

**SENATE**  
**STATE OF MINNESOTA**  
**NINETY-THIRD SESSION**

**S.F. No. 1660**

(SENATE AUTHORS: RASMUSSON, Murphy, Rest, Mohamed and Maye Quade)

DATE	D-PG	OFFICIAL STATUS
02/16/2023	843	Introduction and first reading Referred to State and Local Government and Veterans
02/12/2024	11559	Author added Rest
02/22/2024	11721	Author added Mohamed
03/11/2024		Comm report: To pass as amended and re-refer to Finance Author added Maye Quade

1.1 A bill for an act

1.2 relating to certified public accountants; amending standards for required education

1.3 and experience; amending Minnesota Statutes 2022, section 326A.03, subdivisions

1.4 3a, 6.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2022, section 326A.03, subdivision 3a, is amended to read:

1.7 Subd. 3a. **Early examination.** Notwithstanding any contrary provision in this section,

1.8 the board may adopt rules to permit a person under certain circumstances:

1.9 (1) to apply for the examination within 180 days prior to the person's anticipated

1.10 completion of the education requirements as defined in subdivision 6; and

1.11 (2) to take all or a part of the examination within 90 days of the anticipated completion

1.12 of the education requirements. No credit shall be given for any part of the examination taken

1.13 before completion of the education requirements in subdivision 3 unless:

1.14 (i) the education requirements in subdivision 3 and adopted rule requirements are met

1.15 within 120 days after taking any part of the examination; and

1.16 (ii) documentation of completion of education requirements is received by the board

1.17 within 150 days of the person taking any part of the examination.

1.18 **EFFECTIVE DATE.** This section is effective July 1, 2023.

1.19 Sec. 2. Minnesota Statutes 2022, section 326A.03, subdivision 6, is amended to read:

1.20 Subd. 6. **Certificate; required education and experience.** (a) On or after July 1, ~~2006~~

1.21 2023, a person who has passed the examination required in this section must be granted a

2.1 certificate as a certified public accountant provided the person provides one of the following  
2.2 certifications; the board verifies the certification; and the person complies with requirements  
2.3 for initial issuance of the certificate as a certified public accountant as prescribed by the  
2.4 board by rule:

2.5 (1) the person certifies to the board that the person has completed at least 150 semester  
2.6 or 225 quarter hours at a college or university that is fully accredited by a recognized  
2.7 accrediting agency listed with the United States Department of Education, or an equivalent  
2.8 accrediting association, and has completed at least one year of experience of the type  
2.9 specified in paragraph (b);

2.10 (2) ~~the board verifies the certifications; and (3) the person complies with requirements~~  
2.11 ~~for initial issuance of the certificate as a certified public accountant as prescribed by the~~  
2.12 ~~board by rule.~~ the person certifies to the board that the person has completed at least 120  
2.13 semester or 180 quarter hours at a college or university that is fully accredited by a recognized  
2.14 accrediting agency listed with the United States Department of Education, or an equivalent  
2.15 accrediting association, and has completed at least two years of experience of the type  
2.16 specified in paragraph (b); or

2.17 (3) the person certifies to the board that the person has completed 120 semester or 180  
2.18 quarter hours at a college or university that is fully accredited by a recognized accrediting  
2.19 agency listed with the United States Department of Education, or an equivalent accrediting  
2.20 association, and has completed at least one year of experience of the type specified in  
2.21 paragraph (b), and completed 120 hours of professional education within one year of applying  
2.22 for licensure as provided for in 326A.04, subdivision 4. Professional education hours  
2.23 completed under this clause must be taken by a provider accredited by the National  
2.24 Association of State Boards of Accountancy or as defined in board rules for professional  
2.25 education and shall not qualify to meet professional education hours required after initial  
2.26 licensure.

2.27 (b) An applicant for initial issuance of a certificate under this subdivision shall ~~show~~  
2.28 ~~that the applicant has had one year of~~ meet the experience requirements as defined in  
2.29 paragraph (a), clause (1), (2), or (3). Acceptable experience includes providing any type of  
2.30 service or advice involving the use of accounting, attest, compilation, management advisory,  
2.31 financial advisory, tax, or consulting skills, as verified by a licensee and meeting requirements  
2.32 prescribed by the board by rule. Acceptable experience may be gained through employment  
2.33 in government, industry, academia, or public practice. Experience as an auditor in the Office  
2.34 of the Legislative Auditor or State Auditor, as verified by a licensee, shall be acceptable  
2.35 experience.

3.1 **EFFECTIVE DATE.** This section is effective July 1, 2023.