

Minnesota Attorney General: Administrative Rules Proceedings

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Version 3
August 20, 2018

Our File #548

RULES REVIEW CHECKLIST

DATE RULES RECEIVED 10-12-79 Temporary Rule X

Resubmitted and Received _____

DUE DATE 10-19-79

a. Returned to Agency w/o filing w/Secy of State _____
b. Approved 10/19/79 Date Sent Back to Agency 10/22/79 - picked up

- - - -

ADMIN 1000 (Rev. 1/78)
SF-00006-01

STATE OF MINNESOTA

DEPARTMENT ATTORNEY GENERAL

Office Memorandum

TO : BARRY R. GRELLER
Special Assistant
Attorney General

DATE: October 19, 1979

FROM : JOANNE E. HINDERAKER JEH
Special Assistant
Attorney General

PHONE: 296-4692

SUBJECT: In the Matter of the Proposed Adoption of Temporary Rules of the State Board of Accountancy Governing the Fee for Licensure of Licensed Public Accountants.

The above-referenced temporary rules, as adopted by the Board of Accountancy, have been approved by this office.

It is recommended that these rules and the order adopting rules be filed by your office with the Secretary of State's Office. Pursuant to Minn. Stat. § 15.0412 subd. 5, the Board of Accountancy must insure that notice of this office's approval of these rules shall be published in the State Register as soon as practicable and that the adopted rules shall be published in the manner provided in Minn. Stat. § 15.0412 subd. 4.

JEH:mb

Enclosure

cc: Duane Harves
Marshall Whitlock
Melvin Goldberg

PRINTED ON RECYCLED PAPER

STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

TEMPORARY RULES AS ADOPTED

Chapter Eleven: Fee for License and Renewal. 4 MCAR §§ 6.110-6.119

§ 6.110 Applications shall be accompanied by the fees in the following amounts:

A. Application for certified public accountant examination by first time applicants. $100.00.

B. Application for certified public accountant re-examination in failed subjects. $25.00 per subject but not in excess of $100.00. (Accounting practice is considered to be two subjects.) 4 MCAR § 6.044 D. provides that applicants must apply for re-examination in all failed subjects.

C. Application for reciprocal certificate and license for certified public accountant. $75.00.

D. Application for certificate and license as licensed public accountant. $75.00.

E. Application for reciprocal certificate and license for licensed public accountant. $75.00.

APPROVED AS TO FORM AND LEGALITY
OCT 19 1979
WARREN SPANN, JR., ATTORNEY GENERAL
BY Joanne Hinderaker
SPECIAL ASSISTANT ATTORNEY GENERAL

STATE OF MINNESOTA

OFFICE INFORMATION MEMO

DATE: 10-19	TIME: 4:20
TO: Joannie	LOCATION:
FROM: Barry Greller	LOCATION:
PHONE NO.: 9412	RECEIVED BY: Lucy

- ☐ Was here to see you
- ☐ Please call
- ☐ Will call again
- ☐ Returned your call

ACTION

- ☐ Review and see me
- ☐ Review and return
- ☐ Prepare reply for my sig.
- ☐ Reply and send me copy
- ☐ For your approval
- ☐ For your information
- ☐ For signature
- ☐ As we discussed
- ☐ As you requested
- ☐ Take appropriate action
- ☐ Notify staff
- ☐ FILE ☐ DISPOSE

REMARKS/MESSAGES

The earliest he can have document on Temp. rules is on Monday. Will call you if he cannot.

