ~~A~~ An initial annual license application or a license renewal shall be submitted on a form provided by the board and shall be accompanied by the appropriate fee in the form of a money order or check payable to "Minnesota Board of Accountancy."

Subp. 6. **Granting of license.** ~~A~~ An initial annual license shall be granted to any individual certificate holder who complies with items A to E and H. A license renewal shall be granted to individuals who comply with items B to H. These individuals shall:

A. ~~meets~~ meet the requirements of this chapter and *Minnesota Statutes*, section 326.19, ~~subdivision~~ subdivisions 2, 3, and 4, for licensure as a certified public accountant ~~or Minnesota Statutes, section 326.191, for licensure as a licensed public accountant;~~

B. ~~applies~~ for individuals other than auditors in the office of the legislative auditor or state auditor claiming experience under Minnesota Statutes, section 326.19, subdivision 4, clause (2):

(1) have their audit work directly relied upon by third parties outside of their agency or department; and

(2) in the case of federal government employees, have experience at the federal GS 11 range or higher; or

(3) have experience similar to that of the auditors in the offices of the legislative auditor and the office of the state auditor;

C. apply for licensure on forms provided by the board;

~~E. pays~~ D. pay the appropriate fee;

~~D. is~~ E. not be subject to proceedings brought by the board pursuant to *Minnesota Statutes*, section 214.11;

~~E. has~~ E. have reported the necessary amount of continuing professional education courses as required by part 1100.6500; ~~and~~

~~F. G.~~ G. for a licensee practicing as a sole proprietor, is be in compliance with ~~at~~ the practice monitoring rules in parts 1100.9100 to 1100.9800; and

H. meet all other requirements of this chapter and Minnesota Statutes, section 326.20.

1100.2110 TYPES OF LICENSES; EXEMPTIONS.

Subpart 1. **Active license.** Certified public accountants or licensed public accountants who have met the experience requirements for licensure and who perform professional accounting services for a fee within the this state, including auditors in the office of the legislative auditor or state auditor, or who perform audit services for government agencies which are equally as comprehensive and similar to those performed by auditors in the office of the legislative auditor or the office of the state auditor and who have complied with part 1100.1900, subpart 2, item C, subitem (1), shall maintain active licenses.

Auditors or examiners with any other agency of government shall maintain active licenses and comply with all the requirements imposed on active licensees if they:

A. used their government experience to initially obtain a license and are still directly performing, or indirectly performing through the supervision of others, work which is similar, in the opinion of the board, to the work used to initially obtain their license; or

B. perform professional accounting services within this state outside of their government position.

Subp. 2. **Inactive license.** Persons who have held active licenses in the past, are not currently performing professional accounting services for a fee within ~~the~~ this state, and are exempt from the continuing professional education requirements of parts 1100.6400 to 1100.8000 pursuant to part 1100.6700, subpart 1, shall maintain inactive licenses unless such persons elect to be exempt from licensing pursuant to subpart 3.

Auditors or examiners employed by any agency of government, other than auditors in the office of the legislative auditor or state auditor, wishing to have an inactive license shall apply to the board. The application shall demonstrate that the person does not meet the criteria in subpart 1, item A or B.

Subp. 3. **Exemption for age and disability from licensing.** ~~Licenses who are at least 60 years of age and no longer performing professional accounting services for a fee within the state, or who are permanently disabled, as defined by the United States Social Security Administration in Code of Federal Regulations, title 20, part 416.905, and no longer performing professional accounting services for a fee within this state, may request an exemption from paying the annual licensing fees and being licensed. Upon the showing of proper documentation, the board shall grant the request.~~

A. Previously licensed persons who do not engage in the practice of public accounting in any manner or who do not hold out as CPAs or LPAs in any manner are not required to obtain a license. The election of exempt status by a person takes effect on the January 1 following notification to the board. The notification must be made on an application provided by the board and continues in effect until a future license application is received by the board and a license is granted.

B. Persons described in item A shall inform the board of any address change within 90 days of the date of occurrence.

C. Persons electing to change to active status shall report continuing professional education as described in subitems (1) to (3). Persons may not elect to change to inactive status.

(1) Before issuance of an active license by the board and reentry into public practice, the formerly licensed person shall submit evidence of completion of 50 hours of continuing professional education per year of exemption, up to a maximum of 120 hours, to be taken within 12 months prior to application for active licensure in subjects specifically approved in advance by the board and meeting the requirements in parts 1100.6800 to 1100.7800.

(2) If at the time of application for exempt status the licensee had not yet reported continuing professional education for the years of the reporting cycle during which the licensee was actively licensed, the licensee shall be required to report continuing professional education on a pro rata basis for those years in addition to the hours required in subitem (1).

(3) Once relicensed as active, the licensee shall be placed on a three-year reporting cycle as required in part 1100.6500, subpart 1, based on the date the licensee was originally approved for licensure and shall thereafter report continuing professional education accordingly. Hours reported in subitem (1) may be used to satisfy the requirement in part 1100.6500, subpart 1, to the extent the hours fall within the annual reporting period.

D. For purposes of this subpart, the "practice of public accounting in any manner" means engaging in the activities described in part 1100.0100, subpart 10, whether or not a fee is received. In addition, for purposes of this subpart, "hold out" means any oral or written communication conveying the fact the person holds a CPA or LPA certificate, including, without limitation, the displaying of the CPA or LPA certificate in any location where business is conducted, the use of titles or legends on letterheads, business cards, resumes, office doors, or advertisements and listings, including published membership listings of professional organizations.

Subp. 4. **Temporary license.** ~~CPAs who are actively licensed and in good standing in other states, who are in good standing in these other states another state, and who come into engage in the practice of public accounting and/or perform professional accounting services in Minnesota for engagements that will last 15 or more than 30 days in any 12-month period, shall apply for and be granted maintain a temporary license. The temporary license expires at the end of 12 calendar months from the date it was granted.~~

Subp. 5. **Exemption for incidental practice.** ~~CPAs who are actively licensed in good standing in other states, who are in good standing in those states another state, who come into Minnesota to perform professional accounting services; and who are in Minnesota for less than 30 15 days in any 12-month period, need not apply for or maintain a temporary license.~~

Subp. 6. **Good standing.** For purposes of this part, "good standing" means a person who is actively licensed and whose license is not conditioned, limited, or in any way restricted or subject to discipline at the time of application, during temporary licensure, or during exemption.

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1100.2115 LICENSING BY RECIPROCITY AND TRANSFER OF GRADES.

[For text of subpart 1, see M.R.]

Subp. 2. **Reciprocity.** A reciprocal CPA certificate ~~or~~ and license shall not be granted unless the jurisdiction in which the applicant was originally licensed or certified grants similar privileges to holders of Minnesota certificates and the applicant conforms to all requirements which would be imposed by the jurisdiction in which the applicant was originally licensed or certified upon the holder of a Minnesota CPA certificate seeking reciprocal recognition in that jurisdiction.

Subp. 3. **Need.** Application for a reciprocal CPA certificate ~~or~~ and license ~~must~~ shall be supported by a passing score in Minnesota ethics examination and:

- A. a fee as specified in part 1100.3600, subpart 1;
- B. employment verifications;
- C. personal reference forms;
- D. a final official college or university transcript if the applicant has less than five years of public accounting experience;
- E. passing grades on an examination described in *Minnesota Statutes*, section 326.19, subdivision 3, clause ~~(e)~~ (3); and

F. a list of all the jurisdictions where the applicant has had a license or certificate and the status of that license or certificate in each of those jurisdictions.

An applicant who can demonstrate to the board five years of public accounting experience as an actively licensed CPA, LPA, or equivalent outside Minnesota, but in another United States jurisdiction, within the ten years immediately preceding the application need not provide the information required by items B and C.

Subp. 4. **Board confirmation.** Before granting a reciprocal certificate ~~or~~ and license, the board shall contact the other jurisdictions where the applicant is currently or was previously licensed or certified and ~~check to ensure that determine if~~ check to ensure that determine if the applicant is of good character, as required by *Minnesota Statutes*, section 326.19. ~~In order to qualify for a reciprocal certificate or license, the applicant must have been in good standing in the jurisdiction in which the applicant was first licensed or certified.~~

1100.2150 TIMELINESS OF INDIVIDUAL LICENSE RENEWAL.

Subpart 1. **Renewal application filing deadline.** License renewal applications are not filed timely unless received by the board office by 4:30 p.m. on December 31. If December 31 falls on a Saturday, Sunday, or holiday, the renewal application must be received in the board office by 4:30 p.m. on the first working day thereafter or postmarked by the United States Postal Service by that date.

Subp. 1a. **Late processing fee.** A licensee who applies for an active or inactive license, after the license has expired but before January 31 of the renewal year, shall pay a late processing fee in addition to an annual license fee as required in part 1100.3600, subpart 2a. For the purposes of this subpart, license renewals are not filed timely unless received by the board office by 4:30 p.m. on January 31 or postmarked by the United States Postal Service by that date. If January 31 falls on a Saturday, Sunday, or holiday, the renewal application must be received in the board office by 4:30 p.m. on the first working day thereafter or postmarked by the United States Postal Service by that date.

Subp. 2. **Reinstatement fee.** An individual who applies for an active or inactive license, after the license has expired and after January 31 of the renewal year, shall pay a reinstatement fee per year of nonrenewal in addition to the annual license fees as required in part 1100.3600, subpart ~~2a~~ 2b. For the purposes of this subpart, license renewal applications are not filed timely unless received by the board office by 4:30 p.m. on January 31 or postmarked by the United States Postal Service by that date. If January 31 falls on a Saturday, Sunday, or holiday, the renewal application must be received in the board office by 4:30 p.m. on the first working day thereafter or postmarked by the United States Postal Service by that date.

[For text of subp 3, see M.R.]

1100.2200 FAILURE TO PROPERLY RENEW AN INDIVIDUAL LICENSE.

Failure by a licensed CPA or LPA to comply with items A to D, shall be deemed an act discreditable and may be cause for suspension or revocation of the certificate. The licensee must:

- A. apply for an annual license unless the licensee elects to be exempt from licensing pursuant to part 1100.2110, subpart 3;
- B. pay the appropriate fee;
- C. comply with the continuing professional education requirements in part 1100.6500; and
- D. for a licensee practicing as a sole proprietor, comply with all practice monitoring rules in parts 1100.9100 to 1100.9800.

