

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

**S.F. No. 3251**

(SENATE AUTHORS: KORAN)

DATE	D-PG	OFFICIAL STATUS
02/17/2022	5055	Introduction and first reading
		Referred to State Government Finance and Policy and Elections
02/24/2022		Comm report: To pass as amended
		Second reading

1.1 A bill for an act

1.2 relating to certified public accountants; repealing procedures related to the automatic

1.3 revocation of certain public accountant certificates; repealing Minnesota Statutes

1.4 2020, section 326A.04, subdivision 11.

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

1.6 Section 1. **REPEALER.**

1.7 Minnesota Statutes 2020, section 326A.04, subdivision 11, is repealed.

1.8 **EFFECTIVE DATE.** This section is effective the day following final enactment.

**326A.04 CERTIFICATE ISSUANCE AND RENEWAL; COMPETENCY STANDARD.**

Subd. 11. **Automatic revocation.** The certificate of a person who fails to renew a certificate for more than two years after expiration or the certificate of a person who had not reported required experience to the board by January 1, 2003, and who fails to report the required experience under Minnesota Rules shall be automatically revoked by order of the board. The orders may be issued by the board without following the procedures of chapter 14, provided the board notifies each affected person by mail at the person's last known address on file with the board at least three days prior to the issuance of any order. No notice is required if the last communication sent by the board to a licensee was returned to the board by the United States Postal Service as undeliverable and with no forwarding address. Certificates revoked by the board may be reinstated, if at all, under section 326A.09. This subdivision does not apply to certified public accountants who have notified the board, according to requirements prescribed by board rule, that they will not use the CPA designation in any manner and will not provide professional services.