

Minnesota Attorney General: Administrative Rules Proceedings

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Version 3
August 20, 2018

Our File No. 1060

RULE REVIEW CHECKLIST

DATE RULE RECEIVED 8-22
DATE FOR REVIEW 8-31
DATE DUE 9-5

Adopted w/a hearing _____
Adopted w/o hearing ✓
Temporary rule _____

Approved September 4, 1984 (LOS) Disapproved _____ Returned to Agency _____

Resubmitted _____ Due _____
Approved _____ Disapproved _____ Returned to Agency _____

Date filed w/Secretary of State _____ Revisor approved 8/22/84
disapproved _____

✓ Rule as Adopted

✓ Rule as Proposed

✓ Order Adopting 7.26.84 Date

✓ Notice of Intent to Solicit Outside Opinion SR. 4.2.84

✓ Order for rulemaking
N/A date of Hearing

✓ Certificate of Board's Authorizing Resolution

✓ Notice of rulemaking
? Sufficiency no small biz statement ok. LOS

✓ Affidavit of Mailing Notice or rulemaking
6.21.84 At least 30 days prior to ~~hearing~~/adoption

✓ Mailing list Certificate

✓ Publication in State Register
6.25.84 At least 30/~~20~~ days prior to ~~hearing~~/adoption

N/A Hearing Examiner's Report

Chief Hearing Examiner's Report(s)
_____ Approving H.E.'s Report
_____ Approving agency action

Agency's Findings of Fact

✓ LCRAR Report or agency Affidavit

✓ Certificate of Board's Resolution Adopting Rules

N/A Order Approving Incorporation by Reference

✓ Statement of Need and Reasonableness contains small biz statement

N/A Petition for Adoption of a Rule

✓ Record (includes transcript or tape, exhibits, comments received by agency, requests for a hearing, and other relevant materials)

✓ Certificate of Compliance w/Rulemaking Procedures

N/A Affidavit of Mailing Notice of Submission to Attorney General

✓ Notice of Submission to the Attorney General

✓ Dept. of Finance Approval. 4.18.84

AG copy

Board of Accountancy

. . .

Adopted Rules Governing Annual License Fees

Rule as Adopted

1100.3600 FEES.

Subpart 1. [Unchanged.]

Subp. 2. **Annual license fees.** Annual license fees shall be as follows: individuals, $20, and partnerships, $25.

Subp. 3. and 4. [Unchanged.]

APPROVED AS TO LEGALITY

September 4, 19 84

ROBERT [illegible], III

ATTORNEY GENERAL

BY [signature]

SPECIAL ASSISTANT ATTORNEY GENERAL

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED
SEP 5 1984
Joan Anderson Growe
Secretary of State

10:00 AM

SF-00006-02

STATE OF MINNESOTA

DEPARTMENT ATTORNEY GENERAL

Office Memorandum

TO : ROBERT C. SHOUP, CHAIRMAN
Minnesota State Board of Accountancy

DATE: September 4, 1984

ATTN: BARRY R. GRELLER
Special Assistant Attorney General

FROM : LARRY D. STARNS LDS
Special Assistant Attorney General

PHONE: 297-3493

SUBJECT: Proposed Amendment to a Rule of the State Board of Accountancy Governing Licensure Fees For Certified Public Accountants and Licensed Public Accountants

Enclosed herewith are the rules you have submitted for approval. These rules have been approved by this office and filed with the Secretary of State. Please note that they have not been filed with the State Register. This must be done promptly by your agency.

Upon receipt and before transmittal to your agency, however, it is important that you recheck these rules as to:

1. Affixation of stamps of the Attorney General and Secretary of State;

2. Coverage by these stamps of all rules submitted; and

3. Inclusion of all pages to the rules in the approved set.

If you have any questions in this regard, please contact me.

LDS:cb

Encs.

cc: Ms. Kathy Burek
Mr. Duane Harves

Rule as Proposed

1100.3600 FEES.

Subpart 1. [Unchanged.]

Subp. 2. **Annual license fees.** Annual license fees shall be as follows: individuals, ~~$15~~ $20, and partnerships, $25.

Subp. 3. and 4. [Unchanged.]

