

Sec. 3. Minnesota Statutes 1999 Supplement, section 179A.101, subdivision 2, is amended to read:

Subd. 2. **EXCLUSIONS.** The following employees are excluded from the appropriate units under subdivision 1:

- (1) personal secretaries to judges;
- (2) court reporters;
- (3) law clerks;
- (4) (3) managerial employees;
- (5) (4) confidential employees; and
- (6) (5) supervisory employees.

Presented to the governor April 6, 2000

Signed by the governor April 10, 2000, 2:54 p.m.

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#### CHAPTER 346—S.F.No. 2803

*An act relating to accountants; modifying licensing requirements; requiring the board of accountancy to implement a voluntary registration of accounting practitioners; amending Minnesota Statutes 1998, section 326.19, subdivisions 1, 2, and by adding a subdivision; proposing coding for new law in Minnesota Statutes, chapter 326.*

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

Section 1. Minnesota Statutes 1998, section 326.19, subdivision 1, is amended to read:

Subdivision 1. **CERTIFICATES AND LICENSES AS CERTIFIED PUBLIC ACCOUNTANTS.** (a) A certified public accountant certificate shall be granted to any person:

- (1) who has attained the age of 18 years;
- (2) who is of good character has met ethical standards set by the board;
- (3) who has successfully completed an examination in the subjects and at the times the board may prescribe in its rules; and
- (4) who meets all other requirements for issuance of a certificate, including payment of required fees.

(b) Until July 1, 2006, the examination shall be administered by the board only to a candidate who:

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(1) holds a master's degree with a major in accounting from a college or university that is fully accredited by a recognized accrediting agency listed with the United States Department of Education;

(2) holds a baccalaureate degree, with a major in accounting, from a college or university that is fully accredited by a recognized accrediting agency listed with the United States Department of Education or who has in the opinion of the board at least an equivalent education;

(3) holds a baccalaureate degree from a college or university that is fully accredited by a recognized accrediting agency listed with the United States Department of Education and who has in the opinion of the board at least an equivalent education, or providing at least one year of experience of the type specified in subdivision 4 has been completed;

(4) provides evidence of having completed two or more years of study with passing grade average or above from a college, university, technical college, or a Minnesota licensed private school that is fully accredited by a recognized accrediting agency listed with the United States Department of Education or who has in the opinion of the board at least an equivalent education, providing that at least three years experience of the type specified in subdivision 4 has been completed; or

(5) holds a diploma as a graduate of an accredited high school or who has in the opinion of the board at least an equivalent education, providing that at least five years experience of the type specified in subdivision 4 has been completed.

(c) On or after July 1, 2006, the examination shall be administered by the board only to a candidate who has a baccalaureate or higher degree, with a major in accounting or a major in business with accounting emphasis, or an equivalent education, from a college or university that is fully accredited by a recognized accrediting agency listed with the United States Department of Education, or an equivalent accrediting association.

Sec. 2. Minnesota Statutes 1998, section 326.19, subdivision 2, is amended to read:

Subd. 2. **EXPERIENCE.** (a) A certified public accountant license shall be granted to any person who has been issued a certified public accountant certificate under subdivision 3. Until July 1, 2006, those persons holding certified public accountant certificates issued under subdivision 1 who meet all other requirements for licensure, including payment of required fees, shall be granted licenses as certified public accountants, providing that they have completed the following required experience of the type specified in subdivision 4 in addition to any experience required in subdivision 1, paragraph (b):

(1) for those whose educational qualifications meet the requirements of subdivision 1, paragraph (b), clause (1), the experience requirement is one year;

(2) for those whose educational qualifications meet the requirements of subdivision 1, paragraph (b), clause (2), the experience requirement is two years;

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(3) for those whose educational and experience qualifications meet the requirements of subdivision 1, paragraph (b), clause (3), the additional required experience is two years;

(4) for those whose educational and experience qualifications meet the requirements of subdivision 1, paragraph (b), clause (4), the additional required experience is two years; and

(5) for those whose educational and experience qualifications meet the requirements of subdivision 1, paragraph (b), clause (5), the additional required experience is one year.

(b) On or after July 1, 2006, those persons holding certified public accountant certificates issued under subdivision 1 shall be granted licenses as certified public accountants provided they certify to the board that they have completed at least 150 semester or 225 quarter hours at a college or university that is fully accredited by a recognized accrediting agency listed with the United States Department of Education, or an equivalent accrediting association, and have completed at least one year of experience of the type specified in subdivision 4.

Sec. 3. Minnesota Statutes 1998, section 326.19, is amended by adding a subdivision to read:

Subd. 5. CONSULTATION. The board, in consultation with the University of Minnesota, the Minnesota state colleges and universities, private colleges, and private career schools regulated under chapter 141, shall establish criteria to assess equivalent education for purposes of subdivision 1, paragraph (c).

**Sec. 4. [326.197] REGISTERED ACCOUNTING PRACTITIONER.**

By July 1, 2004, the board shall implement a voluntary registration of accounting practitioners. The board shall prescribe the limitations of practice, educational preparation, examination, registration, fees, and continuing education requirements for the registration. The board shall consult with the University of Minnesota, the Minnesota state colleges and universities, the Minnesota Association of Private Post-Secondary Schools, the Private College Council, the Minnesota Association of Public Accountants, the Minnesota Society of Certified Public Accountants, and other organizations as deemed appropriate in the implementation of this section.

Presented to the governor April 6, 2000

Signed by the governor April 10, 2000, 2:45 p.m.

**CHAPTER 347—S.F.No. 2499**

*An act relating to human services; clarifying medical assistance reimbursement requirements for speech language pathologists; amending Minnesota Statutes 1999 Supplement, section 256B.0625, subdivision 8b.*

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