

MINNESOTA STATUTES 1979 SUPPLEMENT

325.933 REGULATION OF MANUFACTURES AND SALES

visit his home for the purpose of negotiating the purchase of the specific good or service requested. This exclusion shall only apply where the buyer furnishes the seller with a separate dated and signed statement in the buyer's handwriting expressly acknowledging and waiving his right to cancel the sale; or

(e) a sale of insurance, securities, or real property; or a sale by public auction; or

(f) a sale of a motor vehicle, as defined in section 168.011, subdivision 4, when the buyer's agreement or offer to purchase is made at a place other than the buyer's place of residence.

[For text of subs 3 to 6, see M.S.1978]

[1979 c 128 s 1]

325.989 Enforcement; penalties.

[For text of subs 1 to 3, see M.S.1978]

Subd. 3a. Rules promulgated by the director of the energy agency pursuant to sections 325.985, subdivision 1, and 325.986, subdivision 1 may be enforced by the director of the energy agency pursuant to section 116H.15.

[For text of subd 4, see M.S.1978]

[Ex1979 c 2 s 38]

CHAPTER 326. EMPLOYMENTS LICENSED BY STATE

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326.01	Definitions.	326.21	Repealed.
326.02	Registration of architects, engineers, surveyors and landscape architects.	326.211	Prohibited acts.
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326.01 Definitions.

[For text of subs 1 to 6a, see M.S.1978]

Subd. 6b. **Installer.** The term "installer" means a person who has the necessary qualifications, training, experience, and technical knowledge to properly lay out and install electrical wiring, apparatus, and equipment for major electrical home appliances and such other electrical equipment as is determined by the state board of electricity pursuant to section 326.242, subdivision 3, on the load side of the main service on farmsteads or in any town or municipality with less than 1500 inhabitants, which is not contiguous to a city of the first class and does not contain an established business of a master electrician, and who is licensed as such by the state board of electricity.

[For text of subs 7 to 21, see M.S.1978]

[1979 c 121 s 1]

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326.02 Registration of architects, engineers, surveyors and landscape architects.

[For text of subs 1 to 3, see M.S.1978]

Subd. 4. **Practice of land surveying.** Land surveying means the application of the principles of mathematics, physical and applied sciences and law to measuring and locating lines, angles, elevations and natural or man-made features in the air, on the surface of the earth, underground and on the beds of bodies of water for the purpose of:

- (a) monumenting property boundaries;
- (b) planning, designing, and platting of land and subdivisions including the topography, alignment and grades of streets; and
- (c) preparing and perpetuating maps, record plats and property descriptions.

Any person who offers to perform, holds himself out as able to perform, or who does perform land surveying for others shall be practicing land surveying.

Nothing contained in the provisions of sections 326.02 to 326.15, shall prohibit a licensed professional engineer, architect, or landscape architect from doing any work included in the practice of engineering, architecture and landscape architecture, if the work does not involve the establishment or reestablishment of property corners or property lines.

[For text of subs 4a and 5, see M.S.1978]

[1979 c 209 s 1]

326.04 Board of architecture, engineering, land surveying and landscape architecture.

To carry out the provisions of sections 326.02 to 326.15 there is hereby created a board of architecture, engineering, land surveying and landscape architecture (hereinafter called the board) consisting of 17 members, who shall be appointed by the governor. Three members shall be licensed architects, five members shall be licensed engineers, one member shall be a licensed landscape architect, two members shall be licensed land surveyors and six members shall be public members. Not more than one member of said board shall be from the same branch of the profession of engineering. The first landscape architect member shall be appointed as soon as possible and no later than 60 days after August 1, 1975 and shall serve for a term to end on January 1, 1977. Membership terms, compensation of members, removal of members, the filling of membership vacancies, and fiscal year and reporting requirements shall be as provided in sections 214.07 to 214.09. The provision of staff, administrative services and office space; the review and processing of complaints; the setting of board fees; and other provisions relating to board operations shall be as provided in chapter 214 and Laws 1976, Chapter 222, Sections 2 to 7.