APPROVED IN THE REVISOR OF STATUTES OFFICE BY:

LOS

OFFICE OF THE REVISOR OF STATUTES

Proposed Rule

RD537

Agency: Board of Accountancy

Division:

Agency Contact: Pamela Azer

Minnesota Rules: Part 1100.3600

Title: Proposed Rules Governing Annual License Fees

Type of Rules: Permanent

Incorporations by Reference: None

Duplication of Statutory Language: None

Steven C. Cross
Revisor of Statutes

Linda S. Jessen
Assistant Deputy Revisor
Phone: 297-2953
Date: May 15, 1984

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

PROPOSED AMENDMENT TO A RULE OF THE STATE BOARD OF ACCOUNTANCY GOVERNING LICENSURE FEES FOR CERTIFIED PUBLIC ACCOUNTANTS AND LICENSED PUBLIC ACCOUNTANTS

ORDER ADOPTING RULES

Notice of the intent of the Board of Accountancy ("Board") to adopt the above-entitled rule without a public hearing was published in the State Register on June 25, 1984, and was sent by United States mail to all persons on the list maintained by the Board pursuant to Minn. Stat. § 14.14, subd. 1, on June 21, 1984. After affording interested and affected persons an opportunity to submit comments for 30 days after Notice, having received no comments and having determined the need for and reasonableness of the above-captioned rule,

NOW, THEREFORE, IT IS ORDERED that this rule, identified as Amendment to a Rule of the State Board of Accountancy Governing Licensure Fees for Certified Public Accountants and Licensed Public Accountants, is adopted this 26th day of July, 1984, pursuant to authority vested in the Board by Minn. Stat. § 16A.128, 214.06, 326.17 and 326.18 (1982 & Supp. 1983), as amended.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 26th day of July, 1984.

Robert G. Skoog
CHAIRMAN
MINNESOTA STATE BOARD OF ACCOUNTANCY

ATTESTED:
Ann S. Kelm
member
MINNESOTA STATE BOARD OF ACCOUNTANCY

A. educational qualifications: a bachelor's or higher degree in chemistry, biochemistry, biology, biological sciences pharmacology, criminalistics, toxicology, or medical technology;

B. occupational qualifications: full-time employment or self-employment as a criminalist, crime laboratory analyst toxicologist, pathologist, chemist, biochemist, medical technologist, medical laboratory technician, or medical laboratory assistant.

7502.0700 METHODS OF ANALYZING BLOOD OR URINE SAMPLES.

Blood and urine samples ~~shall~~ must be tested for alcohol using only procedures approved and certified to be ~~a~~ valid and reliable testing ~~procedure~~ procedures by the ~~laboratory~~ director, Forensic ~~Toxicology~~ ~~Services~~ Science Laboratory, Bureau of Criminal Apprehension, Minnesota Department of Public Safety, based upon one of the following quantitative methods:

A. gas chromatography;

B. alcohol dehydrogenase reaction;

C. microdiffusion; or

D. oxidation of distillate with potassium dichromate ~~or other approved oxidixing agents~~.

OFFICIAL NOTICES

Pursuant to the provisions of Minn. Stat. § 15.0412, subd. 6, an agency, in preparing proposed rules, may seek information or opinion from sources outside the agency. Notices of intent to solicit outside opinion must be published in the *State Register* and all interested persons afforded the opportunity to submit data or views on the subject, either orally or in writing.

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

Department of Commerce
Board of Accountancy

Outside Opinion Sought Concerning Proposed New Rules and Amendment to Existing Rules Governing Fees, Examinations, Continuing Education, Licensure, Code of Professional Conduct and All Other Existing Rules Including Impact on Small Businesses

Notice is hereby given that the Board of Accountancy is seeking information or opinions from persons outside of the agency in preparing to promulgate new rules and amend existing rules governing fees, examinations, continuing education, licensure, the Code of Professional Conduct, and any other matters within the scope of the Board's existing rules or rulemaking authority. Promulgation of these rules and amendments is authorized by Minn. Stat. §§ 214.06, 214.12 and 326.18 (1982 and Supp. 1983).

Outside opinion is also being solicited as to how these rules will affect small businesses as defined by Minn. Stat. § 14.115, subd. 1 (Supp. 1983).

The Board of Accountancy hereby requests information and comments concerning the subject matter of these rules. Interested or affected persons or groups may submit statements of information or comment orally or in writing to: Pamela Azer, Executive Secretary, Minnesota Board of Accountancy, 500 Metro Square Building, Seventh Place at Robert Street, St. Paul, Minnesota 55101, telephone (612) 296-7937.

All statements of information and comment will be accepted until April 30, 1984. Any written material received by the Board of Accountancy will become part of the record in the event that rules or amendments are promulgated.