☐ OVER

PHOTOCOPY:

_____ NO. OF COPIES
_____ DATE NEEDED

- ☐ ONE SIDE ONLY
- ☐ HEAD TO HEAD
- ☐ HEAD TO FOOT
- ☐ COLLATE
- ☐ STAPLE
- ☐ (Other) _____

TYPING

_____ DATE NEEDED

- ☐ ROUGH DRAFT
- ☐ SINGLE SPACE
- ☐ DOUBLE SPACE
- ☐ RUSH
- ☐ FINAL COPY
- ☐ CARBONS _____

SF-00008-02

STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

IN THE MATTER OF THE PROPOSED ADOPTION OF TEMPORARY RULES OF THE STATE BOARD OF ACCOUNTANCY GOVERNING THE FEE FOR LICENSURE OF LICENSED PUBLIC ACCOUNTANTS.	ORDER ADOPTING TEMPORARY RULES

The above-entitled matter came on for consideration before the Board of Accountancy of the State of Minnesota (the "Board") on the 17th day of September, 1979, at a regularly scheduled meeting thereof, at 500 Metro Square Building, 7th & Robert Streets, Saint Paul, Minnesota, after proper notice of the Board's intent to adopt temporary rules and a request for public comment thereon by interested persons had been published in the State Register.

After noting that no data or views had been received by the Board in response to said notice and request for comment, and having confirmed the need for and reasonableness of the above-captioned temporary rules,

NOW, THEREFORE, IT IS HEREBY ORDERED that these temporary rules, identified as 4 MCAR § 6.110, as published at 4 State Register 6 (July 9, 1979), are adopted this 17th day of September, 1979, pursuant to the authority vested in the Board of Accountancy by Minn. Stat. §§ 214.06, 326.18, and 326.22 (1979), as amended by Minn. Laws 1979, ch 326.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

Dated: October 19, 1979. By _____
Thomas D. Spaeth, Member
Board of Accountancy

ADMIN 1000

STATE OF MINNESOTA

DEPARTMENT Attorney General

Office Memorandum

TO : Lee Sheehy
Special Assistant
Attorney General

DATE: October 11, 1979

FROM : Barry R. Greller
Special Assistant
Attorney General

PHONE: 296-9412

SUBJECT: IN THE MATTER OF THE PROPOSED ADOPTION OF TEMPORARY RULES OF THE STATE BOARD OF ACCOUNTANCY GOVERNING THE FEE FOR LICENSURE OF LICENSED PUBLIC ACCOUNTANTS:

Lee:

Appended hereto for review by the Attorney General pursuant to Minn. Stat. § 15.0412, subd. 5 (1978) please find the above referenced temporary rules of the State Board of Accountancy.

These rules are intended to implement the provisions of Minn. Laws 1979 ch. 326 providing, in part, for the licensure of licensed public accountants. As we have previously discussed by telephone, it appears that temporary rules fixing a fee for licensure of this new class of licensees are required to implement the legislative mandate that the Board issue such licenses.

As such, the Board submits that Laws 1979, ch. 326 implicitly directs the Board to adopt such rules forthwith and that such direction satisfies the statutory precondition for the adoption of temporary rules. In addition, it is my understanding that the Board has received approximately 200 applications for licensure under this statute which cannot be finally approved until licensing fees have been fixed by rule. The Board therefore requests that the Attorney General issue his decision approving these rules as to form and legality.

To facilitate your review of these rules, the following documents have been enclosed in duplicate:

1. Temporary Rules as Proposed,
2. Temporary Rules as Adopted,
3. Request for Public Comment and Temporary Rules as Proposed as published at 4 State Register 6,
4. Certificate of Board's Authorizing Resolution,
5. Memorandum of fee approval by Commissioner of Finance and,
6. Memorandum regarding non-receipt of data and views and final action by Board.

Please contact me if you have any questions or if you require further documentation in this regard.

STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

TEMPORARY RULES AS PROPOSED

Chapter Eleven: Fee for License and Renewal. 4 MCAR §§ 6.110-6.119

§ 6.110 Applications shall be accompanied by the fees in the following amounts:

A. Application for certified public accountant examination by first time applicants. $100.00.

B. Application for certified public accountant re-examination in failed subjects. $25.00 per subject but not in excess of $100.00. (Accounting practice is considered to be two subjects.) 4 MCAR § 6.044 D. provides that applicants must apply for re-examination in all failed subjects.

