

## Minnesota Board of Accountancy

### REQUEST FOR COMMENTS

**Possible Amendments to Rules Governing Rules Governing Examination Credit Requirements and Continuing Professional Education Late Processing Fees, *Minnesota Rules*, parts 1105.2000 and 1105.3000.**

**Revisor's ID Number : R-04851**

**Subject of Rules.** The Minnesota Board of Accountancy requests comments on its possible amendment to rules governing examination credit requirements and continuing professional education late processing fees. The Board is considering rule amendments to:

- change the Uniform CPA Examination section validity from 18 months to 36 months, in keeping with recommendations in the Uniform Accountancy Act to substantially extend the validity of exam credits;
- to cap late processing fees related to CPE to no more than the applicable accrued fee for the three-year CPE reporting cycle associated with the renewal that would reestablish an individual's license as "valid"; and
- make housekeeping modifications including plain language changes and removing obsolete language.

**Persons Affected.** The amendment to and repeal of the rules would likely affect applicants and licensees.

**Statutory Authority.** *Minnesota Statutes*, section 326A.02, subdivision 5 authorizes the Board to adopt rules "governing its administration and enforcement of this chapter and the conduct of licensees and persons registered under section 326A.06, paragraph (b)..."

**Public Comment.** Interested persons or groups may submit comments or information on these possible rules in writing or orally until further notice is published in the *State Register* that the Board intends to adopt or to withdraw the rules. The Board will not publish a notice of intent to adopt the rules until more than 60 days have elapsed from the date of this request for comments. The Board does not plan to appoint an advisory committee to comment on the possible rules.

**Rules Drafts.** The Board has drafted the possible rules amendments.

**Agency Contact Person.** Written or oral comments, questions, requests to receive a draft of the rules when it has been prepared, and requests for more information on these possible rules should be directed to: Kay Weiss at the Board of Accountancy, 85 East Seventh Place, Suite 125, St. Paul, MN 55101, phone: 651-757-1523, or email: [kay.weiss@state.mn.us](mailto:kay.weiss@state.mn.us). TTY users may call the Board at 800-627-3529.

**Alternative Format.** Upon request, this information can be made available in an alternative format, such as large print, braille, or audio. To make such a request, please contact the agency contact person at the address or telephone number listed above.

**NOTE:** Comments received in response to this notice will not necessarily be included in the formal rulemaking record submitted to the administrative law judge if and when a proceeding to adopt rules is started. The agency is required to submit to the judge only those written comments received in response to the rules after they are proposed. If you submitted comments during the development of the rules and you want to ensure that the Administrative Law Judge reviews the comments, you should resubmit the comments after the rules are formally proposed.

Dated: December 7, 2023



Doreen Johnson, Executive Director  
Board of Accountancy