Pamela Azer
Executive Secretary
Board of Accountancy

STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

PROPOSED AMENDMENT TO A RULE OF THE STATE BOARD OF ACCOUNTANCY GOVERNING LICENSURE FEES FOR CERTIFIED PUBLIC ACCOUNTANTS AND LICENSED PUBLIC ACCOUNTANTS

ORDER FOR NOTICE OF INTENT TO AMEND RULES WITHOUT PUBLIC HEARING

IT IS HEREBY ORDERED this 18th day of June, 1984, that a Notice of Intent to Amend Rules without a Public Hearing in the above-entitled matter be given to all persons who have registered their names with the State Board of Accountancy for that purpose and that such Notice be published in the State Register.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

Dated: June 18, 1984

By: _____
ROBERT C. SHOUP
Chairman

STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

PROPOSED AMENDMENT TO A RULE OF THE STATE BOARD OF ACCOUNTANCY GOVERNING LICENSURE FEES FOR CERTIFIED PUBLIC ACCOUNTANTS AND LICENSED PUBLIC ACCOUNTANTS

CERTIFICATE OF BOARD'S AUTHORIZING RESOLUTION

I, John M. Diracles, do hereby certify that I am Secretary-treasurer 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, 1984; that a quorum was present at said meeting; that a majority of those present voted for the resolution; that said resolution is set forth in the minutes of said meeting and has not been rescinded or modified:

> RESOLVED, that Robert C. Shoup, Chairman of the Board of Accountancy, be and he hereby is granted the authority and directed to give public notice for the purpose of promulgating amendments to existing rules of the Board of Accountancy with respect to the annual licensure fees for certified public accountants and licensed public accountants, as well as to perform any and all acts incidental thereto, including but without being limited thereto, the signing of a notice of intent to adopt rules without a public hearing and a statement of need and reasonableness.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 18th day of June, 1984.

John M. Diracles
Secretary-treasurer
MINNESOTA STATE BOARD OF ACCOUNTANCY

ATTESTED:

W F Denny
Member
MINNESOTA STATE BOARD OF ACCOUNTANCY

STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

PROPOSED AMENDMENT TO A RULE OF THE STATE BOARD OF ACCOUNTANCY GOVERNING LICENSURE FEES FOR CERTIFIED PUBLIC ACCOUNTANTS AND LICENSED PUBLIC ACCOUNTANTS.

Notice of Intent to Amend Rule Without a Public Hearing

Notice is hereby given that the Minnesota Board of Accountancy ("board") proposes to adopt the above-entitled amendment to an existing rule of the board without a public hearing. A public hearing will not be held on these rules, in accordance with Minnesota Statutes sections 14.22, 16A.128 and 214.06 (1982 & Supp. 1983), as amended.

Persons interested in this rule have 30 days to submit comments in support of or in opposition to the proposed amendment. Comment is encouraged. Each comment should identify the portion of the proposed rule addressed, the reason for the comment, and any change proposed. The proposed rule may be modified if the modifications are supported by the data and views submitted to the agency and do not result in a substantial change in the proposed language.

Persons who wish to submit comments should submit such comments within 30 days following the publication of this notice to:

Pamela K. Azer
Executive Secretary
Board of Accountancy
500 Metro Square Building
St. Paul, Minnesota 55101
(612) 296-7937

Authority for the adoption of this rule is contained in Minnesota Statutes sections 16A.128, 214.06, 326.17 and 326.18 (1982 & Supp. 1983). Additionally, a statement of need and reasonableness that describes the need for and reasonableness of each provision of the proposed rule and identifies the data and information relied upon to support the proposed rule has been prepared and is available from Ms. Azer upon request.

Upon adoption of the final rule without a public hearing, the proposed rule, this notice, the statement of need and reasonableness, all written comments received, and the final rule as adopted will be delivered to the Atorney General for review as to its legality, and as to its form to the extent the form relates to legality, including the issue of substantial change, and for a determination as to whether the record demonstrates a rational basis for the need for and reasonableness of the proposed rule. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the final rule as proposed for adoption, will be notified if they submit a written request for notification to Ms. Azer.

A copy of the proposed rule follows.

Copies of this notice and the proposed rule are available and may be obtained by contacting Ms. Azer.