C. Application for reciprocal certificate and license for certified public accountant. $75.00.

D. Application for certificate and license for licensed public accountant. $75.00.

E. Application for reciprocal certificate and license for licensed public accountant. $75.00.

Board of Accountancy

Proposed Temporary Rule Regarding Application for Certificate and License as a Licensed Public Accountant

Request for Public Comment

These rules are promulgated pursuant to Minn. Stat. §§ 214.06, 326.18, and 326.22 (1978), *as amended;* Laws of 1979, ch. 326.

Notice is hereby given that the State Board of Accountancy has proposed the following temporary rules governing the application fees for certificate and license and for reciprocal certificate and reciprocal license for licensed public accountants.

The Board of Accountancy hereby affords all interested persons the opportunity to submit data and views concerning the subject matter of the proposed temporary rules.

Data or views must be submitted in writing and shall be mailed or delivered to:

Marian Flanagan, Executive Secretary
Board of Accountancy
Metro Square Building
Seventh and Robert Streets
St. Paul, Minnesota 55101

All data and views must be received within twenty (20) days following the publication of this notice and the following rules at *State Register*.

Such publication is hereby ordered.

Thomas D. Spaeth, Member
State Board of Accountancy

Temporary Rules as Proposed

Chapter Eleven: Fee for License and Renewal

4 MCAR § 6.110 Applications shall be accompanied by the fees in the following amounts:

A. Application for certified public accountant examination by first time applicants. $100.00.

B. Application for certified public accountant re-examination in failed subjects. $25.00 per subject but not in excess of $100.00. (Accounting practice is considered to be two subjects.) 4 MCAR § 6.044 D. provides that applicants must apply for re-examination in all failed subjects.

C. Application for reciprocal certificate and license for certified public accountant. $75.00.

D. Application for certificate and license for licensed public accountant. $75.00.

E. Application for reciprocal certificate and license for licensed public accountant. $75.00.

Department of Agriculture Shade Tree Program

Proposed Temporary Rules Governing Sanitation and Reforestation Grants, and Wood Utilization and Disposal System Grants

Request for Public Comment

Notice is hereby given pursuant to Minn. Stat. § 15, subd. 5 (1978) that the Minnesota Department of Agriculture will adopt temporary rules pursuant to Laws of 1979, ch. 257, which will amend the existing rules 3 MCAR §§ 1.0112 and 1.0113 on sanitation and reforestation grants and wood utilization and disposal system grants.

All interested may submit written comment or data on these rules to:

Jane Meyer
Minnesota Department of Agriculture
Shade Tree Program
600 Bremer Building
7th and Robert Streets
Saint Paul, Minnesota 55155

Written statements submitted for consideration must be received by July 31, 1979. The proposed temporary rules may be modified if the modifications are supported by the data and views received by the department. The department shall submit to the Attorney General the proposed temporary rules as published, with any proposed modifications for review as to form and legality. The temporary rules shall take effect upon approval of the Attorney General.

The department will publish at *State Register* the Attorney General's decision and the adopted temporary rules upon receipt of the Attorney General's decision.

June 25, 1979

Mark W. Seetin
Commissioner

Amendments as Proposed

3 MCAR § 1.0112 Grants-in-aid to municipalities for sanitation and reforestation program.

The commissioner may, in the name of the state and within the limits of appropriations provided, make grants-in-aid to a municipality with an approved disease control program for the partial funding of municipal sanitation and reforestation programs. One grant shall be made for all eligible sanitation and reforestation costs.