[1979 c 209 s 2]

326.06 General powers and duties of board.

Each member of the board shall receive a certificate of appointment from the governor, and, before beginning his term of office, shall file with the secretary of state the constitutional oath of office. The board shall adopt and have an official seal, which shall be affixed to all licenses granted; shall make all rules, not inconsistent with law, needed in performing its duties; and shall fix standards for determining the qualifications of applicants for certificates, which shall not exceed the requirements contained in the curriculum of a recognized school of architecture, landscape architecture or engineering. The board shall make rules to define classes of buildings with respect to which persons performing services described in section 326.03, subdivision 2, may be exempted from the provisions of sections 326.02 to 326.15, by a finding of no probable risk to life, health, property or public welfare. These rules shall be promulgated on or before July 1, 1979. Upon the adoption of these rules, section 326.03, subdivision 2, clauses (e) and (f), are superseded and of no effect.

[1979 c 222 s 1]

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326.165 Board of accountancy.

Subdivision 1. **Purpose.** It is the policy of this state to promote the dependability of information which is used for guidance in financial transactions or for accounting for or assessing the status or performance of commercial and noncommercial enterprises, whether public, private or governmental. The public interest requires that persons engaged in the practice of public accounting be qualified; that a public authority competent to prescribe and assess the qualifications of public accountants be established; that the expression of opinions on financial statements be reserved to persons who demonstrate their ability and fitness to observe and apply the standards of the accounting profession; and that the use of accounting titles likely to confuse the public be prohibited.

Subd. 2. **Practice of public accounting.** The "practice of public accounting" is: holding one's self out to the public as skilled in the knowledge, science, and practice of accounting; or, expressing opinions on financial statements, schedules, reports, or exhibits to be used for publication, for credit purposes, for use in courts or for other purposes involving use by third parties.

Subd. 3. **Opinions on financial statements.** "Opinions on financial statements" are any opinions expressed in accordance with generally accepted auditing standards as to the fairness of presentation of information which is used for guidance in financial transactions or for accounting for or assessing the status or performance of commercial and noncommercial enterprises, whether public, private, or governmental.

[1979 c 326 s 1]

326.17 Board of accountancy.

A board of accountancy is hereby created to carry out the purposes and enforce the provisions of section 326.165 and sections 326.17 to 326.23. It shall consist of between seven and nine citizens of this state to be appointed by the governor as provided in this section. Two shall be public members as defined by section 214.02, five shall be licensed certified public accountants, and two shall be licensed public accountants under the provisions of sections 326.17 to 326.23. When the number of licensed public accountants in this state drops below 100, their representation on the board of accountancy shall drop to one and the board shall consist of two public members, five certified public accountants, and one licensed public accountant. At the time when the number of licensed public accountants in this state drops below 25, the licensed public accountants shall lose their representation on the board, except that the licensed public accountant then serving on the board shall be allowed to complete his term of office and the board shall consist of two public members and five certified public accountants. Membership terms, compensation of members, removal of members, the filling of membership vacancies, and fiscal year and reporting requirements shall be as provided in sections 214.07 to 214.09. The provision of staff, administrative services and office space; the review and processing of complaints; the setting of board fees; and other provisions relating to board operations shall be as provided in chapter 214 and sections 326.17 to 326.23.

[1979 c 326 s 2]

NOTE: This section was also repealed by Laws 1979, Chapter 326, Section 15 effective July 1, 1982.