Robert C. Shoup
Chairman
Minnesota State Board of Accountancy

PROPOSED AMENDMENT TO A RULE OF THE STATE BOARD OF ACCOUNTANCY GOVERNING LICENSURE FEES FOR CERTIFIED PUBLIC ACCOUNTANTS AND LICENSED PUBLIC ACCOUNTANTS

AFFIDAVIT OF MALING

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

Kathleen Schtowchan, being first duly sworn deposes and says:

That on the twenty-first day of June, 1984, at the City of St. Paul, County of Ramsey, State of Minnesota, she served the attached Notice of Intent to Adopt Rules Without Public Hearing by depositing in the State of Minnesota Central Mail System for United States mailing at said City of St. Paul, a copy thereof, properly enveloped, with postage prepaid, on all persons and associations who have requested that their names be placed on file with the State Board of Accountancy for the purpose of receiving notice of the proposed adoption of rules by this Board.

Kathleen A. Schtowchan
Kathleen A. Schtowchan
Administrative Assistant

Subscribed and sworn to before me
this 31st day of July, 1984.

Barbara Ahlberg
Notary Public

BARBARA AHLBERG
NOTARY PUBLIC-MINNESOTA
DAKOTA COUNTY
MY COMMISSION EXPIRES JULY 31, 1990

STATE OF MINNESOTA

COUNTY OF RAMSEY

CERTIFICATE

PROPOSED AMENDMENT TO A RULE OF THE STATE BOARD OF ACCOUNTANCY GOVERNING LICENSURE FEES FOR CERTIFIED PUBLIC ACCOUNTANTS AND LICENSED PUBLIC ACCOUNTANTS

I hereby certify that the list of persons, associations, and other interested groups who have requested, pursuant to Minnesota Statutes, section 14.14, subdivision 1, that their names be placed on file with and maintained by the State Board of Accountancy for the purpose of receiving notice of the proposed adoption of rules by this Board is accurate and complete as of 8:30 A.M., this twenty-first day of June, 1984.

Pamela K. Azer

Pamela K. Azer
Executive Secretary

MINNESOTA STATE BOARD OF ACCOUNTANCY
NOTICE OF RULE MAKING MAILING LIST

John M. Broeker
2850 Metro Drive, Suite 800
Mpls, MN 55420

Bob Franklin, City Editor
Minneapolis Tribune
425 Portland Avenue
Mpls, MN 55488

Conrad M Fredin
Attorney at Law
811 First Nat'l Bank Bldg
Duluth, MN 55802

Greg Hierlinger
State Auditor's Office
555 Park Street, Suite 400
St. Paul, MN 55103

Paul J. Huber
1821 University Avenue
St. Paul, MN 55104

Phillips Legislative Service
459 Rice Street
St Paul, MN 55103

Thomas M. Polt
Attorney at Law
McCarthy Bldg.
Eyota, MN 55934

Peter S. Popovich
314 Minnesota Bldg.
St. Paul, MN 55101

POST Board
500 Metro Square Bldg.
St. Paul, MN 55101

Sam Ruhle
Office of Admin. Hearings
400 Summit Bank Bldg,
Mpls, Mn 55415

Ms. Mary Stanton
State University System
407 Capitol Square Bldg.
St. Paul, MN 55101

Henry Tembrock
State Auditor's Office
555 Park Street, Suite 400
St. Paul, MN 55103

Minnesota Society of CPAs
7900 Xerxes Avenue So., Suite 718
Suite 718
Minnapolis, MN 55431

MN Assoc. of Public Accountants
2353 Rice Street, Suite 220
Roseville, MN 55113

A.W.S.C.P.A.
P O Box 2279
Minneapolis, MN 55402

PROPOSED RULES

Pursuant to Minn. Stat. of 1982, §§ 14.22, an agency may propose to adopt, amend, suspend or repeal rules without first holding a public hearing, as long as the agency determines that the rules will be noncontroversial in nature. The agency must first publish a notice of intent to adopt rules without a public hearing, together with the proposed rules, in the *State Register*. The notice must advise the public:

1. **that they have 30 days in which to submit comment on the proposed rules;**
2. **that no public hearing will be held unless 25 or more persons make a written request for a hearing within the 30-day comment period;**
3. **of the manner in which persons shall request a hearing on the proposed rules; and**
4. **that the rule may be modified if the modifications are supported by the data and views submitted.**

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*.

Pursuant to Minn. Stat. §§ 14.29 and 14.30, agencies may propose emergency rules under certain circumstances. Proposed emergency rules are published in the *State Register* and, for at least 25 days thereafter, interested persons may submit data and views in writing to the proposing agency.