A. Sanitation and reforestation grants

1. ~~A.~~ Sanitation ~~grants~~. Grants to any municipality for sanitation shall not exceed ~~forty-five~~ fifty (~~45~~ 50) percent of the municipality's total cost for sanitation approved by the

STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

IN THE MATTER OF THE PROPOSED ADOPTION OF TEMPORARY RULES OF THE STATE BOARD OF ACCOUNTANCY GOVERNING THE FEE FOR LICENSURE OF LICENSED PUBLIC ACCOUNTANTS	CERTIFICATE OF BOARD'S AUTHORIZING RESOLUTION

I, Leonard A. Rapoport, do hereby certify that I am secretary of the Board of Accountancy, a board duly authorized under the laws of the State of Minnesota, and that the following is a true, complete, and correct copy of a resolution adopted at a meeting of the Board of Accountancy duly and properly called and held on the 18th day of June, 1979; that a quorum was present at said meeting; that a majority of those present voted for the resolution; and that said resolution is set forth in the minutes of said meeting and has not been rescinded or modified:

> RESOLVED, that Thomas D. Spaeth, one of the members of the Board of Accountancy, be and hereby is granted the authority to promulgate a temporary rule of the Board of Accountancy with respect to the fee for licensure as a licensed public accountant, as well as to perform any and all acts incidental thereto, including but without limiting the generality of the foregoing signing all notifications and orders incidental thereto.

IN WITNESS WHEREOF, I have hereunto subscribed my name this day of July 23, 1979.

Leonard A. Rapoport, Secretary
Board of Accountancy

ATTESTED:

Janet B. Jasper, Chairman
Board of Accountancy

ADMIN 1000

STATE OF MINNESOTA

DEPARTMENT Board of Accountancy-Commerce Dept.

Office Memorandum

TO : William S. Halloran
Controller

DATE: June 25, 1979

FROM : Marian Flanagan
Executive Secretary
Board of Accountancy

PHONE: 296-7937

SUBJECT: Licensing Fees for Public Accountants

The law for the licensure of public accountants was passed at the last session of the legislature and signed by the Governor. Because the licensing ahd regulation of public accountants is now a function of the Board of Accountancy, we ask that you review our request to set the following fees for the licensing of public accountants and submit it to the Commissioner of the Finance Department for approval.

Initial application for certificate and license as a Licensed Public Accountant	$75.00
Application for reciprocal certificate and license as a Licensed Public Accountant	$75.00

The above fees are to cover the expenses incurred processing the original applications and the annual renewal fees will be set at $15.00.

We are requesting a temporary rule setting the fees for the above because the timing in the law is not such that we can wait until we have the fees set by the regular rule making process.

At the present time we have no idea as to the number of practicing public accountants in the State of Minnesota. Based on one of the lower estimates of 600 applicants, we would meet our estimated costs.

Salaries & Fringes	$19,807
Supplies & Materials	4,527
Hearings, Investigative, ISD, etc.	16,000
Equipment	3,166
Total	$43,500

$43,500 ÷ 600 = $73.50 per applicant

The legislature approved funding of $43,500 for 1980.

APPROVED:

Commissioner of Finance

BY: _____
Allen A. Yozamp, Director

ADMIN 1000

STATE OF MINNESOTA

DEPARTMENT Board of Accountancy - Commerce Dept. **Office Memorandum**

TO : Lee Sheehy
Special Assistant Attorney General

DATE: October 11, 1979

FROM : Marian A. Flanagan
Executive Secretary

PHONE: 296-7937

SUBJECT: IN THE MATTER OF THE PROPOSED ADOPTION OF TEMPORARY RULES OF THE STATE BOARD OF ACCOUNTANCY GOVERNING THE FEE FOR LICENSURE OF LICENSED PUBLIC ACCOUNTANTS.

Enclosed for review by the Attorney General as to form and legality, please find Proposed Temporary Rules of the State Board of Accountancy Governing the Fee For Licensure of Licensed Public Accountants.

These proposed temporary rules were published in the State Register together with a request for public comment on July 9, 1979, at 4 S.R. 6. Please be advised that no data or views have been submitted to the Board of Accountancy with regard to these rules.

At its September 17, 1979, meeting, the Board resolved that the proposed rules be adopted without modification and directed that they be submitted to the Attorney General's Office for review. Upon receipt of the Attorney General's decision, the Board will promptly make the required publication in the State Register.