1100.3250 TIMELINESS OF FIRM LICENSE RENEWAL.

Subpart 1. **Renewal application filing deadline.** Firm renewal applications are not filed timely unless received by the board office by 4:30 p.m. on December 31 or postmarked by the United States Postal Service by that date. If December 31 falls on a Saturday, Sunday, or holiday, the renewal application must be received in the board office by 4:30 p.m. on the first working day thereafter or postmarked by the United States Postal Service by that date.

Subp. 1a. **Late processing fee.** A firm that applies for a license after the license has expired but before January 31 of the renewal year, shall pay a late processing fee in addition to an annual license fee as required in part 1100.3600, subpart 2a. For the purposes of this subpart, license renewal applications are not filed timely unless received by the board office by 4:30 p.m. on January 31 or postmarked by the United States Postal Service by that date. If January 31 falls on a Saturday, Sunday, or holiday, the renewal application must be received in the board office by 4:30 p.m. on the first working day thereafter or postmarked by the United States Postal Service by that date.

Subp. 2. **Reinstatement fee.** A firm that applies for a license after the license has expired and after January 31 of the renewal year, shall pay a reinstatement fee per year of nonrenewal in addition to the annual license fees as required in part 1100.3600, subpart ~~2a~~ 2b. For the purposes of this subpart, license renewal applications are not filed timely unless received by the board office by 4:30 p.m. on January 31 or postmarked by the United States Postal Service by that date. If January 31 falls on a Saturday, Sunday, or holiday, the renewal application must be received in the board office by 4:30 p.m. on the first working day thereafter or postmarked by the United States Postal Service by that date.

[For text of subp 3, see M.R.]

1100.3400 ADMITTING ADDITIONAL SHAREHOLDER.

Before admittance of a second or additional shareholder to a corporation, the proposed written agreement binding shareholders to purchase any share offered for sale by a qualified shareholder shall be submitted to the board as required by part 1100.2500, subpart 5, item E.

Upon the death of a partner or shareholder, the deceased's estate shall sell the deceased's interest in the CPA or LPA partnership, corporation, PLC, or PLLP to a qualified buyer as provided for in *Minnesota Statutes*, section 319A.12, subdivision 2.

1100.3550 NAMES.

Subpart 1. **Use of CPA and LPA designation by certificate holders ~~not holding active licenses who are not licensed or by inactive licenses.~~** An individual ~~A person~~ may use the designation "certified public accountant" or "licensed public accountant" as a credential only on business cards and resumes and may display a CPA or LPA certificate if the individual:

- A. holds a CPA or LPA certificate without holding an active CPA or LPA license, or holds an inactive CPA or LPA license;
- B. is not ~~employed or otherwise retained by or associated with a CPA or LPA sole proprietor, partnership, or corporation; PLC; LLC; LLP; or PLLP~~ engaged in the practice of public accounting as defined in part 1100.0100 or *Minnesota Statutes*, section 326.165;
- C. ~~registers annually with the board by December 31; and~~
- ~~D. files an affidavit annually with the individual's person's registration attesting to the fact that the individual has not been, is not now, and person shall not engage in the practice of public accounting without obtaining an active CPA or LPA license; and~~
- D. has not elected to be exempt from licensing pursuant to part 1100.2110, subpart 3.

Subp. 1a. **Use of CPA and LPA designation by active licensees not engaged in the practice of public accounting.** Active licensees not engaged in the practice of public accounting may use the designation at any time.

[For text of subp 2, see M.R.]

Subp. 3. **Firm names.** A licensee shall not ~~practice~~ perform professional accounting services under a firm name which includes any name other than that of ~~the licensee or licensees that own the firm~~ a licensed firm or, with respect to a sole proprietorship, the name of the licensee; indicates specialization; or is misleading as to the type of organization, the ownership of the organization, or the ability, resources, or size of the organization. The name of a sole proprietorship shall be the first name, middle initial, and last name of the individual who owns the sole proprietorship.

[For text of subp 4, see M.R.]

<p>KEY: PROPOSED RULES SECTION — <u>Underlining</u> indicates additions to existing rule language. Strike outs indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." ADOPTED RULES SECTION — <u>Underlining</u> indicates additions to proposed rule language. Strike outs indicate deletions from proposed rule language.</p>
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Subp. 5. **Other designations.** For purposes of *Minnesota Statutes*, section 326.211, subdivision 9, the term "~~other similar designations~~ designation" includes the designation "and associates" and any abbreviation.

[For text of subp 6, see M.R.]

1100.3600 FEES.

[For text of subpart 1, see M.R.]

Subp. 2. **Annual license renewal fees.** Annual license renewal fees shall be as follows:

- A. active individuals, \$45;
- B. inactive individuals, \$10;
- C. partnerships, \$35;
- D. corporations, \$35; and
- E. LLCs, LLPs, PLCs, and PLLPs, \$35; ~~and~~
- F. ~~temporary individuals, \$50.~~

[For text of subs 2a and 2b, see M.R.]

Subp. 2c. **Continuing professional education late filing fee.** A licensee who fails to file a continuing professional education report ~~on June 30 by July 15~~ of each year or who fails to report by July 15 the necessary number of hours of course work by completed through June 30 shall be assessed a late filing fee of \$50, and an additional \$25 per month until the report is properly filed.

Subp. 2d. **Certificate holder late processing fee.** The annual late processing fee shall be \$50 for those persons who do not file by the required date the registration form required by part 1100.1750.

Subp. 3. **Refunding fees.** Fees shall be refunded if an application is rejected. Once an application for examination or reexamination has been approved by the board, the fee shall not be refunded. The fee may be applied to ~~the next~~ a subsequent examination given within the next year, after which the fee shall be forfeited.

Subp. 3a. **Examination cancellation fees.** Applicants canceling sitting for an examination ~~14 to 30 days before the~~ between April 1 and April 14 for the May examination and between October 1 and October 14 for the November examination shall forfeit \$25 of their fee. Applicants canceling sitting for an examination ~~less than 14 days before the~~ after April 14 for the May examination and after October 14 for the November examination shall forfeit ~~\$50 of their entire fee.~~

[For text of subs 3b and 4, see M.R.]

1100.4000 AUTHORITY FOR RULES.

Parts 1100.4000 to ~~1100.6200~~ 1100.6100 are adopted under the authority granted by *Minnesota Statutes*, section 326.18, which delegates to the board the power and duty to make rules of professional conduct.

1100.4200 SCOPE OF CODE OF PROFESSIONAL CONDUCT.

Subpart 1. **Limitations.** Parts 1100.4000 to 1100.6100 apply to all services performed in the practice of public accounting including tax and management advisory services except:

A. where the wording of the rule indicates otherwise; and

B. that a licensee who is practicing outside the United States shall not be subject to discipline for departing from parts 1100.4000 to 1100.6100 so long as the licensee's conduct is in accord with the rules of the organized accounting profession in the country in which the licensee is practicing. However, where a licensee's name is associated with financial statements in such a manner as to imply that he or she is acting as an independent public accountant and under circumstances that would entitle the reader to assume that United States practices were followed the licensee shall comply with the requirements of parts 1100.4800 and 1100.4900.

A licensee with an active license shall observe all the rules of professional conduct. An individual with an inactive license, or a certificate holder, ~~or a retiree not engaged in the practice of public accounting~~ shall observe only parts ~~1100.0600~~, 1100.4300, 1100.4500, and 1100.4900 since all other rules of professional conduct relate only to the practice of public accounting.

1100.4300 ACTS DISCREDITABLE.

Subpart 1. **Generally.** ~~A licensee~~ Applicants, certificate holders, and licensees shall not commit ~~an act~~ acts discreditable to the profession. ~~Parts 1100.4000 to 1100.6100 do not comprise all acts that may be considered incompatible with the obligations and responsibilities imposed by professional status or discreditable or harmful even though not specifically mentioned or described in this part. Any licensee may be censured, suspended, or expelled for cause by the board, after due opportunity of a hearing upon charges, whether or not the alleged misconduct is specifically enumerated or described in this part.~~

Subp. 2. **Discrimination in employment practices.** Discrimination in employment that violates *Minnesota Statutes*, section 363.03, is ~~presumed to constitute~~ an act discreditable to the profession.

Subp. 2a. **Failure to follow standards, procedures, or other governmental requirements in governmental audits.** ~~Engagements for~~ Where audits of government grants, government units, or other recipients of government ~~money typically funds~~ require that ~~such the~~ audits ~~be in compliance~~ comply with government audit standards, guides, procedures, statutes, rules, ~~and~~ or regulations, in addition to generally accepted auditing standards. ~~If~~ a licensee who has accepted ~~such~~ an engagement and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules, ~~and~~ or regulations, in addition to generally accepted auditing standards, ~~the licensee shall is obligated to~~ follow ~~such the~~ requirements. Failure to do so is an act discreditable to the profession, unless the licensee discloses in the licensee's report the fact that ~~such the~~ requirements were not followed and ~~the reasons~~ explains why.

Subp. 3. **Negligence in preparation of financial statements or records.** A certificate holder or licensee who through negligence makes, permits, or directs another to make false and misleading entries or notes in the financial statements or records of an entity ~~shall be considered to have~~ has committed an act discreditable to the profession.

Subp. 4. **Failure to follow requirements of governmental bodies, commissions, or other regulatory agencies in performing attest or similar services.** When a licensee agrees to perform an attest or similar service for the purpose of reporting to governmental bodies, commissions, or regulatory agencies, the licensee shall follow ~~their the~~ requirements of the body, commission, or agency, in addition to the generally accepted auditing standards incorporated by reference in part 1100.4650, where applicable. Failure to substantially follow the requirements is an act discreditable to the profession, unless the licensee discloses in the licensee's report that the requirements were not followed and ~~gives the reasons~~ explains why.

Subp. 5. Continuing professional education. Failure to report continuing professional education, or falsely reporting continuing professional education required by part 1100.6500, is an act discreditable to the profession.

Subp. 6. Practice monitoring. Failure to report practice monitoring required by part 1100.9200, or seeking an exemption permitted by part 1100.9300 when one is not warranted, is an act discreditable to the profession.

Subp. 7. Failure to file. Failure to file an application, registration, renewal, or other document or form required to be filed with the board pursuant to this chapter, Minnesota Statutes, sections 326.165 to 326.229, or any other statute or rule is an act discreditable to the profession.