Board of Accountancy

Proposed Rules Governing Annual License Fees

Notice of Intent to Amend Rule Without a Public Hearing

Notice is hereby given that the Minnesota Board of Accountancy ("board") proposes to adopt the above-entitled amendment to an existing rule of the board without a public hearing. A public hearing will not be held on these rules, in accordance with Minnesota Statutes sections 14.22, 16A.128 and 214.06 (1982 & Supp. 1983), as amended.

Persons interested in this rule have 30 days to submit comments in support of or in opposition to the proposed amendment. Comment is encouraged. Each comment should identify the portion of the proposed rule addressed, the reason for the comment, and any change proposed. The proposed rule may be modified if the modifications are supported by the data and views submitted to the agency and do not result in a substantial change in the proposed language.

Persons who wish to submit comments should submit such comments within 30 days following the publication of this notice to:

Pamela K. Azer
Executive Secretary
Board of Accountancy
500 Metro Square Building
St. Paul, Minnesota 55101
(612) 296-7937

Authority for the adoption of this rule is contained in Minnesota Statutes section 16A.128, 214.06, 326.17 and 326.18 (1982 & Supp. 1983). Additionally, a statement of need and reasonableness that describes the need for and reasonableness of each provision of the proposed rule and identifies the data and information relied upon to support the proposed rule has been prepared and is available from Ms. Azer upon request.

Upon adoption of the final rule without a public hearing, the proposed rule, this notice, the statement of need and reasonableness, all written comments received, and the final rule as adopted will be delivered to the Attorney General for review as to its legality, and as to its form to the extent the form relates to legality, including the issue of substantial change, and for a determination as to whether the record demonstrates a rational basis for the need for and reasonableness of the proposed rule. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the final rule as proposed for adoption, will be notified if they submit a written request for notification to Ms. Azer.

A copy of the proposed rule follows.

Copies of this notice and the proposed rule are available and may be obtained by contacting Ms. Azer.

Robert C. Shoup
Chairman
Minnesota State Board of Accountancy

Rule as Proposed

1100.3600 FEES.

Subpart 1. [Unchanged.]

Subp. 2. Annual license fees. Annual license fees shall be as follows: individuals, ~~$15~~ $20, and partnerships, $25.

Subp. 3. and 4. [Unchanged.]

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

PROPOSED AMENDMENT TO A RULE OF THE STATE BOARD OF ACCOUNTANCY GOVERNING LICENSURE FEES FOR CERTIFIED PUBLIC ACCOUNTANTS AND LICENSED PUBLIC ACCOUNTANTS.

CERTIFICATE OF BOARD'S RESOLUTION ADOPTING RULES

I, John M. DiRocles, do hereby certify that I am a member and the Secretary-treasurer of the Minnesota 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 26th day of July, 1984, 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 the Amendment to Rule Governing Licensure Fees for Certified Public Accountants and Licensed Public Accountants be and hereby is approved and adopted, pursuant to authority vested in the Board by Minn. Stat. §§ 16A.128, 214.06, 326.17 and 326.18 (1982 & Supp. 1983), as amended, and that Robert C. Sheaf be and hereby is authorized to sign an order adopting these rules and to perform the necessary acts to provide that these rules shall have the force and effect of law."

IN WITNESS WHEREOF, I have hereunto subscribed my name this 26th day of July, 1984.

John M. DiRocles
Secretary-treasurer
MINNESOTA STATE BOARD OF ACCOUNTANCY

ATTESTED:
Avis A. Kilen
member
MINNESOTA STATE BOARD OF ACCOUNTANCY

STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

PROPOSED AMENDMENT TO A RULE OF THE STATE BOARD OF ACCOUNTANCY GOVERNING LICENSURE FEES FOR CERTIFIED PUBLIC ACCOUNTANTS AND LICENSED PUBLIC ACCOUNTANTS.

STATEMENT OF NEED AND REASONABLENESS

The above-captioned rule is an amendment to an existing rule of the Board of Accountancy ("Board"). The Board's rules were last amended on August 31, 1981.

The need for and reasonableness of this rule is as follows:

I.

STATUTORY AUTHORITY

Minn. Stat. § 326.18 (1982), as amended, empowers the Board to promulgate and adopt rules, including all rules proper to carry into effect the purposes of Minn. Stat. §§ 326.165 to 326.23. Minn. Stat. §§ 326.17 and 214.06 (1982 and Supp. 1983) further authorize the Board, with the approval of the Commissioner of Finance, to adjust any fee which the Board is empowered to assess a sufficient amount so that the total fees collected by the Board will as closely as possible equal anticipated expenditures during the fiscal biennium. In addition, Minn. Stat. § 16A.128 provides that fee adjustments shall be made with the approval of the Commissioner of Finance and may be made without a public hearing when the total fees estimated to be received during the fiscal biennium will not exceed the sum of all direct appropriations, indirect costs, transfers in, and salary supplements for that purpose for

the biennium.

