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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **3666**

03/29/2016 Authored by Johnson, B.,  
The bill was read for the first time and referred to the Committee on Government Operations and Elections Policy

1.1 A bill for an act  
1.2 relating to counties; requiring elected county auditors, treasurers, and  
1.3 auditor-treasurers to be certified public accountants; providing for an office to  
1.4 become an appointed position filled by a certified public accountant if the person  
1.5 elected is not a CPA; amending Minnesota Statutes 2014, sections 375A.10,  
1.6 subdivision 5; 384.01; 385.01.

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

1.8 Section 1. Minnesota Statutes 2014, section 375A.10, subdivision 5, is amended to read:

1.9 Subd. 5. **Auditor-treasurer.** (a) In any county exercising the option provided  
1.10 in subdivision 2, clause (c), the office shall be known thereafter as the office of  
1.11 auditor-treasurer, if the office is to remain elective. If the board chooses to make the  
1.12 office of auditor-treasurer elective, and not require a referendum, it must act with the  
1.13 concurrence of 80 percent of its members.

1.14 In the exercise of this option, the county board shall direct which of the offices of  
1.15 auditor or treasurer shall be terminated for the purpose of providing for the election to  
1.16 the single office of auditor-treasurer. The duties, functions and responsibilities which  
1.17 have been heretofore and which shall hereafter be required by statute to be performed  
1.18 by the county auditor and the county treasurer shall be vested in and performed by the  
1.19 auditor-treasurer without diminishing, prohibiting or avoiding those specific duties  
1.20 required by statute to be performed by the county auditor and the county treasurer.

1.21 Nothing in this subdivision shall preclude the county from exercising the option to  
1.22 make the combined office of auditor-treasurer appointive as if it had been specifically  
1.23 enumerated in subdivision 2. If the combined office is to be appointive, a referendum  
1.24 under section 375A.12 shall be necessary.

2.1 If the combined office is to be elective, a referendum under section 375A.12 shall  
2.2 be necessary if:

2.3 ~~(a)~~ (1) the county board requires a referendum; or

2.4 ~~(b)~~ (2) a referendum is required by a petition of a number of voters equal to ten  
2.5 percent of those voting in the county at the last general election that is received by the  
2.6 county auditor within 30 days after the second publication of the board resolution that  
2.7 orders the combination.

2.8 The persons last elected to the positions of auditor and treasurer before adoption of the  
2.9 resolution shall serve in those offices and perform the duties of those offices until the  
2.10 completion of the terms to which they were elected.

2.11 (b) A person elected as an auditor-treasurer must meet the qualifications to be an  
2.12 elected auditor and treasurer in sections 384.01 and 385.01. If the person elected to the  
2.13 office of county auditor-treasurer is not a certified public accountant or fails to maintain  
2.14 the certification required to be a certified public accountant, the office is deemed vacant  
2.15 and becomes an appointed position, which the county board shall fill by appointing a  
2.16 certified public accountant. A referendum is not required under this paragraph.

2.17 Sec. 2. Minnesota Statutes 2014, section 384.01, is amended to read:

2.18 **384.01 ELECTION; ELIGIBILITY.**

2.19 A county auditor shall be elected in each county. No county surveyor or county  
2.20 treasurer is eligible to such office. An elected county auditor must be a public accountant,  
2.21 certified under chapter 326A. Notwithstanding any other procedures in law for converting  
2.22 a county office from an elected to an appointed position, if the person elected to the office  
2.23 of county auditor is not a certified public accountant or fails to maintain the certification  
2.24 required to be a certified public accountant, the office is deemed vacant, becomes an  
2.25 appointed position, and the county board shall appoint a certified public accountant  
2.26 to fill the position.

2.27 Sec. 3. Minnesota Statutes 2014, section 385.01, is amended to read:

2.28 **385.01 ELECTION; ELIGIBILITY.**

2.29 A county treasurer shall be elected in each county. Any person holding the office  
2.30 of county attorney, sheriff, county recorder, county auditor, or county commissioner at  
2.31 the time of any election at which a county treasurer is to be elected is not eligible to the  
2.32 office of county treasurer at that election. An elected county treasurer must be a public  
2.33 accountant, certified under chapter 326A. Notwithstanding any other procedures in law for

3.1 converting a county office from an elected to an appointed position, if the person elected  
3.2 to the office of county treasurer is not a certified public accountant or fails to maintain  
3.3 the certification required to be a certified public accountant, the office is deemed vacant,  
3.4 becomes an appointed position, and the county board shall appoint a certified public  
3.5 accountant to fill the position.

3.6 Sec. 4. **EFFECTIVE DATE.**

3.7 This act is effective August 1, 2016, and applies to persons elected to the office of  
3.8 county auditor, treasurer, or auditor-treasurer on or after that date.