1100.4650 INCORPORATION BY REFERENCE.

For the purposes of parts 1100.4300, 1100.4400, 1100.4500, 1100.4700, 1100.4800, and 1100.4900, the following documents are incorporated by reference, are subject to frequent change, and are available through the state law library:

A. AICPA Professional Standards, Volumes 1 and 2, published for the American Institute of Certified Public Accountants by Commerce Clearing House, Inc. (June 1, ~~1994~~ 1998);

B. Current Text, Accounting Standards, published by the Financial Accounting Standards Board (June 1, ~~1994~~ 1998);

C. Government Auditing Standards, by the Comptroller General of the United States, published by the United States General Accounting Office (1994 Revision); and

D. Codification of Governmental Accounting and Financial Reporting Standards, Governmental Accounting Standards Board (June 30, ~~1992~~ 1998).

1100.4900 ACCOUNTING PRINCIPLES.

Subpart 1. **Prohibited statements.** A licensee shall not:

A. express an opinion or state affirmatively that the financial statements or other financial data of an entity are presented in conformity with generally accepted accounting principles; or

B. state that the licensee is not aware of any material modifications that should be made to such statements or data in order for them to be in conformity with generally accepted accounting principles if the statements contain any departure from generally accepted accounting principles as described in AICPA Professional Standards, Volume 1 and 2, Current Text, Accounting Standards, ~~as of June 1, 1994~~, or Codification of Governmental Accounting and Financial Reporting Standards, ~~as of June 30, 1992~~, incorporated by reference in part 1100.4650, item A, B, or D, which has a material effect on the statements taken as a whole. If the

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licensee can demonstrate that due to unusual circumstances the financial statements would otherwise have been misleading, the licensee's report shall describe the departure, the approximate effects, if practicable, and the reasons why compliance with the principle would result in an otherwise misleading statement.

[For text of subp 2, see M.R.]

1100.6500 CONTINUING PROFESSIONAL EDUCATION REQUIREMENT.

Subpart 1. **Basic requirement.** Except as otherwise provided in subpart 2, all persons who renew their active licenses by December 31 as described in part 1100.2150 shall complete 120 hours of continuing professional education meeting the requirements of parts 1100.6800 to 1100.7800 by the preceding June 30 according to the schedule outlined in this subpart.

A. Reporting Cycle A: All those licensees originally licensed in 1909 to 1977, and in 1980, 1983, 1986, 1989, and 1992 shall report 120 hours of CPE by June 30, 1996. Thereafter those licensees, new licensees licensed in the state's 1996 fiscal year (July 1, 1995 to June 30, 1996), and those licensees licensed every third fiscal year thereafter shall ~~report complete~~ 120 hours on each three-year anniversary of the date June 30, ~~1993 1999, and report the hours to the board by July 15, 1999.~~

B. Reporting Cycle B: All those licensees originally licensed in 1978, 1981, 1984, 1987, and 1990 shall report 120 hours of CPE by June 30, 1994. Thereafter those licensees, new licensees licensed in the period January 1, 1993 to June 30, 1993, or in the state's 1994 fiscal year (July 1, 1993 to June 30, 1994), and those licensees licensed in every third fiscal year thereafter shall ~~report complete~~ 120 hours on each three-year anniversary of the date June 30, ~~1994 1997, and report the hours to the board by July 15, 1997.~~

C. Reporting Cycle C: All those licensees originally licensed in 1979, 1982, 1985, 1988, and 1991 shall report 120 hours of CPE by June 30, 1995. Thereafter those licensees, new licensees licensed in the state's 1995 fiscal year (July 1, 1994 to June 30, 1995), and those licensees licensed in every third fiscal year thereafter shall ~~report complete~~ 120 hours on each three-year anniversary of the date June 30, ~~1995 1998, and report the hours to the board by July 15, 1998.~~

[For text of subp 2, see M.R.]

Subp. 4. **Annual minimum CPE report.** ~~Before~~ By July 15 of each year, every active licensee shall report ~~a minimum of 20 continuing professional education credits to the board,~~ on the required form, annual CPE in the amount and for the period in subpart 1. In no event shall the number of annual hours reported be less than 20.

Subp. 5. **License renewals.** Individual licenses will not be renewed until the CPE requirements in subparts 1 and 4 have been met.

1100.6700 COMPLIANCE AND EXCEPTIONS.

Subpart 1. **Standards.** Licensees shall maintain the high standards of the profession in selecting quality education programs to fulfill the continuing professional education requirement.

All licensees are required to comply with the continuing professional education requirements except:

A. those individuals licensed as inactive, such as licensees in private industry, educational institutions, or similar activities, unless those individuals in addition to their basic employment engage in the practice of public accounting; and

B. those individuals who have elected to be exempt from licensing pursuant to part 1100.2110, subpart 3.

Failure to submit the continuing professional education report on time or failure to report the necessary amount of continuing professional education will subject the licensee to the late filing fees in part 1100.3600, subpart 2c.

Subp. 2. **Nonresident licensees.** ~~Licensees who are out-of-state residents and not engaged in the practice of public accounting in this state are exempted from the continuing professional education requirements until such time as they enter or reenter this state to practice public accounting. This exception also applies to nonresident licensees who are partners of public accounting partnerships or shareholders of professional accounting corporations, or PLCs or PLLPs that are licensed by the board to do business in this state, provided such nonresident licensees do not practice public accounting in this state.~~

An individual who holds a valid and unrevoked certified public accountant or licensed public accountant certificate issued by any state or political subdivision of the United States or a comparable certificate or degree issued by any foreign country, and who receives a license to practice in this state under the appropriate provisions of the accountancy law, will be required to comply with the continuing professional education requirement on a pro rata basis when the license is next renewed and each succeeding three-year period. Nonresident active licensees shall comply with parts 1100.6400 to 1100.8000 unless the licensee demonstrates to the board that the licensee has met the CPE requirements of the licensee's state of principal place of business by signing a statement to that effect on the board's required CPE attendance record.

If the state of principal place of business does not have a CPE requirement for renewal of an active license, the nonresident licensee must comply with all CPE requirements for renewal of an active license in this state.

[For text of subp 3a, see M.R.]

Subp. 4. **Formerly active licensees reentering active public practice.** A formerly active licensee reentering public practice, who had not elected to be exempt from licensing pursuant to part 1100.2110, subpart 3, shall report continuing professional education as described in items A to C.

[For text of item A, see M.R.]

B. If at the time of application for inactive status, the licensee had not yet reported continuing professional education for the years of the reporting cycle during which the licensee was actively licensed, the licensee shall be required to report continuing professional education on a pro rata basis for those years in addition to the 50 hours required in item A.

C. Once relicensed as active, the licensee shall be placed on a three-year reporting cycle as outlined in part 1100.6500, subpart 1, based on the date the licensee was originally approved for licensure and shall report continuing professional education accordingly. Hours reported in item A can be used to satisfy the requirement in part 1100.6500, subpart 1, to the extent the hours fall within the annual reporting period.

[For text of subps 6 and 7, see M.R.]

1100.7200 CREDIT FOR PUBLICATIONS.

Credit may be allowed for published articles and books provided they contribute to the professional competence of the licensee. The amount of credit so awarded will be determined by the board. Credit for preparation of ~~such the~~ publications may be given on a self-declaration basis up to ~~25 percent of the renewal period~~ 30 hours per three-year reporting cycle requirement. In exceptional circumstances a licensee may request additional credit by submitting the articles or books to the board with an explanation of the circumstances justifying a greater credit.

1100.9150 INCORPORATION BY REFERENCE.

For purposes of part 1100.9100, Standards for Performing and Reporting on ~~Quality Peer Reviews, effective April 1, 1994~~ which is contained in AICPA Professional Standards, volume 2 (June 1, 1998), is incorporated by reference. This document is published by the American Institute of Certified Public Accountants, Inc., New York, New York 10036-8775. It is ~~not~~ subject to frequent change and is available at the state law library.

1100.9300 EXEMPTION FROM QUALITY REVIEW.

An LPU is exempt from the quality review requirement in part 1100.9200 if it annually represents to the board that it does not ~~engage in perform~~ audits, reviews, ~~or~~ compilations, ~~or examinations of prospective financial statements covered or required to be covered by Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, or Statements on Standards for Attestation Engagements-Financial Forecasts and Projections issued by the American Institute of Certified Public Accountants~~; that it does not intend to engage in such practices during the following year; and that it shall immediately notify the board in writing if it engages in such practices.

The representation shall be made in writing, under oath, and upon forms provided by the board. The representation shall be made annually at the time the LPU applies for renewal of its license.

If an LPU under exemption notifies the board that it has performed an audit, review, or compilation, it shall undergo a quality review during the first full year after its initial acceptance of an engagement, or sooner at the request of the LPU.

1100.9800 REPORT TO BOARD.

Subpart 1. **Required submittals.** By June 30 of each year, each LPU that is scheduled to report that year shall submit the following material to the board:

- A. a copy of the qualified, adverse, or unqualified report issued by the reviewer, including any letters of comment and responses;
- B. the final letter of approval from the report acceptance body; and
- C. any agreements to correct deficiencies that have been entered into between the LPU and the report acceptance body.

The board shall review this material prior to relicensing the LPU.

Failure to file the required material by June 30 of its reporting year shall be cause for discipline against the LPU's certificate and license.

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In the case of a qualified or adverse report, where the report acceptance body and the LPU have entered into an agreement to correct deficiencies, failure by the LPU to abide by that agreement shall be grounds for discipline against the LPU's certificate and license and the certificates and licenses of the managers in charge of the LPU's offices maintained in this state.

[For text of subp 2, see M.R.]

REPEALER. *Minnesota Rules*, part 1100.1900, subpart 1, is repealed.

INCORPORATIONS BY REFERENCE: Part 1100.4650, AICPA Professional Standards, Volumes 1 and 2, published for the American Institute of Certified Public Accountants by Commerce Clearing House, Inc. (June 1, 1998); Current Text, Accounting Standards, published by the Financial Accounting Standards Board (June 1, 1998); Government Auditing Standards, by the Comptroller General of the United States, published by the United States General Accounting Office (1994 Revision); Codification of Governmental Accounting and Financial Reporting Standards, Governmental Accounting Standards Board (June 30, 1998). Part 1100.9150, Standards for Performing and Reporting on Peer Reviews, which is contained in AICPA Professional Standards, volume 2 (June 1, 1998), published by the American Institute of Certified Public Accountants, Inc., New York, New York 10036-8775. Available at the state law library.