II.

FACTS ESTABLISHING NEED AND REASONABLENESS

The fact that Board fee-generated revenues for the fiscal year 1984-1985 biennium are projected to fall short of disbursement requirements by approximately $23,200 requires that a fee increase be made in accordance with Minn. Stat. § 16A.128,214.06 (1982 and Supp. 1983). Board fee-generated income is deposited in the State General Fund with Board expenses paid from an appropriation made by the Legislature on a biennial basis. The proposed fee change to be accomplished by implementation of this rule was approved by the Commissioner of Finance on April 18, 1984.

The Board was appropriated $231,300 for fiscal year 1985. Statewide Indirect Costs for 1985 are $2,400. Commerce Indirect Costs for 1985 are $16,900. Anticipated receipts for fiscal year 1985 are $227,400. Total Costs to be recovered by fees are $250,600. Minn. Stat. § 16A.128 (1982) requires that the total amount of fees received shall approximate the amount appropriated for the several accounts, plus the portion of the general support costs and statewide indirect costs of the agency that is attributable to the function for which the fee is charged.

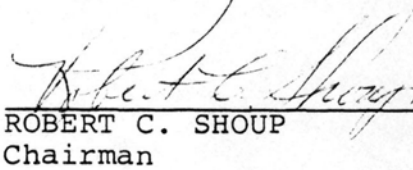
The proposed change will increase the annual individual license fee for CPA's and LPA's from the current $15.00 to $20.00. This increase is expected to generate $23,475 in additional funds which are needed to offset operating expenses not to include examination costs. It is reasonable to increase the individual license fees because of the additional revenue they will generate and

and because an increase in corporate and partnership fees cannot be fully accomplished unless the Legislature amends Minn. Stat. § 319A.21 (1982) and would not raise sufficient additional revenue.

The agency has considered the impact that the proposed increase in fees will have on small business and finds that such impact will be minimal and that any impact is mandated by law. The proposed increase will cost each individual licensee an additional $5.00 a year and will not impose additional compliance or reporting requirements.

Dated: June 18, 1984.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

By: 
ROBERT C. SHOUP
Chairman

STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

PROPOSED AMENDMENT TO A RULE OF THE STATE BOARD OF ACCOUNTANCY GOVERNING LICENSURE FEES FOR CERTIFIED PUBLIC ACCOUNTANTS AND LICENSED PUBLIC ACCOUNTANTS

STATEMENT OF COMPLIANCE WITH RULEMAKING PROCEDURES

I, Special Assistant Attorney General Barry R. Greller, do hereby declare that I have examined the above rules and all related documents and that, based on my examination and my personal familiarity with the applicable procedures, the Administrative Procedure Act, the rules of the Office of Administrative Hearings, and the rules of the Attorney General have been followed without exception.

Dated: August 21, 1984

Barry R. Greller

BARRY R. GRELLER
Special Assistant
Attorney General

SF-00006-03

STATE OF MINNESOTA

Office Memorandum

DEPARTMENT Board of Accountancy

TO: Josie Ashton, Controller
Department of Finance
114 Administration Building

DATE: April 10, 1984

FROM: Pamela Azer
Executive Secretary

PHONE: 296-7937

MINNESOTA BOARD OF ACCOUNTANCY
APR 19 1984

SUBJECT: Board Fee Revision:

This is to request approval of a Board fee schedule revision that proposes to increase the CPA initial license fee from $15.00 to $20.00 and to increase the CPA and LPA renewal license fees from $15.00 to $20.00.

As indicated in the Current Fee Review Sheet (Enclosure 2) the Board of Accountancy returned $18.5 to the General Fund in 1982; $33.9 to the General Fund in 1983 (total 52.4) and experienced a shortfall of 43.7 in 1984 (See Enclosure 2 - Current Fee Review Sheet). It is my understanding per our phone conversation April 2, 1984 that while the Board will be given credit for the amount returned to the General Fund, it is necessary to increase fees to recover the total costs in F.Y. 1985.

