

**326A.06 LPAS AND ACCOUNTING PRACTITIONERS.**

(a) All licensed public accountants (LPAs) who are actively licensed by the state board on December 31, 2002, shall be issued a certified public accountant certificate. LPAs are those accountants who were eligible for licensure on July 1, 1979, under the law in effect on that date and who were issued a license as a licensed public accountant by the board at that time.

(b) The board shall implement a voluntary registration of accounting practitioners. The board shall prescribe by rule the limitations of practice, educational preparation, examination, registration, fees, peer review, 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 Postsecondary Schools, the Private College Council, the Minnesota Association of Public Accountants, and other organizations as appropriate in the implementation of this section.

**History:** 2001 c 109 art 1 s 8; 2008 c 195 s 19