Pollution Control Agency

Second Notice for Proposed Permanent Rules Relating to Individual Sewage Treatment Systems

On November 30, 1998, the Minnesota Pollution Control Agency (agency) published a Notice of Intent to Adopt A Rule Without A Public Hearing regarding rules governing Individual Sewage Treatment Systems, *Minnesota Rules* Chapter 7080 (23 S.R. 1260). At that time, the agency planned to publish a second notice on February 8, 1999. The second notice was to contain amendments that supplemented those published on November 30. The State Revisor has approved the supplemental amendments and they are available from the agency upon request. However, the second notice was not available in time for this publication. The agency is moving ahead with the supplemental amendments and anticipates that the second notice will be published on March 1, 1999. That notice will address the deadlines for comments and hearing requests set in the November 30, 1998, notice.

If you would like to verify the publication date of the second notice or have questions about the content of the supplemental amendments, please contact the following persons.

Mark Wespetal or Lori Frekot
Minnesota Pollution Control Agency
Policy and Planning Division
Community and Area Wide Programs
520 Lafayette Road North
St. Paul, Minnesota 55155-4194
Phone: (651) 296-9322 or (651) 296-8762
1-800-657-3864 (MN Toll Free)
FAX: (651) 297-7709
Internet: mark.wespetal@pca.state.mn.us or lori.frekot@pca.state.mn.us

If you would like a copy of the supplemental draft rule amendments, please call **Linda Grant at 651-296-8326**. The supplemental amendments can also be viewed on the agency internet website at www.pca.state.mn.us/news/publicnotice/index.html under the "News/Public Notice" menu selection. **Please note that the official comment period for the supplemental amendments will not begin until the second notice of intent to adopt rules is published in the *State Register*.**

Department of Revenue

Proposed Permanent Rules Relating to Lawful Gambling Taxes; Annual Audits and Review

NOTICE OF INTENT TO ADOPT RULES WITHOUT A PUBLIC HEARING

Proposed Rule Relating to Lawful Gambling, Annual Audits and Review; *Minnesota Rules*, part 8122.0510; Proposed Amendments to Rules Governing Lawful Gambling, Annual Audits and Review, *Minnesota Rules*, parts 8122.0550 and 8122.0600.

Introduction. The Department of Revenue intends to adopt rules without a public hearing following the procedures set forth in the Administrative Procedure Act, *Minnesota Statutes*, sections 14.22 to 14.28, and rules of the Office of Administrative Hearings, *Minnesota Rules*, parts 1400.2300 to 1400.2310. You have 30 days to submit written comments on the proposed rules and may also submit a written request that a hearing be held on the rules.

Agency Contact Person. Comments or questions on the rules and written requests for a public hearing on the rules must be submitted to the agency contact person. The agency contact person is: Patrick J. Finnegan, Attorney; Minnesota Department of Revenue; Appeals, Legal Services & Criminal Investigation Division; Mail Station 2220, St. Paul, Minnesota 55146-2220; Phone # (651) 215-5940; FAX # (651) 296-8229. TTY users may call the Department of Revenue at (651) 297-2196.

Subject of Rules and Statutory Authority. The proposed rules clarify and update rules governing annual audit and financial reviews of organizations licensed to conduct lawful gambling. The statutory authority to adopt the rules is in *Minnesota Statutes*, section 270.06, clause (14), and *Minnesota Statutes*, section 297E.06, subdivision 4(b). A copy of the proposed rules is published in the *State Register* and attached to this notice as mailed.

Comments. You have until 4:30 p.m. on March 10, 1999, to submit written comment in support of or in opposition to the proposed rules and any part or subpart of the rules. Your comment must be in writing and received by the agency contact person by the due date. Comment is encouraged. Your comment should identify the portion of the proposed rules addressed and the reason for the comment. You are encouraged to propose any change desired. Any comments that you would like to make on the legality of the proposed rules must also be made during this comment period.

Request for a Hearing. In addition to submitting comments, you may also request that a hearing be held on the rules. Your request for a public hearing must be in writing and must be received by the agency contact person by 4:30 p.m. on March 10, 1999. Your written request for a public hearing must include your name and address. You must identify the portion of the proposed rules to which you object or state that you oppose the entire set of rules. Any request that does not comply with these requirements is not valid and cannot be counted by the agency for determining whether a public hearing must be held. You are also encouraged to state the reason for the request and any changes you want made to the proposed rules.

Withdrawal of Requests. If 25 or more persons submit a written request for a hearing, a public hearing will be held unless a sufficient number withdraw their requests in writing. If enough requests for hearing are withdrawn to reduce the number below 25, the agency must give written notice of this to all persons who requested a hearing, explain the actions the agency took to effect the withdrawal, and ask for written comments on this action. If a public hearing is required, the agency will follow the procedures in *Minnesota Statutes*, sections 14.131 to 14.20.

Alternative Format. Upon request, this Notice can be made available in an alternative format, such as large print, Braille, or cassette tape. To make such a request, please contact the agency contact person at the address or telephone number listed above.

Modifications. The proposed rules may be modified as a result of public comment. The modifications must be supported by comments and information submitted to the agency, and the adopted rules may not be substantially different than these proposed rules. If the proposed rules affect you in any way, you are encouraged to participate in the rulemaking process.

Statement of Need and Reasonableness. A statement of need and reasonableness is now available from the agency contact person. This statement contains a summary of the justification for the proposed rules, including a description of who will be affected by the proposed rules and an estimate of the probable cost of the proposed rules. Copies of the statement may be obtained at the cost of reproduction from the agency.

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Adoption and Review of Rules. If no hearing is required, the agency may adopt the rules after the end of the comment period. The rules and supporting documents will then be submitted to the Office of Administrative Hearings for review for legality. You may ask to be notified of the date the rules are submitted to the office. If you want to be so notified, or want to receive a copy of the adopted rules, or want to register with the agency to receive notice of future rule proceedings, submit your request to the agency contact person listed above.

Matthew G. Smith
Commissioner of Revenue

8122.0510 MORE THAN A 12-MONTH AUDIT OR REVIEW.

An organization that is terminating gambling activity or changing its year end date in accordance with *Internal Revenue Code*, section 442, may, upon specific prior approval from the Department of Revenue, have an audit or review prepared for periods longer than 12 months but no longer than 18 months. The audit or review will then be due at the end of the sixth month following the new fiscal year end or the month the organization terminated gambling activity, whichever applies. The request for an extended audit period must be submitted to the Department of Revenue in writing on or before the due date of the audit or review that would be prepared under the organization's actual fiscal year end.

Example: An organization with a fiscal year end of December 31, 1998, is terminating gambling activity April 30, 1999. The audit or review may cover the period January 1, 1998, through April 30, 1999. The request for the extended audit or review period must be submitted by June 30, 1999, the due date of a December 31 audit or review. The extended audit or review is due October 31, 1999.

8122.0550 AUDIT.

[For text of subpart 1, see M.R.]

Subp. 2. **Opinion.** An audit opinion expressed in accordance with generally accepted auditing standards regarding the fairness of the presentation of the financial statements must be properly signed and dated by the CPA or LPA firm who performed the audit. The address, telephone number, and fax number of the accounting firm must be listed. For firms with more than one office, the address of the office that prepared the financial statements should be specified.

Subp. 3. **Financial statements.** The financial statements must be comparative financial statements showing the current year and previous year's financial information, unless it is a first year engagement for the accounting firm in which case the preparation of comparative statements is optional. The statements must be presented in a format prescribed by and acceptable to the commissioner of revenue. The financial statements required are as follows:

A. The statement of assets, liabilities, and fund balance must include all assets, liabilities, and the fund balance of the gambling operations as follows, if applicable:

[For text of subitems (1) to (7), see M.R.]

- (8) amount of unsold ticket refund receivable from form G-7430, when filed and recorded on Schedule F;
- (9) other assets specifically identified;
- ~~(9)~~ (10) accrued Minnesota ~~ten~~ 9.5 percent gambling tax;
- ~~(10)~~ (11) accrued combined receipts taxes;
- ~~(11)~~ (12) unpaid cost of games, plus sales tax;
- ~~(12)~~ (13) loans from all sources;
- ~~(13)~~ (14) other liabilities specifically identified; and
- ~~(14)~~ (15) fund balance (profit carryover).

B. The statement of revenue and expense must include revenues and expenses from the gambling operations and include, at a minimum:

[For text of subitems (1) to (5), see M.R.]

(6) lawful purpose expenditures detailed by ~~ten percent~~ tax imposed under *Minnesota Statutes*, section 297E.02, subdivision 1, combined receipts tax, unrelated business income tax, federal form 730 and form 11C tax, federal and state income taxes, real estate taxes, restricted use donations from tax savings, and donations; ~~and~~

(7) amount of unsold ticket refund from form G-7430 when filed and recorded on Schedule C/D; (this is a negative expense); and

- ~~(7)~~ (8) board-approved expenditures.

[For text of item C, see M.R.]

D. The annual audit must include notes to the financial statements. The notes to the financial statements must include, at a minimum:

[For text of subitems (1) to (9), see M.R.]

(10) games tested and results: of the games tested, state ~~if the games tested included games with unsold tickets, if games were tested from all active sites and the types of games tested, such as pull-tabs and tipboards; and:~~

(a) if the games tested included games with unsold tickets;

(b) if games were tested from all active sites;

(c) the types of games tested, such as pull tabs and tipboards; and

(d) the manufacturer ID, part number, and serial number of any games that could not be located; and

[For text of subitem (11), see M.R.]

Subp. 4. **Supplemental schedules; reconciliations; physical inventory.** The annual audit must include the following supplemental schedules:

A. An allowable expense comparison schedule that compares the actual allowable expense amount to the statutory limit set for allowable expenses. The schedule must include, at a minimum:

[For text of subitem (1), see M.R.]

(2) total allowable expense limit. Determined by multiplying the gross profit for the year by ~~50~~ 55 percent. If bingo was conducted during the year, list the gross profit from bingo and multiply by ~~four~~ 3.825 percent. The two amounts added together determine the total allowable expense limit;

(3) allowable expenses expended, detailed by type of expenditure as listed on the G-1 Monthly Lawful Gambling Activity Summary and Tax Return, which is the total amount of actual allowable expenses from the revenue and expense statement; and

[For text of subitem (4), see M.R.]

B. The annual audit must include a reconciliation of the gambling operations bank accounts to the reported profit carryover. The reconciliation must include, at a minimum:

(1) a comparison of the audited fund balance (profit carryover) made to ~~the~~ a confirmed Department of ~~Revenue's~~ Revenue fund balance (profit carryover) as of the fiscal year end;

[For text of subitems (2) and (3), see M.R.]

[For text of item C, see M.R.]