326.18 Board, duties, officers, examinations.

A majority of the board shall constitute a quorum. The board shall elect one of its number as chairman, another as vice-chairman, and another as secretary and treasurer, who shall hold their respective offices for a term of one year and until their successors are elected. The affirmative vote of four members of the board shall be considered as the action of the board. The board shall enforce the standard of general education; the standard of special education in the science and art of accounting; the standard of moral character and general public experience, as prescribed in sections 326.17 to 326.23, in all examinations conducted thereunder. The board shall make rules for the conduct of applicants' examinations and the character and scope of such examinations, the method and time of filing applications for examinations and their form and contents, and all other rules and regulations proper to carry into effect the purposes of sections 326.17 to 326.23. All such examinations shall be conducted by the board of accountancy. The time

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and place of holding examinations shall be advertised for not less than three consecutive days in one daily newspaper published in each of the counties where the examinations are to be held, and not less than 60 days prior to the date of each examination. The examinations shall take place as often as may be convenient in the opinion of the board. The board may make rules necessary to implement and enforce sections 326.17 to 326.23, and 214.12, including but not limited to rules of professional conduct, pertaining to individuals, partnerships and corporations practicing public accounting which it deems consistent with or required by the public welfare and rules of continuing education to be met by persons licensed under sections 326.17 to 326.23.

The board shall keep records of its proceedings, an accurate list of all applications made, licenses and permits issued, and licenses and permits revoked, and shall keep proper financial records in which there shall be entered a complete statement of the cash receipts and disbursements. The board shall issue to each person who meets the examination and experience requirements of a certified public accountant a certificate to that effect, and shall maintain a record of that issuance. It shall adopt and provide itself with a seal with a band inscribed "Certified Public Accountant, State of Minnesota," with the coat of arms of Minnesota in the center, which seal shall be affixed to each certificate of certified public accountant issued under sections 326.17 to 326.23. The board shall issue to each person who qualifies for a license under sections 326.17 to 326.23 as a licensed public accountant a certificate as a licensed public accountant and shall maintain a record of that issuance. It shall adopt and provide itself with a seal with a band inscribed "Licensed Public Accountant, State of Minnesota," with the coat of arms of Minnesota in the center, which seal shall be affixed to each certificate of the licensed public accountant, issued under sections 326.17 to 326.23. All records of the board shall be open to the inspection of the public at the office of its secretary.

[1979 c 326 s 3]

NOTE: This section was also repealed by Laws 1979, Chapter 326, Section 15 effective July 1, 1982.

326.19 Licensure; qualifications of accountants.

Subd. 2. **Qualifications.** The license, certified public accountant, shall be granted to any person:

- (a) Who has attained the age of 18 years; and
- (b) Who holds:

(i) a master's degree with a major in accounting from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting association, or who has in the opinion of the board at least an equivalent education, providing at least one year of experience of the type specified in subdivision 4, has been completed; or

(ii) a baccalaureate degree, with a major in accounting, from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting association, or whose credits are acceptable to the University of Minnesota for admission to graduate study, or who has in the opinion of the board at least an equivalent education, providing at least two years experience of the type specified in subdivision 4, has been completed; or

(iii) a baccalaureate degree from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting association, or whose credits are acceptable to the University of Minnesota for admission to graduate study, or who has in the opinion of the board at least an equivalent education, providing at least three years experience of the type specified in subdivision 4, has been completed; or

(iv) evidence of having completed two or more years of study with passing grade average or above from a college or university that is fully accredited by the North Central Association of Colleges and Secondary Schools, or an equivalent accrediting association, or whose credits are acceptable to the University of Minnesota for admission to graduate study, or an area vocational-technical school, a Minnesota licensed private vocational school which fulfills the requirements of sections 141.21 to 141.36, or who has in

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the opinion of the board at least an equivalent education, providing at least five years experience of the type specified in subdivision 4, has been completed; or

(v) 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 at least six years experience of the type specified in subdivision 4, has been completed; and

(c) Who has completed successfully an examination in such subjects and at such times, as the board may prescribe in its rules. The examination shall be administered by the board only to a candidate who holds:

(i) a baccalaureate degree with a major in accounting or higher degree, as described in clause (c) (i) or clause (c) (ii) or to persons having at least an equivalent education, or to candidates for such degree providing such candidate is currently registered in his final semester or quarter preceding graduation, or

(ii) a baccalaureate degree, as described in clause (c) (iii), provided at least one year experience of the type specified in subdivision 4, has been completed, or

(iii) evidence of having completed two or more years of study with passing grade average or above from a college, university, area vocational-technical school or a Minnesota licensed private vocational school which fulfills the requirements of sections 141.21 to 141.36, as described in clause (c) (iv), provided at least three years experience of the type specified in subdivision 4, has been completed, or

(iv) a diploma as a graduate of an accredited high school, as described in clause (c) (v), provided at least five years experience of the type specified in subdivision 4, has been completed.