The license fee increase is being requested to offset this anticipated deficit. The Board was appropriated $231,300 for the fiscal year 1985. Statewide indirect costs for 1985 are $2,400. Commerce indirect costs for 1985 are $16,900. Total costs to be recovered in F.Y. 1985 are $250,600 (See Enclosure 1 - Actual/ Estimated Expenditures). Anticipated receipts for F.Y. 1985 are $227,400. The Board of Accountancy will experience a short fall of $23,200 for the Fiscal Year 1985 (See Enclosure 2 - Current Fee Review Sheet). Increasing the initial CPA license fee and the CPA and LPA renewal license fees from $15.00 to $20.00 will generate approximately $23,475 (See Enclosure 3) and will recover total F.Y. 1985 costs (See Enclosure 4 - Revised Fee Review Sheet).

Actual and Estimated Expenditures sheet for the F.Y. 1981 - 1985 is included as Enclosure 1. A current fee review sheet is at Enclosure 2. Fee listings and a comparison of current fee projections are at Enclosure 3. The Revised Fee Review is at Enclosure 4.

If you have any questions regarding this request contact me at 296-7937. Thank you for your consideration and assistance.

PA:jp

cc: Barry Greller
Robert Shoup, Chairman
Board members
Tammy Wetterling

Date April 18, 1984

Approved by
Allen A. Yazamp, Director
Budget Operations and Support

ENCLOSURE 1

ACCOUNTANCY BOARD ACTUAL/ANTICIPATED COST

	FY 81 ACTUAL	FY 82 ACTUAL	FY 83 ACTUAL	FY 84 ESTIMATED	FY 85 ESTIMATED
Actual/Estimated Expenditure	181.8	180.4	174.6	245.6	231.3
Statewide Indirect		5.5	7.6	6.0	2.4
Commerce Indirect		13.2	15.7	16.4	16.9
Total Cose to be Recovered by Fees	181.8	199.1	197.9	268.0	250.6

Fi-00194-02

Department of Finance ENCLOSURE 2

Fee Review

Department/Agency: Non Health Boards/Accountancy Board	
Fee Name: Licensing and Examining	
Legal Citation: Minn. Stat. 55, 326.16 to 326.23	Fee Set By: ☒ Law ☐ Agency
Purpose of Fee: To License Certified Public Accountants and Public Accountants and to enforce the provision of Minnesota Statute 55, 326.16 to 326.23.	
☐ Dedicated ☒ Non-Dedicated	Revenue Code:
APID:	

Dollars in Thousands (137,522 = 137.5)

Fiscal Year	Actual F.Y. 81	Actual F.Y. 82	Actual F.Y. 83	Requested F.Y. 84	Requested F.Y. 85
Actual/Anticipated Receipts	216.9	217.6	231.8	224.3	227.4
Less Actual/ Anticipated Costs	181.8	199.1	197.9	268.0	250.6
Current Difference	35.1	18.5	33.9	(43.7)	(23.2)
Accumulated Difference*	253.4	271.9	305.8	262.1	238.9
Number Paying Fee					
Present Fee					
Date Fee Last Changed					

*Accumulated from F.Y. 75.

Remarks:

	Actual 1983	Estimated 1984	Estimated 1985
ACTUAL/ESTIMATED EXPENDITURES	174.6	245.6	231.3
INDIRECT COSTS			
Statewide Indirect	7.6	6.0	2.4
Commerce Indirect	15.7	16.4	16.9
Total Indirect Cost	23.3	22.4	19.3
TOTAL ACTUAL/ESTIMATED COSTS	199.1	268.0	250.6

Department Authorized Signature:	Agency Controller Signature:

ENCLOSURE 3

FEE ADJUSTMENT PROPOSAL

Title of Fee	Present Fee	Proposed Fee
Application Fee - 1st Sitting	100.00	100.00
Application Fee - Re-exam	25.00	25.00
Certificates	75.00	75.00
Application for Reciprocity	75.00	75.00
CPA Initial License	15.00	20.00
CPA Renewals	15.00	20.00
LPA Renewals	15.00	20.00
Applications for Registering New Corporations	100.00	100.00
Renewal Fees - Partnerships & Corporations (LPA & CPA)	25.00	25.00
LPA Initial License	75.00	75.00
Registration/Partnership	25.00	25.00
Miscellaneous	0	0

The Board of Accountancy has projected approximately 3,400 actively licensed CPAs, 790 LPAs and 425 newly licensed CPAs for F.Y. 1984 for a total of 4,615 licenses.

The Board projects 3,600 actively licensed CPAs, 600 LPAs (number of LPAs has been decreasing by 200 yearly) and 435 new licenses for 1985.