D. A physical inventory observation and cash count of all sites and locations must be taken as part of the audit engagement performed by the accountant, regardless of when the engagement was scheduled. The physical inventory must be taken within 30 days of the balance sheet date or engagement date, whichever is later. A list of the games in inventory by manufacturer ID, part number, and serial number must be submitted by the accountant to the Department of Revenue within 30 days of the date the physical inventory was taken.

Subp. 5. **Sampling and testing; closed games.** Closed games and occasions must be tested independently by the CPA or LPA based upon criteria set by the CPA or LPA within professional standards. The sampling and testing of tipboard, pull-tab, paddleticket, bingo, and raffle closed games must meet the following requirements:

[For text of item A, see M.R.]

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **ADOPTED RULES SECTION** — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

Proposed Rules

B. Closed tipboard and pull-tab games selected in the sample will be tested for the following minimum criteria, and any differences or deficiencies must be noted in the results of the games tested:

[For text of subitems (1) to (4), see M.R.]

(5) each prize receipt form was:

(a) properly completed for prizes awarded of \$50 or more and for last sale prizes of \$20 or more; and

(b) the dates on the prize receipts fall within the date the game is put into play and the date the game is removed from play, as listed on the Schedule B-2 for that game;

[For text of subitems (6) and (7), see M.R.]

(8) the serial number on the flare must be compared to the serial number on the tickets.

[For text of item C, see M.R.]

Subp. 6. **Report on internal control structure and other matters.**

A. A report about internal control structure reportable conditions observed, or evidenced by testing, during the course of an audit, that could affect the organization's ability to record, process, summarize, and report financial data must be submitted. The report shall elevate a condition to that of a material weakness when the magnitude of the condition is considered material in relation to the financial statements being audited. This report must follow and the department adopts and incorporates by reference the most recent edition of the internal audit standards as provided by audit section 325.11 of the American Institute of Public Accountants - "The Standards of Field Work - Communication of Internal Control Structure Related Matters Noted in an Audit," published June 1, 1994. This incorporation is not subject to frequent change and is available to the public through the Minitex interlibrary loan system. If no reportable conditions or material weaknesses are detected, a report must be submitted stating that no material weaknesses were detected. This report is required under subpart 1.

A list of the types of gambling audit reportable condition or material weakness to include in this report follows in subitems (1) to (12). This list is illustrative, and not all-inclusive:

(1) absence of appropriate segregation of duties including a detailed explanation;

[For text of subitems (2) to (12), see M.R.]

[For text of item B, see M.R.]

Subp. 7. **Organization's response to report on internal control structure.** The licensed organization shall file with the Department of Revenue a response to the reportable conditions item by item, including any remedial action taken or proposed by the organization. This response may be submitted with the annual audit or review or be filed separately within 60 days after the due date of the annual audit or review. The response must include the following items:

A. Any profit carryover variance as shown on the reconciliation of profit carryover supplemental schedule must be identified. All identified variances which require amendments to tax returns must be amended and submitted to the Department of Revenue along with supporting documentation. The auditor is encouraged to prepare or assist in preparing an amended return or returns for the organization. The response must indicate if such amendments have been submitted to the Department of Revenue.

Variances which require adjustments instead of amendments should be adjusted by sending a letter to the Department of Revenue requesting an adjustment along with supporting documentation. It is not appropriate to request an approved adjustment every year. If the variance is identified, an amended tax return or returns must be filed.

Unidentified variances must be investigated by the organization and identified. If after investigation an organization is unable to resolve the variance, it should contact the Department of Revenue. The Department of Revenue can then assist the organization in resolving the variance. Final resolution will be based upon an organization's individual situation and can include: amended tax returns, an approved adjustment, required reimbursement from nongambling sources, or a combination of all three.

[For text of items B and C, see M.R.]

Subp. 8. **Other.** The front page of the annual audit report must contain the following items:

A. the organization's legal name and licensed name, if different;

B. the organization's license number ~~on the front of the audit report; and~~

~~B. C.~~ the Minnesota ID number ~~on the front of the audit report; and~~

D. the federal ID number.

8122.0600 REVIEW.

[For text of subpart 1, see M.R.]

Subp. 2. **Limited assurance.** An expression of limited assurance regarding the financial statements must be submitted and must be properly signed and dated by the CPA or LPA firm who performed the review. The expression of limited assurance must also include the address, telephone number, and fax number of the accounting firm that performed the review. For firms with more than one office, the address of the office that prepared the financial statements should be specified.

Subp. 3. **Financial statements.** The financial statements must be comparative financial statements showing the current year and previous year's financial statements, unless it is a first year engagement for the accounting firm in which case the preparation of comparative statements is optional. The financial statements required are as follows:

A. The statement of assets, liabilities, and fund balance, regulatory basis, must include all assets, liabilities, and the fund balance of the gambling operations as follows, if applicable:

[For text of subitems (1) to (7), see M.R.]

(8) amount of unsold ticket refund receivable from form G-7430 when filed and recorded on Schedule F;

(9) other assets;

~~(9)~~ (10) accrued Minnesota ~~ten~~ 9.5 percent gambling tax;

~~(10)~~ (11) accrued combined receipts taxes;

~~(11)~~ (12) unpaid cost of games plus sales tax;

~~(12)~~ (13) loans from all sources other than gambling;

~~(13)~~ (14) other liabilities; and

~~(14)~~ (15) fund balance (profit carryover).

B. The statement of revenue and expense must include revenues and expenses from the gambling operations and include, at a minimum:

[For text of subitems (1) to (5), see M.R.]

(6) lawful purpose expenditures detailed by ~~ten percent~~ tax imposed under Minnesota Statutes, section 297E.02, subdivision 1, combined receipts tax, unrelated business income tax, federal form 730, Monthly Federal Wagering Tax, and form 11C, Federal Wagering Tax Stamp, federal and state income taxes, real estate taxes, restricted use donations from tax savings, and donations; ~~and~~

(7) amount of unsold ticket refund from form G-7430, when filed and recorded on Schedule C/D; (this is a negative expense); and

~~(7)~~ (8) board-approved expenditures.

[For text of items C and D, see M.R.]

Subp. 4. **Supplemental schedules.** The annual review must include the following supplemental schedules:

A. The allowable expense comparison schedule comparing the actual allowable expense amount to the statutory limit set for allowable expenses. The schedule must include, at a minimum:

[For text of subitem (1), see M.R.]

(2) total allowable expense limit, determined by multiplying the gross profit for the year by ~~50~~ 55 percent. If bingo was conducted during the year, list the gross profit from bingo and multiply by ~~four~~ 3.825 percent. The two amounts added together determine the total allowable expense limit;

(3) allowable expenses expended, detailed by type of expenditure as listed on the G-1 Monthly Lawful Gambling Activity Summary and Tax Return, which is the total amount of actual allowable expenses from the revenue and expense statement; and

[For text of subitem (4), see M.R.]

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **ADOPTED RULES SECTION** — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

Proposed Rules

B. The annual review must include a reconciliation of the gambling operations bank accounts to the reported profit carryover. The reconciliation must include, at a minimum:

(1) a comparison of the audited fund balance (profit carryover) made to ~~the~~ a confirmed Department of ~~Revenue's~~ Revenue fund balance (profit carryover) as of the fiscal year end;

[For text of subitems (2) and (3), see M.R.]

C. The list of games in ending inventory, identified by manufacturer ID, part number, and serial number, must include all pull-tab, tipboard, and paddlewheel games in play and unused as of the last day of the fiscal year reviewed. A physical inventory observation and cash count of all sites and locations must be taken as part of the review engagement, and must be performed by the accountant, regardless of when the engagement was scheduled.

Subp. 5. **Other.** The front page of the annual review report must contain the following items:

- A. the organization's legal name and licensed name, if different;
- B. the organization's license number on the front of the review report; and
- ~~B.~~ C. the Minnesota ID number on the front of the review report; and
- D. the federal ID number.

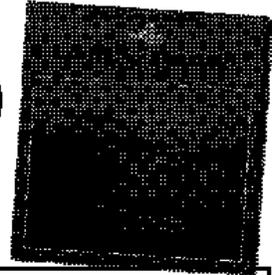
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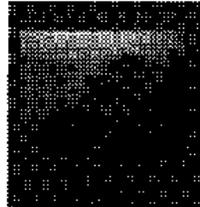
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Official Notices

Pursuant to *Minnesota Statutes* §§ 14.101, an agency must first solicit comments from the public on the subject matter of a possible rule-making proposal under active consideration within the agency by publishing a notice in the *State Register* at least 60 days before publication of a notice to adopt or a notice of hearing, and within 60 days of the effective date of any new statutory grant of required rulemaking.

The *State Register* also publishes other official notices of state agencies and non-state agencies, including notices of meetings and matters of public interest.

Department of Agriculture

Agronomy and Plant Protection Division

Notice of Special Local Need Registration for Apron Maxx, Apron Maxx RTA and Maxim-MZ

On January 27, 1999, the Minnesota Department of Agriculture issued Special Local Need (SLN) registrations for Apron Maxx and Apron Maxx RTA for use as seed treatments on soybeans, and for Maxim-MZ for use as a seed treatment on potatoes grown for seed. Apron Maxx, Apron Maxx RTA, and Maxim-MZ are all manufactured by Novartis Crop Protection, Inc., Greensboro, NC 27419.

A federal or state agency, a local unit of government, or any person or groups of persons filing with the commissioner a petition that contains the signatures and addresses of 500 or more individuals of legal voting age, shall have 30 days from publication of notice in the *State Register* to file written objections with the commissioner regarding the issuance of the special local need registration.

Objections may be submitted to: John C. Sierk, Minnesota Department of Agriculture, Agronomy and Plant Protection Division, 90 West Plato Boulevard, St. Paul, MN 55107. Comment deadline is March 10, 1999.

Minnesota Auto Theft Prevention Program

Notice of Meeting of the Board of Directors

The Minnesota Auto Theft Prevention Program, will be holding its Board of Directors meeting on the following date: February 11, 1999. Meetings will begin at 9:00 a.m. and will be held at the Minnesota Auto Theft Prevention Program (MATPP) office located at 1110 Centre Pointe Curve, Suite 405, Mendota Heights, MN. (Hwy 110 and Lexington Ave., west of Hwy 35W (South) on the south side of the GNB Technologies Bldg.). Meetings are open to the public. For more information you may contact the MATPP office at (651) 405-6155.