[For text of subs 3 and 4, see M.S.1978]

[1979 c 326 s 4]

NOTE: This section was also repealed by Laws 1979, Chapter 326, Section 15 effective July 1, 1982.

326.191 Public accountants; licensing.

Any person: (i) who is a resident of this state or has a place of business in this state; (ii) who has attained the age of 18 years; (iii) who meets the requirements of clause (a), (b), (c), or (d) below shall so certify to the board on or before the first day of January, 1980, and shall thereafter be licensed by the board as a licensed public accountant:

(a) Persons who held themselves out to the public as public accountants and who were engaged within this state for a minimum of one year as of July 1, 1979 in the practice of public accounting as their principal occupation;

(b) Persons who for at least one year immediately prior to July 1, 1979 have been employees whose principal duty has been the practice of accounting for a certified public accountant or a public accountant engaged within this state in the practice of public accounting as his principal occupation;

(c) Persons who, for a minimum of one year as of July 1, 1979, held senior level accounting or auditing positions in government which are equivalent, as determined by the board, to the practice of public accounting, and were required to successfully complete an examination in accountancy or obtain specific accounting experience or accounting education as a prerequisite for the position; or

(d) Persons serving in the armed forces of the United States of America on January 1, 1980, who for a minimum of one year immediately prior to entering the service held themselves out to the public as public accountants and were engaged within this state in the practice of public accounting as their principal occupation. In that case, the time for application for licensure shall be extended for a period of 12 months from the time the person is separated from active duty.

The board may license an applicant who does not meet the requirements of clause (a), (b), (c), or (d), but intends to practice full-time public accounting in this state, if the applicant is the holder of a license or registration as a public accountant issued by another state before July 1, 1979, which is, in the opinion of the board, equivalent to the li-

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censure requirements for a public accountant in this state. A license under this paragraph may be issued only if the other state provides for similar recognition of public accountants of this state.

The board may, in its discretion, license applicants who do not, for reasons of individual hardship, meet the minimum experience requirement.

The board shall charge an initial licensure fee to be determined by rule, to license a public accountant.

The board shall in each case determine whether the applicant is eligible for a license. Any individual who is so licensed and who holds a permit issued under this section shall be styled and known as a "licensed public accountant."

[1979 c 326 s 5]

326.20 Renewal.

Subdivision 1. License renewal of certified public accountants and licensed public accountants. Every holder of a certified public accountant license or a licensed public accountant license issued by the board, if he is engaged, or intends to be engaged, in public practice within this state at any time during a calendar year shall renew his license as prescribed by the board by rule.

The board shall, upon application made by any holder of an unrevoked Minnesota license as a certified public accountant or license as a licensed public accountant, renew the license which shall be good for a period prescribed by the board, unless the said certificate or license shall sooner be revoked. Interim licenses shall be issued to individuals who have satisfied the provisions of sections 326.17 to 326.23 within the year.

Subd. 2. Licensure of partnerships and corporations. Every partnership or corporation in which one or more certified public accountants or licensed public accountants of this state is a partner or shareholder, if it is engaged, or intends to be engaged, in public practice within this state at any time shall be licensed by the state board of accountancy for that period. Upon application made upon the affidavit of a general partner of the partnership or secretary of the corporation who is a certified public accountant or a licensed public accountant of this state in good standing, the board shall issue a license which shall be good for a period prescribed by the board, unless the license shall sooner be revoked. Interim licenses shall be issued to partnerships or corporations which have satisfied the provisions of this subdivision. The application shall confer upon the board the consent of the partnership or corporation, and of the general partner or secretary making the application, to the board's jurisdiction over the acts of the partnership and its partners or agents or of the corporation and its shareholders or agents within the state.