		1985	
CPAs	3,400		3,600
LPAs	790		600
New Licenses	425		435
	4,615		4,635
Current Fee	$15	Proposed Fee	$20
TOTAL	$69,225	TOTAL	$92,700

TOTAL AT PROPOSED RATE	$92,700
TOTAL AT CURRENT RATE	$69,225
	$23,475

Although 400 - 450 new licenses are generated each year, approximately another 200 will apply for exempt status (no fee).

FI-00194-02

Department of Finance

ENCLOSURE 4

Fee Review

Department/Agency: Non Health Boards/Accountancy Board

Fee Name: Licensing and Examining

Legal Citation: Minn. Stat. 55, 326.16 to 326.23

Fee Set By: [X] Law [ ] Agency

Purpose of Fee: To License Certified Public Accountants and Public Accountants and to enforce the provisions of Minn. Statute 55, 326.16 to 326.23.

[ ] Dedicated [X] Non-Dedicated

Revenue Code:

APID:

Dollars in Thousands (137,522 = 137.5)

Fiscal Year	Actual F.Y. 81	Actual F.Y. 82	Actual F.Y. 83	Requested F.Y. 84	Requested F.Y. 85
Actual/Anticipated Receipts	216.9	217.6	231.8	224.3	250.9
Less Actual/ Anticipated Costs	181.8	199.1	197.9	268.0	250.6
Current Difference	35.1	18.5	33.9	(43.7)	.3
Accumulated Difference*	253.4	271.9	305.8	262.1	262.4
Number Paying Fee					
Present Fee					
Date Fee Last Changed					

*Accumulated from F.Y. 75.

Remarks:

Department Authorized Signature:

Agency Controller Signature:

SF-00006-03

STATE OF MINNESOTA

DEPARTMENT ATTORNEY GENERAL

Office Memorandum

TO: LARRY STARNS
Special Assistant Attorney General

DATE: Aug. 21, 1984

FROM: BARRY R. GRELLER Barry R. Greller
Special Assistant Attorney General

PHONE:

SUBJECT: PROPOSED AMENDMENT TO A RULE OF THE STATE BOARD OF ACCOUNTANCY GOVERNING LICENSURE FEES FOR CERTIFIED PUBLIC ACCOUNTANTS AND LICENSED PUBLIC ACCOUNTANTS

The Board of Accountancy has proposed and adopted a rule amending certain of its fees. Enclosed for review by the Attorney General with respect to form and legality in accordance with Minn. Rule 2000.0400 and Minn. Stat. § 14.26 (Supp. 1983), as amended by Minn. Laws 1984, ch. 640, § 15, please find all necessary documents in connection with the above-referenced rule. The documents enclosed are specified in the attached memorandum of Pamela Azer, dated August 3, 1984. As specified in Ms. Azer's memorandum, no written comments or requests for notice of submission of this rule to the Attorney General were received by the Board of Accountancy.

As an additional matter, I have also reviewed the 1984 amendment to Minn. Stat. § 16A.128, which appears in Minn. Laws 1984, ch. 628, art. 2, § 1, a revisor's bill. It appears to have no substantive impact on the above rule.

aso
Enc.

cc: Pamela K. Azer

SF-00006-03

STATE OF MINNESOTA

DEPARTMENT Board of Accountancy

Office Memorandum

TO: Barry Greller
Attorney General's Office

DATE: August 3, 1984

FROM: Pamela Azer, Executive Secretary
Minnesota State Board of Accountancy

PHONE: 296-7937

SUBJECT:

Enclosed for submission to the Attorney General's Office please find:

1. Notice of Intent to Solicit Outside Opinion.
   a. Finance Approval for the Board Fee Revision.
2. Certificate of Board's Authorizing Resolution.
3. Order for Notice of Intent to Amend Rules Without a Public Hearing.
4. Notice of Intent to Amend Rule Without a Public Hearing.
5. Mailing List Certificate.
6. Affidavit of Mailing Notice.
7. Statement of Need and Reasonableness.
8. Copy of Rule as Proposed.
9. Certificate of Board's Resolution Adopting Rule.
10. 2 Copies of Order Adopting Rule.
11. The Original and 3 Copies of Rule as Adopted.

Please be advised that the Board received no public response to the Notice of Intent to Solicit outside opinion or to the Rules as Proposed. In addition no requests were received for Notification of submission of the above rules to the Attorney General. Please prepare the Certificate of Compliance with rule making procedures and submit the rules to the Attorney General on behalf of the Board.

PA:jp

RECEIVED
AUG 7 1984
Attorney General's Office
Bremer Towers Office