Health Technology Advisory Committee

Notice of: 1) Availability of Preliminary "Automatic External Defibrillator (AED)" Evaluation Report; and 2) Solicitation of Written Comments

The Health Technology Advisory Committee (HTAC) is charged under *Minnesota Statutes* 62J.152 with conducting evaluations of specific technologies and their specific use and application. For the purposes of evaluation, the definition of technologies in statute includes "... drugs, devices, procedures, or processes applied to human health care" As part of the evaluation process, HTAC is required to submit a report to the Legislative Oversight Commission on Health Care Access and to solicit written comments on the report. Before completing its final comments and recommendations on the HTAC technology evaluation report, HTAC solicits public comment on the report.

The Health Technology Advisory Committee (HTAC) has recently completed the preliminary evaluation report, "Automatic External Defibrillator (AED)".

Brief Summary of the Preliminary HTAC Report: Automatic External Defibrillator (AED)

Automatic external defibrillator(s) (AED) is a known, effective, and safe technology which has the potential to improve survival in persons with ventricular fibrillation (VF). The trend for AED placement is toward broad public and private settings. However, an evaluation of AEDs' usefulness, placement, and cost effectiveness should be done to determine if widespread use is appropriate. Additional issues concern implementation, control, and data collection for AED. The purpose of this report is to assist those who are considering purchasing and installing AED in their setting, or making them a component part of their first response team.

Official Notices

Individuals or organizations requesting information or a copy of the report should contact HTAC. Written comments regarding the report are due within 30 days from the publication of this notice. Any written material received by HTAC shall be subject to the requirements of the Minnesota Data Practices Act (*Minnesota Statutes*, Section 13) and should be forwarded to:

Nancy Cusick
Health Technology Advisory Committee
121 East 7th Place, Suite 450
P.O. Box 64975
St. Paul, MN 55164-0975
Phone: (651) 282-6374
FAX: (651) 282-5628
<http://www.health.state.mn.us/htac/index.htm>

Department of Human Services

Family and Children's Services Division

Notice of Availability of Child Welfare Services Plan

Copies of Minnesota's statewide plan for child welfare services are available for public review. The *Laws of Minnesota*, chapter 406, article 3, section 1 requires the Minnesota Department of Human Services to submit to the legislature by January 15, 1999, a statewide plan for child welfare services. The plan contains targets for improved outcomes for the safety, permanency, and well-being of children and families and reform of the service delivery system. To obtain copies, contact Janice Hendrickson, Family and Children's Services Division, at (651) 296-2217.

Department of Human Services

Drug Utilization Review Program

Candidates Sought to Fill Volunteer Position of Consumer Representation

The Minnesota Drug Utilization Review (DUR) Board, an advisory body to the Minnesota Department of Human Services Drug Utilization Review Program, is seeking a candidate to fill the volunteer position of consumer representative. The person seeking this position will have an interest in monitoring quality of health care relating to the prescribing, dispensing and use of pharmaceutical products to recipients of Medicaid and General Assistance Medical Care. The term of appointment is for three years and the person appointed may serve for two terms. Appointments are made by the Commissioner of the Minnesota Department of Human Services. Information about this position may be obtained by calling Cody Wiberg, Pharm.D., R.Ph. at (651) 297-5297. Applicants may send a letter of interest and qualification to: Cody Wiberg, Pharm.D., R.Ph., Minnesota Department of Human Services, 444 Lafayette Road, St. Paul, MN 55155.

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Department of Labor and Industry

Labor Standards Unit

Notice of Addition of Highway/Heavy Prevailing Wage Rates and Correction of Commercial Prevailing Wage Rates

An additional rate has been added to the Highway/Heavy Prevailing Wage Rates certified 11/16/98, **Group 3, Region 8.**

An additional rate has been added to the Commercial Prevailing Wage Rates certified 10/26/98, for **Glaziers in Cottonwood County.**

A correction has been made to the Commercial Prevailing Wage Rates certified 10/26/98, for **Sheet Metal Workers in Mille Lacs County.**

Copies of the corrected certifications may be obtained by writing the Minnesota Department of Labor and Industry, Prevailing Wage Section, 443 Lafayette Road, St. Paul, Minnesota 55155-4306, or by calling (651) 296-6452. Charges for the cost of copying and mailing are \$1.00 for the first page and \$.65 for each additional page. Make check or money order payable to the State of Minnesota.

Gretchen Maglich
Commissioner

Pollution Control Agency

Metropolitan District/Major Facilities

Public Notice for a Draft Individual Solid Waste Permit (SW-510) to Land Apply Coal Ash from Northern States Power Company Sherburne County Generating Station

The Minnesota Pollution Control Agency (MPCA) proposes to issue an individual permit covering land application of coal ash produced at the Northern States Power (NSP) Sherburne County Unit 3 (Sherco 3) Power Generating Station as an agricultural soil amendment. The NSP Sherco Generating Station is located in Section 35, T34N, R29W, Becker Township, Sherburne County, Minnesota, approximately one (1) mile west of the City of Becker, Minnesota. The address of the NSP Sherco Generating Plant is 13999 Industrial Boulevard, Becker, Minnesota 55308.

The individual permit has a duration of five years. The Sherco 3 ash by-product is proposed to be sold as a source of boron, sulfur, trace nutrients, and as a liming agent for agricultural fields. Application rates would be based on agronomic need, and maximum limits for trace metals are specified in the permit.

The permit would authorize the utilization of up to 200,000 tons per year of flue gas desulfurization materials which consists of approximately one third (1/3) scrubber products and two thirds (2/3) fly ash. The permit would allow for blending the Sherco 3 ash with aglime, and conditioning the blended Sherco 3 ash and aglime with water to a moisture content of approximately eight (8) to twelve (12) percent.

Distributors to be contracted by NSP are Camas Minnesota, Inc. and Mathy Construction Company. The Sherco 3 ash would be loaded by NSP at the Sherco Generating Station and would be hauled to Distributor locations by an independent trucking firm. The Sherco 3 ash would be blended and stored at Distributor locations in a manner that protects it from spillage, wind, leaching into the ground water, and stormwater run-off and run-on. Sherco 3 ash by-product would then be hauled to retailer locations, and/or to individual agricultural fields.

NSP is required by the draft permit to notify cities and townships with potential land application sites prior to land application of Sherco 3 ash by-product. The Commissioner's determination that the individual permit should be issued is tentative. Interested persons are invited to submit written comments on the proposed permit action. The public comment period commences February 5, 1999, and terminates March 5, 1999. Comments should be submitted to in writing to: Neal Wilson, North District, Minnesota Pollution Control Agency, 520 Lafayette Road, St. Paul, MN 55155-4194. Any comments received during the comment period will be considered in the final determination for the individual permit.

If you would like to receive a copy of the individual permit, fact sheet or public notice, please contact Stacy Casey at (651) 296-7769.

State Grants & Loans

In addition to requests by state agencies for technical/professional services (published in the State Contracts section), the *State Register* also publishes notices about grants and loans available through any agency or branch of state government. Although some grant and loan programs specifically require printing in a statewide publication such as the *State Register*, there is no requirement for publication in the *State Register* itself.

Agencies are encouraged to publish grant and loan notices, and to provide financial estimates as well as sufficient time for interested parties to respond.

Department of Health

Notice of Availability of Funds to Provide Free and Low Cost Colposcopy to Low Income, Under- and Un-insured Women in Minnesota

The Cancer Control Section of the Minnesota Department of Health is issuing a Request for Proposals (RFP) to provide diagnostic colposcopy services to low income, under-insured and un-insured Minnesota women.

Up to \$150,000 is available to fund 5-8 qualified medical providers and/or organizations to provide complete diagnostic evaluation for women with abnormal screening Pap smears, and assist them in obtaining treatment, if needed. The funding period is from May 1, 1999 to June 30, 2000. Grants range in size from \$10,000 to \$50,000 each.

For a copy of the RFP, please contact:

Jane Korn, MD, MPH
Cancer Control Section
Minnesota Department of Health
717 Delaware Street SE
PO Box 9441
Minneapolis, MN 55440-9441
(612) 676-5556
jane.korn@health.state.mn.us

Letters of intent are due March 1, 1999

Proposals are due by 4:00 p.m., Wednesday, March 31, 1999.

Minnesota Job Skills Partnership

Grant Proposals Sought from Educational and Training Institutions for Training Programs Designed for Specific Businesses

The Minnesota Job Skills Partnership (MJSP) Board solicits grant proposals from educational and training institutions for training programs designed for specific businesses. This is to announce the deadlines for grant submission.

The deadline for submission of proposals for both the MJSP Partnership program and the Pathways welfare-to-work program is 4:00 P.M. on March 1, 1999. Upon staff approval of technical requirements, 16 final copies must be submitted no later than 4:00 P.M. on March 15, 1999 for consideration at the next scheduled MJSP Board meeting on April 12, 1999. No proposals will be accepted after March 1, 1999.

A meeting of the MJSP Board is scheduled for Monday, April 12, 1999 at 8:30 A.M. in the Executive Boardroom, Third Floor, World Trade Tower, 30 East Seventh Street, Downtown St. Paul, to hear completed proposals accepted by March 15, 1999.

Please contact the Partnership office at (612) 296-0388 for details.

Professional, Technical & Consulting Contracts

Department of Administration procedures require that notice of any consultant services contract or professional and technical services contract which has an estimated cost of over \$10,000 be printed in the *State Register*. These procedures also require that the following information be included in the notice: name of contact person, agency name and address, description of project and tasks, cost estimate, and final submission date of completed contract proposal. Certain quasi-state agencies are exempted from some of the provisions of this statute.

In accordance with *Minnesota Rules* Part 1230.1910, certified Targeted Group Businesses and individuals submitting proposals as prime contractors shall receive the equivalent of a 6% preference in the evaluation of their proposal. For information regarding certification, call the Materials Management Helpline (651) 296-2600 or [TTY (651) 297-5353 and ask for 296-2600].

Department of Administration

Division of State Building Construction

Request for Proposal for Electrical Engineering/Lighting Designer for State Capitol Complex Exterior Pedestrian Lighting Project (DSBC Project No. 02087CPL)

To: Minnesota Registered Design Professionals

The Department of Administration Division of State Building Construction (DSBC) is requesting proposals for an Electrical Engineering/Lighting Designer registered in the State of Minnesota (Consultant) to coordinate the planning, design, construction documents, bidding, and construction administration for the design and construction of new Security Lighting at the Minnesota State Capitol Complex both north and south of the Capitol Mall, St. Paul, Minnesota.