No partnership or corporation shall style itself as a firm of certified public accountants unless (a) all partners or shareholders resident in this state are certified public accountants of this state, (b) all managers in charge of offices maintained in this state are certified public accountants of this state, (c) all partners or shareholders, wherever situated, are certified public accountants of one of the states or territories or of the District of Columbia and (d) the partnership or corporation is duly licensed under section 326.20.

No partnership or corporation shall style itself as a firm of licensed public accountants unless (a) all partners or shareholders resident in this state are licensed public accountants or certified public accountants of this state, (b) all managers in charge of offices maintained in this state are licensed public accountants or certified public accountants of this state, (c) all partners or shareholders, wherever situated, are licensed public accountants of this state or certified public accountants of one of the states or territories or the District of Columbia and (d) the partnership or corporation is duly licensed under section 326.20.

Any cooperative auditing organization organized under chapter 308 (a) which for a minimum of one year prior to July 1, 1979, has been rendering auditing, accounting of business analysis services to its members only, and (b) whose managers in charge of offices maintained in this state are certified public accountants or licensed public accountants of this state, shall be deemed to be qualified for a cooperative auditing service license and may style itself as a licensed cooperative auditing service.

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[For text of subd 3, see M.S.1978]

[1979 c 326 s 6,7]

NOTE: Subdivision 2, as amended by Laws 1979, Chapter 326, Section 7, is effective July 1, 1980. See Laws 1979, Chapter 326, Section 16.

NOTE: This section was also repealed by Laws 1979, Chapter 326, Section 15 effective July 1, 1982.

326.21 [Repealed, 1979 c 326 s 15]

NOTE: This section is repealed effective July 1, 1982. See Laws 1979, Chapter 326, Section 15.

326.211 Prohibited acts.

Subdivision 1. Except as permitted by the board, no person shall assume or use the title or designation "certified public accountant," or the abbreviation "C.P.A." or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the person is a certified public accountant, unless the person has received a certificate as a certified public accountant under sections 326.17 to 326.23, holds a license issued under sections 326.17 to 326.23 which is not revoked or suspended, and has all of his offices in this state for the practice of public accounting maintained and licensed as required under section 326.20.

Subd. 2. No partnership or corporation shall assume or use the title or designation "certified public accountant," or the abbreviation "C.P.A.," or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the partnership or corporation is composed of certified public accountants, unless the partnership or corporation is licensed as a partnership or corporation of certified public accountants under section 326.20 and all offices of the partnership or corporation in this state for the practice of public accounting are maintained and licensed as required under section 326.20.

Subd. 3. No person shall assume or use the title or designation "licensed public accountant" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the person is a licensed public accountant, unless the person is licensed as a licensed public accountant under section 326.191, and all of the person's offices in this state for the practice of public accounting are maintained and licensed as required under section 326.20, or unless the person has received a certificate as a certified public accountant under section 326.18, holds a license issued under section 326.20, and all of the person's offices in this state for the practice of public accounting are maintained and licensed as required under section 326.20.

Subd. 4. No partnership or corporation shall assume or use the title or designation "licensed public accountant" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the partnership or corporation is composed of licensed public accountants, unless the partnership or corporation is licensed as a partnership of licensed public accountants under section 326.20, and all offices of the partnership or corporation in this state for the practice of public accounting are maintained and licensed as required under section 326.20.

Subd. 5. No person, partnership, or corporation shall assume or use the title or designation "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," "public accountant," "accredited accountant," "accounting practitioner," or any other title or designation likely to be confused with "certified public accountant," or "licensed public accountant," or any of the abbreviations "C.A.," "L.A.," "P.A.," "R.A.," "A.A.," "A.P.," or similar abbreviations likely to be confused with "C.P.A." or "L.P.A." Anyone who holds a current license issued under sections 326.18 and 326.20 and all of whose offices in this state for the practice of public accounting are maintained and licensed as required under section 326.20 may hold himself out to the public as an "auditor."

Subd. 6. No person shall sign or affix his name or any trade or assumed name used by him in his profession or business to any opinion or certificate attesting in any way to the reliability of any representation or estimate in regard to any person or organi-

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zation embracing (1) financial information or (2) facts respecting compliance with conditions established by law or contract, including, but not limited to, statutes, ordinances, regulations, grants, loans, and appropriations, together with any wording accompanying or contained in the opinion or certificate, which indicates (a) that he is an accountant or auditor or (b) that he has expert knowledge in accounting or auditing, unless he holds a current license issued under section 326.20 and all of his offices in this state for the practice of public accounting are maintained and licensed under section 326.20. The provisions of this subdivision shall not prohibit any officer, employee, partner, or principal of any organization from affixing his signature to any statement or report in reference to the affairs of the organization with any wording designating the position, title, or office which he holds in the organization, nor shall the provisions of this subdivision prohibit any act of a public official or public employee in the performance of his duties.

Subd. 7. No person shall sign or affix a partnership or corporate name to any opinion or certificate attesting in any way to the reliability of any representation or estimate in regard to any person or organization embracing (a) financial information or (b) facts respecting compliance with conditions established by law or contract, including, but not limited to, statutes, ordinances, regulations, grants, loans, and appropriations, together with any wording accompanying or contained in the opinion or certificate which indicates that the partnership or corporation is composed of or employs (1) accountants or auditors or (2) persons having expert knowledge in accounting or auditing, unless the partnership or corporation is licensed under sections 326.17 to 326.23.

Subd. 8. No person, partnership or corporation not licensed under section 326.18 shall assume or use the title "auditor" on any sign, card, letterhead, or in any advertisement or directory without indicating thereon or therein that the person, partnership or corporation does not hold such a license, provided that this subdivision shall not prohibit any officer, employee, partner, or principal of any organization from describing himself by the position, title, or office he holds in the organization, nor shall this subdivision prohibit any act of a public official or public employee in the performance of his duties.

Subd. 9. No person shall assume or use the title or designation "certified public accountant" or "licensed public accountant" in conjunction with names indicating or implying that there is a partnership, or in conjunction with the designation "and Company" or "and Co." or a similar designation if, in any such case, there is in fact no bona fide partnership licensed under section 326.20. A sole proprietor or partnership lawfully using such title or designation in conjunction with such names or designation on the effective date of Laws 1979, Chapter 326 may continue to do so if he or it otherwise complies with the provisions of Laws 1979, Chapter 326, Sections 1 to 13 and Minnesota Statutes, Sections 327.17 to 327.23.

Subd. 10. No corporation, other than one licensed under sections 326.17 to 326.23, and in compliance with the rules of the board, shall style itself as certified public accountants or licensed public accountants, or use the abbreviation "C.P.A." or "L.P.A." in connection with its corporate name.

[1979 c 326 s 8]

326.212 Permitted acts.

Subdivision 1. Nothing contained in sections 326.17 to 326.23 shall prohibit any person not a certified public accountant or licensed public accountant from serving as an employee of, or an assistant to, a certified public accountant or licensed public accountant, or partnership or corporation composed of certified public accountants or licensed public accountants, provided that the employee or assistant shall not issue any accounting or financial statement over his name.

Subd. 2. The board, by rule, may permit persons holding a certificate issued pursuant to section 326.18, but who do not hold a current license, to assume or use the title or designation "certified public accountant" or "licensed public accountant," or the abbreviation "C.P.A.," "L.P.A.," or other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the person is a certified public accountant or licensed public accountant, provided (a) that the board has not revoked, suspended, or refused to renew a license previously issued to the person; (b) that the assumption or use is not incident to the practice of public accountancy; and (c) that the assumption or

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use is not in conjunction with or incident to any opinion or certificate within the purview of section 326.20, subdivision 1.