A. Project Description

The project consists of inventory analysis, review of design to correspond with the spirit of the Cass Gilbert Master Plan, creation of bid documents and construction administration for pedestrian lighting. DSBC has estimated that this analysis, design and construction administration work will require approximately 1,000 hours, and cost of this contract including reimbursable expenses should be \$50,000 to \$70,000. Construction cost to be approx. \$560,000. Anticipated total project cost is \$734,000. Information on the Cass Gilbert Master Plan will be available at the informational meeting on February 22, 1999 (see section G).

B. Goal

The goal of the contract is design lighting and create contract documents for bidding, construction administration during construction, review warranty and to facilitate communication and decision making between DSBC, Department of Administration Plant Management Division (Plant Management), Capitol Complex Architectural Area Planning Board (CAAP Board), and other interested parties so that they may participate in informed discussion and decision making about project issues. Project shall be designed in spring 1999 with construction drawings and specifications created for bidding in summer 1999 with possible construction in fall/winter 1999.

C. Sample tasks

The Consultant will:

1. Follow the current edition of the DSBC Consultant Owner Designer Procedures Manual in development of all phases of the project (schematic design, design development, construction document, bidding, and construction administration). A copy will be available at the February 22, 1999 information meeting (see Section G) or by appointment at the DSBC office by calling (651) 296-4640.
2. Be directly responsible to DSBC Project Manager and work closely with DSBC and Plant Management, DSBC, CAAP Board and other State personnel.
3. Submit a written work plan on task organization for approval by DSBC Project Manager.
4. Be versed in all aspects of lighting at this historic complex and have knowledge and ability to implement appropriate blend of Cass Gilberts's intent with current technology, energy efficiency and security concerns.
5. Prepare Schematic Design, Design Development, Contract Documents, design budgets, and schedules, and provide contract administration.
6. Review with DSBC Project Manager on adherence to program requirements, constructability, and completeness of documents prior to approval to proceed to the next phases of work. Prepare oral and written reports as required to inform project team.
7. Participate in coordination of activities of construction, prepare Supplemental Agreement(s) for construction as needed, site review and analysis, and review requests for payments and recommend approval to the DSBC Project Manager.
8. Coordinate inventory of existing lighting and prepare requirements for new lighting.
9. Prepare a status report for project team on a monthly or bi-weekly basis as needed.

Responders are encouraged to propose additional tasks or activities if they will substantially improve the results of the project.

Professional, Technical & Consulting Contracts

D. Contract Requirements

1. The Consultant is required to be an Architect or Engineer licensed in the State of Minnesota. Consultant shall not provide any other services or materials not specified in this contract (i.e. construction or selling of materials).
2. The Consultant contract includes participation in the project through completion of the Contract Document Phase.
3. Drawing format shall meet State of Minnesota, Department of Administration, DSBC Computer Aided Drafting (CAD) Guidelines, current edition. The CAD Guidelines specify the file and layer naming conventions, as well as the electronic "record drawing" submittal requirements of AutoCad Release 14. A copy will be available at the February 22, 1999 information meeting (see section G) or by appointment at the DSBC office by calling (651) 296-4640.
4. Reimbursable expenses, such as subconsultant fees and production of drawings, are at cost.
5. There will be no reimbursement for travel. However, if approved by the DSBC Project Manager, reimbursement for travel and subsistence expenses actually incurred in performance of a contract is limited to the current "Commissioner's Plan" promulgated by the Commissioner of Employee Relations. A copy of the current "Commissioner's Plan will be available at the February 22, 1999 information meeting (see section G) or by appointment at the DSBC office by calling (651) 296-4640. Travel outside of Minnesota requires prior written approval of the DSBC Project Manager and the Commissioner of Administration.
6. No more than 95 percent of the full amount due under a contract may be paid until the final product(s) of the contract has been reviewed by DSBC Project Manager and determined that the Consultant has satisfactorily fulfilled all the terms of the contract.
7. The work will begin immediately after all required signatures are obtained and will be completed by June 15, 2000. This request for proposal does not obligate the State to complete the project, and the State reserves the right to cancel the solicitation if it is considered to be in its best interest.
8. The amended Minnesota Human Rights Act (*Minnesota Statutes* Section 363.073) divides the contract compliance program into two categories. Both categories apply to any contracts for goods or services in excess of \$100,000. The first category applies to businesses that have more than 40 full-time employees within Minnesota on a single day during the previous 12 months. The businesses in this category must have submitted an affirmative action plan to the Commissioner of the Department of Human Rights prior to the date and time set for the solicitation opening and must have received a Certificate of Compliance prior to the execution of the contract or agreement.

The second category applies to businesses that have more than 40 full-time employees on a single working day in the previous 12 months in the State in which they have their primary place of business. The business in this category must either have an unexpired Certificate of Compliance previously issued by the Department of Human Rights, or certify to the contracting State Agency that they are in compliance with federal affirmative action requirements before execution of the contract. This Certificate is valid for two (2) years. For further information, contact the Department of Human Rights, 190 East Fifth Street, Suite 700, St Paul, MN 55101, (651) 296-5663 or (800) 657-3704.

The Department of Administration is under no obligation to delay award or execution of this contract until a Consultant has completed the human rights certification process. It is solely the responsibility of the Consultant to apply for, and obtain, a human rights certificate prior to contract award.
9. *Laws of Minnesota 1997* require the successful Consultant to submit acceptable evidence of compliance with workers' compensation insurance coverage requirements prior to execution of the contract.
10. *Laws of Minnesota 1997*, Chapter 202, Article 1, Section 12, Subdivision 2, require that during the biennium ending June 30, 1999, for an executive agency contract that is subject to *Minnesota Statutes*, Section 363.073 (over \$100,000 and subject to Human Rights Certification requirements), before the agency enters into the contract, should to the extent practical and to the extent consistent with business needs of the State, ensure that the company to receive the contract attempts to recruit Minnesota welfare recipients to fill vacancies in entry level positions if the company has entry level employees in Minnesota.
11. All costs incurred in responding to this notice shall be the responsibility of the responder.

Professional, Technical & Consulting Contracts

E. Letter of Intent and Proposal Content Mailing/Delivery Requirements

1. **Letter of Intent:** Consultants wishing to be considered for this project are asked to FAX to (651) 296-7650 on or before February 24, 1999 a letter of intent to submit a proposal so that interested Consultants may be notified of changes to proposal information or requirements prior to submission date. Letter of intent shall be:
 - a. Addressed to "DSBC Contracts Officer".
 - b. Include Subject line of "*Capitol Complex Exterior Pedestrian Lighting Project*" (DSBC Project No. 02087CPL)."
 - c. Include (1) a statement that Consultant intends to submit a proposal and (2) Consultant's fax number.
2. **Proposal Content:** The following will be considered minimum content for the proposal:
 - a. Name of Consultant, its legal status, federal and state identification numbers.
 - b. Name of person(s) in leadership roles for project management and Minnesota registration number.
 - c. Identify team members detailing their training and work experience. No change in personnel assigned to the project will be permitted without the written approval of the DSBC project manager.
 - d. Summary of Consultant's background and experience, with particular emphasis on local, state and federal government work, and examples of similar work on project(s) of similar size and scope. Include previous experience with specialized lighting design, historic structures, complex lighting, phased planning documents, and cost estimating.
 - e. A discussion of the Consultant's understanding of and approach to the project.
 - f. A fee proposal, including subconsultants and estimated reimbursable expenses.
 - g. A statement of commitment to enter into the work promptly.
 - h. A statement that the proposal as stated is valid for the length of any resulting contract.
3. **Proposal Mailing/Delivery Requirements**
 - a. Submit five (5) copies of the proposal. At least one of the copies must be signed in ink by an authorized officer of the responder.
 - b. Proposals are to be *sealed in mailing envelopes or packages with the following information provided on the outside of the envelope or package:*
 - 1) *the responder's name and address, and*
 - 2) *the project title of "Capitol Complex Exterior Pedestrian Lighting" (DSBC Project No. 02087CPL)."*
 - c. **Mail or deliver** proposals to be received on or before **2:00 p.m., Tuesday, March 2, 1999**, to:

DSBC Contracts Officer
Department of Administration
Division of State Building Construction
50 Sherburne Avenue, Room G-10
St. Paul, MN 55155-1495

All proposals must be received no later than 2:00 p.m. on March 2, 1998. Receipt date and time will be indicated by a time and date stamp made by the receptionist. Late proposals will not be considered.

F. Proposal Evaluation

All responses received by the deadline will be evaluated by representatives of DSBC and Plant Management. An interview may be part of the evaluation process. When making its selection, the following criteria will be considered:

1. Credit for the following criteria will equal not less than sixty (60%) percent:
 - a. Qualifications and technical competence in the required field of design.
 - b. Ability to deal with aesthetic factors and historic content.
 - c. Project understanding and approach.
2. Credit for the following criteria will equal up to forty (40%) percent:
 - a. Capacity to accomplish the work and services within the required constraints;
 - b. Availability of appropriate personnel.
 - c. Geographic relationship of the Consultant's base to the project site; and
 - d. Proposed fees

Professional, Technical & Consulting Contracts

In compliance with *Minnesota Statutes* §16C.08, the availability of this contracting opportunity is being offered to state employees. We will evaluate the responses of any state employee, along with other responses to this Request for Proposal.

It is anticipated that the evaluation and selection will be completed by March 15, 1999

G. Project Informational Meeting

An informational meeting and walking tour of site is scheduled on Monday, February 22, 1999 at 10:00 a.m. in G10 Administration Building at 50 Sherburne Avenue, St. Paul, Minnesota. All Consultants interested in attending this meeting should contact Sally Grans at (651) 297-3455 to sign-up for the meeting. This meeting is not mandatory, but strongly recommended.

Questions concerning the project are to be faxed or emailed to:

Sally Grans, AIA, DSBC Project Manager
Department of Administration
50 Sherburne Ave, Room G-10
St. Paul, MN 55155
FAX: (651) 296-7650
e-mail: sally.grans@state.mn.us

All questions must be received by Tuesday, February 23, 1999. A response will be faxed by Friday, February 26, 1999 to all potential responders who have faxed a letter of intent. Sally Grans is the only state employee authorized to answer questions regarding this request for proposal. No other agency personnel are allowed to discuss the request for proposal with anyone including responders before the submission deadline.

Colleges and Universities, Minnesota State (MnSCU)

Winona State University

Notice of Request for Proposals for Exclusive Beverage Supplier for Winona State University

NOTICE IS HEREBY GIVEN that Winona State University will receive sealed proposals for an Exclusive Beverage Supplier.

Bid specifications will be available February 11, 1999 from Scott Ellinghuysen, Financial Analyst, PO Box 5838, 204D Somsen Hall, Winona State University, Winona, MN 55987 or by calling (507) 457-5696.

Sealed proposals must be received by Scott Ellinghuysen, PO Box 5838 or Somsen 204D, Business Office, Winona State University, Winona, MN 55987 by 2:00 p.m. on March 26, 1999.

Winona State University reserves the right to reject any or all proposals or portions thereof, or to waive any irregularities or informalities in proposals received.

Environmental Quality Board (EQB)

Notice of Request for Proposals for a Literature Review of the Effects of Animal Agriculture

Laws of Minnesota 1998, Chapter 366, Section 86, directs the EQB to prepare a Generic Environmental Impact Statement (GEIS) on Animal Agriculture. The Legislation directs the EQB to "...examine the long-term effects of the livestock industry, as it exists and as it is changing, on the economy, environment and way of life of Minnesota and its citizens." The EQB recently adopted the scoping document for this GEIS or statewide study on animal agriculture.

The EQB is seeking proposals for a literature review of the 12 topics of concern related to the effects of animal agriculture and included in the scoping document. The literature review is the first step in the study and analysis phase of the GEIS. The results of the literature review will assist the EQB, working with a 25-member citizen advisory committee (CAC), to determine what additional research might be necessary on any of the 12 topics.

The total cost of the literature review of all 12 topics is expected to be approximately \$150,000 and no more than \$250,000. Proposals may address one or any number of the 12 topics of concern.

Professional, Technical & Consulting Contracts

The selected contractor(s) will: identify and prepare a bibliography of relevant sources of information; identify any important ongoing studies and interview the key researchers; critically review the sources and report in writing and orally to the 25-member citizen advisory committee; critique the researchability of the current study questions; and, recommend additional steps that could be taken to extend knowledge beyond what is currently available.

If you are interested in receiving an RFP please request one in person, by phone, by fax or email from the contact person listed below. The RFP will not be available until February 1. Requesters must provide full name, address, phone number and fax number.

Contact person:

Shannon Wills
EQB / MN Planning
300 Centennial Office Building, 658 Cedar Street
St. Paul, MN 55155
(651) 296-9535; (651) 296-3698 FAX
email: shannon.wills@mnplan.state.mn.us

Department of Human Services

Health Care Purchasing and Service Delivery Division

Notice of Request for Proposals from Prepaid Health Plans for Minnesota Health Care Programs recipients in Rice County

The Minnesota Department of Human Services (DHS) is seeking proposals from prepaid health plans to provide health care services to persons in Rice County who are covered by Medical Assistance (MA), General Assistance Medical Care (GAMC) or MinnesotaCare. The covered populations include all persons enrolled in MinnesotaCare, and people in the MA eligibility groups of Temporary Assistance to Needy Families (TANF), TANF-related, needy children, aged, and GAMC. The enrollment process will begin on July 1, 1999. The estimated number of eligible enrollees is:

MA:	1832
GAMC:	132
MinnesotaCare:	855
Total:	2819

Prepaid health plans qualified to respond to this RFP must be able to provide all MA/GAMC/MinnesotaCare covered services, and must be able to accept financial risk. Capitation rates have been set by DHS in consultation with an independent actuary. Contracts will be awarded based on: (1) network capacity and geographic accessibility of service delivery sites; (2) ability to comply with service delivery standards appropriate to the demographic characteristics of the population to be enrolled; (3) financial and risk capability; and (4) ability to meet quality assurance, complaint, appeal and reporting requirements. The Commissioner reserves the right to reject any proposal.

Proposal requirements for prospective respondents currently contracting with DHS for Minnesota Health Care Programs enrollment in other counties include network information applicable to Rice County, and assurances and exhibits addressing Rice County's specific issues and concerns. Prospective respondents who have no current contracts with DHS for Minnesota Health Care Programs are required to submit additional information pertaining to network capabilities, administration and reporting capabilities.

Interested parties may receive a copy of the Request for Proposal by contacting:

Thomas Fields, Development Manager
Purchasing and Service Delivery Division
Minnesota Department of Human Services
444 Lafayette Road
St. Paul, Minnesota, 55155-3854
Telephone: (651) 297-7303 FAX: (651) 297-3230
E-mail: tom.fields@state.mn.us

Prospective respondents with questions regarding this RFP may call, write or e-mail Thomas Fields at the above address. Mr. Fields is the only person at the Department of Human Services who is authorized to answer questions regarding this document. All responses to this RFP are due at the Department of Human Services by 4:30 p.m., March 8, 1999.

Non-State Public Bids, Contracts & Grants

The *State Register* also serves as a central marketplace for contracts let out on bid by the public sector. The *Register* meets state and federal guidelines for statewide circulation of public notices. Any tax-supported institution or government jurisdiction may advertise contracts and requests for proposals from the private sector.

It is recommended that contracts and RFPs include the following: 1) name of contact person; 2) institution name, address, and telephone number; 3) brief description of project and tasks; 4) cost estimate; and 5) final submission date of completed contract proposal. Allow at least three weeks from publication date (four weeks from date article is submitted for publication). Surveys show that subscribers are interested in hearing about contracts for estimates as low as \$1,000. Contact the editor for further details.

Metropolitan Council

Notice of Request for Proposals (RFP) for Armored Car Service

The Metropolitan Council is requesting proposals to provide Armored Car Service to transport money collected from buses. The armored car must pickup money from sealed vaults at four different Metro Transit bus garages and then transport the money to the Metro Transit's Central Counting Room. Later the same day, the armored car will transport the money from the Central Counting Room to the Metro Transit's designated depository. An additional pickup of money and checks will be made at the Metro Transit's Minneapolis Transit Store, with deposit at the Metro Transit's designated depository.

A tentative schedule for vendor selection is:

Receive Proposals	March 15, 1999
Selection of Firm	April 16, 1999
Metropolitan Council authorization	May 1999
Contract negotiated	May 1999
Execute Contract	June 30, 1999

All firms interested in being considered for this project and desiring to receive a RFP package are invited to submit a Letter of Interest to:

Administrative Assistant, Contracts and Documents Unit
Metropolitan Council Environmental Services
230 East Fifth Street
Mears Park Centre
St. Paul, MN 55101

Inquiries regarding this project should be directed to Stephen Greenwood at (651) 602-1077.

Minnesota Statutes, Sections 473.144 and 363.073, and *Minnesota Rules*, Parts 5000.3400 to 5000.3600 will be incorporated into any contract based upon the Proposal or any modifications to it. If a contract for the project is awarded in excess of \$100,000, the requirements of *Minnesota Rules* 5000.3530 will be applicable.

Metropolitan Council

Notice of Request for Statement of Qualifications (SOQ) for Assisting the Council with Long Range Bus Garage Needs

The Metropolitan Council is requesting statement of qualifications (SOQ) for professional services to assist the Council to determine long range bus garage needs for the Minneapolis-St. Paul metropolitan area. Professional services required for this project are expected to basically include the following: 1) Analyze expected future transit service, 2) Determine long-range bus garage facility needs, 3) Prioritize the recommended bus garages, and 4) Prepare bus garage siting options and criteria.

All firms interested in being considered for this project and desiring to receive a SOQ package are invited to submit a Letter of Interest to:

Administrative Assistant, Contracts and Documents Unit
Metropolitan Council
230 East Fifth Street
Mears Park Centre
St. Paul, MN 55101

Non-State Public Bids, Contracts & Grants

The Statement of Qualifications will need to be received by noon on Thursday, March 4, 1999. A shortlist of consultants (3-5 firms) will be developed from the firms that submit SOQ's. Each shortlisted firm will be requested to prepare a formal proposal.

Inquiries regarding this project should be directed to Stephen Greenwood at (651) 602-1077.

Minnesota Statutes, Sections 473.144 and 363.073, and *Minnesota Rules*, Parts 5000.3400 to 5000.3600 will be incorporated into any contract based upon the Proposal or any modifications to it. If a contract for the project is awarded in excess of \$100,000, the requirements of *Minnesota Rules* 5000.3530 will be applicable.

Minnesota Historical Society

Notice of Request for Bids for Book Manufacturing

The Minnesota Historical Society is seeking bids from qualified firms and individuals for the manufacturing of a book pursuant to the title and general specifications.

The Request for Bids is available by calling or writing Deborah Mayne, Acting Contracting Officer, Minnesota Historical Society, 345 Kellogg Blvd. West, St. Paul, MN 55102. Telephone (651) 297-7365 or e-mail: deborah.mayne@mnhs.org.

Bids must be submitted in the form that will be provided and must include, in addition to the bid amount, work samples of the same or similar type of work. Bids must be received not later than 2:00 P.M. Central Time, Tuesday, March 2, 1999.

Minnesota Historical Society

Notice of Request for Proposals for Architectural and Engineering Services

The Minnesota Historical Society is seeking proposals from qualified firms and individuals for architectural and engineering services for the design and construction of a visitor and staff services building at Historic Forestville located in Forestville State Park, near Preston, Minnesota. The building is to be approximately 1800 square feet and constructed on the foundations of a historic barn. Salvaged materials from a historic barn are to be incorporated into the new construction.

A preproposal meeting will be held at Historic Forestville, at 1:00 P.M., Central Time on February 24, 1999.

The Request for Proposals is available by calling or writing Deborah Mayne, Acting Contracting Officer, Minnesota Historical Society, 345 Kellogg Blvd. West, St. Paul, MN 55102. Telephone (651) 297-7365 or e-mail: deborah.mayne@mnhs.org.

Proposals must be submitted in the form that will be provided in the Request for Proposals. Proposals must be received no later than 2:00 P.M., Tuesday, March 9, 1999.

University of Minnesota

Notice of Bid Information Service (BIS) Available for All Potential Vendors

The University of Minnesota offers 24 hour/day, 7 day/week access to all Requests for Bids/Proposals through its fax back Bid Information Service (BIS). Subscriptions to BIS are \$75/per fiscal year (not prorated). Call 612-625-5534 for information or visit our web site at <http://purchserv.finop.umn.edu>. Choose BID Information Service.

Requests for Bids/Proposals are available to the public at no charge each business day from 8:00 a.m. - 4:30 p.m. in Purchasing Services lobby, Suite 560, 1300 S. 2nd Street, Mpls, MN 55454.