Subd. 3. Nothing contained in Laws 1979, Chapter 326, Sections 1 to 13 shall prohibit any corporation from performing accounting services incident to a commercial relationship with another corporation, cooperative association, or cooperative corporation involving either the extension of credit or the performance of sales, purchasing, or marketing functions if any financial reports prepared incident thereto are marked "Unaudited" and disclose the identity of the preparer and its lack of independence.

Subd. 4. Nothing contained in Laws 1979, Chapter 326, Sections 1 to 13 shall prohibit any person, partnership or corporation, not licensed under Laws 1979, Chapter 326, Sections 1 to 13, from preparing and presenting unaudited financial statements and unaudited schedules on printed forms or the letterheads of the preparer if they are clearly marked on each page, "Unaudited".

Subd. 5. Nothing contained in Laws 1979, Chapter 326, Sections 1 to 13 shall prohibit any person, partnership or corporation, not licensed under Laws 1979, Chapter 326, Sections 1 to 13, from preparing tax returns.

[1979 c 326 s 9]

326.22 [Repealed, 1979 c 326 s 15]

NOTE: This section is repealed effective July 1, 1982. See Laws 1979, Chapter 326, Section 15.

326.223 Equivalency.

Whenever any statute or rule specifically requires professional services to be performed by a certified public accountant, the requirement shall be construed to mean certified public accountant or licensed public accountant.

[1979 c 326 s 10]

326.224 Single act evidence of practice.

Displaying or presenting a card, sign, advertisement, or other printed, engraved, or written instrument or device bearing a person's name in conjunction with the words "certified public accountant" or any abbreviation thereof, or "licensed public accountant" or any abbreviation thereof, except as permitted by Laws 1979, Chapter 326, Sections 1 to 13, shall be prima facie evidence in any action brought under sections 326.17 to 326.23 and Laws 1979, Chapter 326, Sections 1 to 12 that the person whose name is so displayed caused or procured the displaying or presenting of the card, sign, advertisement, or other printed, engraved, or written instrument or device, and that the person is holding himself out to be a certified public accountant or a licensed public accountant. In any action evidence of the commission of a single act prohibited by Laws 1979, Chapter 326, Sections 1 to 13 and Minnesota Statutes, Sections 326.17 to 326.23 shall be sufficient to justify an injunction or a conviction without evidence of a general course of conduct.

[1979 c 326 s 11]

326.225 Prior certificates.

Persons who on June 6, 1979 held certified public accountant certificates issued under the laws of this state shall not be required to obtain additional certificates under sections 326.17 to 326.23, but shall otherwise be subject to all provisions of those sections.

[1979 c 326 s 13]

326.23 [Repealed, 1979 c 326 s 15]

NOTE: This section is repealed effective July 1, 1982. See Laws 1979, Chapter 326, Section 15.

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326.231 Violations; penalty.

Any violation of the provisions of sections 326.17 to 326.23 shall be a gross misdemeanor.

[1979 c 326 s 12]

326.242 Licenses.

[For text of subs 1 and 2, see M.S.1978]

Subd. 3. **Installer.** Notwithstanding the provisions of subdivisions 1, 2 and 6, any person holding a class A installer license may lay out and install electrical wiring, apparatus and equipment for major electrical home appliances on the load side of the main service on farmsteads and in any town or municipality with fewer than 1500 inhabitants, which is not contiguous to a city of the first class and does not contain an established business of a master electrician. Notwithstanding the provisions of subdivisions 1, 2 and 6, any person holding a class B installer license may lay out and install electrical wiring, apparatus and equipment on center pivot irrigation booms on the load side of the main service on farmsteads, and install such other electrical equipment as is determined by the board.

An applicant for an installer license shall have completed a post high school course in electricity acceptable to the board or shall have had at least one year's experience, acceptable to the board or shall have had at least one year's experience, acceptable to the board, in electrical wiring.

Every installer, as a condition of his license, shall give bond to the state in the sum of \$1,000 conditioned upon the faithful and lawful performance of all work contracted for or entered upon by him within the state of Minnesota, and such bond shall be for the benefit of persons injured or suffering financial loss by reason of failure of such performance. Such bond shall be in lieu of all other license bonds to any political subdivision of the state. Such bond shall be written by a corporate surety licensed to do business in the state of Minnesota.

[For text of subs 4 to 12, see M.S.1978]

[1979 c 121 s 2]

326.48 Steamfitters must be licensed.

[For text of subd 1, see M.S.1978]

Subd. 2. **Contracting steamfitter's license; bond and insurance requirements.** The applicant for a contracting steamfitter license may give bond to the state in the total penal sum of \$2,000 conditioned upon the faithful and lawful performance of all work entered upon by him within the state. The bond shall be for the benefit of persons injured or suffering financial loss by reason of failure of performance. The term of the bond shall be concurrent with the term of the license. The bond shall be filed with the secretary of state of the state and shall be in lieu of all other license bonds to any political subdivision. The bond shall be written by a corporate surety licensed to do business in the state.

In addition, each applicant for a contracting steamfitter's license or renewal thereof, may provide evidence of public liability insurance, including products liability insurance, with limits of at least \$50,000 per person and \$100,000 per occurrence and property damage insurance with limits of at least \$10,000. The insurance shall be written by an insurer licensed to do business in the state and each licensed contracting steamfitter shall maintain on file with the department, a certificate evidencing the insurance which provides that the insurance shall not be cancelled without the insurer first giving 15 days written notice to the department. The term of the insurance shall be concurrent with the term of the license. The certificate shall be in lieu of all other certificates required by any political subdivision for licensing purposes.

MINNESOTA STATUTES 1979 SUPPLEMENT

326.48 EMPLOYMENTS LICENSED BY STATE

[For text of subs 3 to 5, see M.S.1978]

[1979 c 50 s 40]

CHAPTER 327. HOTELS, PUBLIC RESORTS, MOBILE HOMES

Sec.		Sec.	
327.20	Rules.	327.44	Termination for cause.
327.42	Lot rental agreements.	327.451	Access.
327.43	Entrance and transfer fees prohibited; security deposits limited.	327.452	Retaliatory conduct prohibited.

327.20 Rules.

[For text of subs 1 and 2, see M.S.1978]

Subd. 3. **Streets and roadways.** A mobile home park owner shall maintain streets and roadways in the park so as to permit passage of emergency vehicles and normal resident travel.

[1979 c 264 s 1]

327.42 Lot rental agreements.

[For text of subd 1, see M.S.1978]

Subd. 2. The lessor shall give the tenant at least 60 days notice in writing of any change in the terms and conditions of a lease or rental agreement. A rule or regulation adopted or amended after the tenant enters into a lease or rental agreement may be enforced against the tenant only if the new or amended rule is reasonable and does not substantially modify the agreement. A reasonable rent increase or a modification of the lease or rental agreement resulting from governmental action shall not be construed as a substantial modification of the lease or rental agreement.

Subd. 3. Entry into an agreement pursuant to this section shall not be deemed a waiver of any rights or privileges guaranteed by law to the mobile home park owner or tenant.

Subd. 4. The following notice printed verbatim in boldface type of a minimum size of ten points shall be provided to prospective tenants before they sign leases or rental agreements:

IMPORTANT NOTICE

Your lease or rental agreement will set forth your rights and duties as well as the rights and duties of this mobile home park.

You may stay in the park for the term of your lease as long as it is in operation and you meet your financial obligations, obey state and local laws regarding mobile home parks, abide by park rules or regulations, meet any other obligations in the agreement and do not substantially annoy or endanger other tenants or substantially damage the park premises.

You cannot be evicted until you have received written notice for the eviction and have been given

(a) the time the ordinance, law or regulation provides to comply with a local ordinance, state law or regulation relating to mobile homes or a reasonable time if the ordinance, law or regulation provides no time, or

(b) 30 days to comply with the terms and conditions of the lease or rental agreement, except for nonpayment of rent.

If you have substantially annoyed or endangered other tenants or have caused substantial damage to the mobile home park premises, you will have 30 days after receipt of written notice to move out of the park. However, if during the 30 day period