

**STATE OF MINNESOTA  
BOARD OF ARCHITECTURE, ENGINEERING, LAND SURVEYING,  
LANDSCAPE ARCHITECTURE, GEOSCIENCE AND INTERIOR DESIGN**

**In the Matter of Sharon A. Kosmalski**

**ORDER**

**Professional Engineer License No. 46361**

**Board File No. 2012-0046**

1. The Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design ("Board") is authorized, pursuant to Minnesota Statutes section 214.10, and 326.111 (2010), to license, regulate, and take appropriate disciplinary action against applicants, licensees, or certificate holders regulated by Minnesota Statutes section 326.02 - 326.15 (2010).

2. Pursuant to Minnesota Statutes section 270C.72, subdivision (2010), the Board must "revoke" a professional license if the license holder owes delinquent state taxes, penalties, or interest, and the Minnesota Commissioner of Revenue so notifies the Board.

3. On March 30, 2012, the Board received a Notice of License Revocation from the Minnesota Department of Revenue, which advised that Sharon A. Kosmalski ("Respondent") had an overdue liability.

4. On March 31, 2012, the Board issued an Order for Revocation of Professional Engineer License ("Revocation Order"), which revoked Respondent's Professional Engineer license (Board File No. 2012-0046).

5. On March 18, 1996, the Department of Revenue issued Revenue Notice #96-01, which states, in part, as follows:

The term revoke, generally implies that the license has been terminated in such a way that the licensee may not be reinstated, or may be reinstated only after a period of time. For purposes of Minn. Stat. § 270.72, the Department of Revenue deems the term revoke to mean that the taxpayers license will be suspended until the tax obligation has been satisfied and the tax clearance certificate has been issued.

6. This Order is in the public interest.

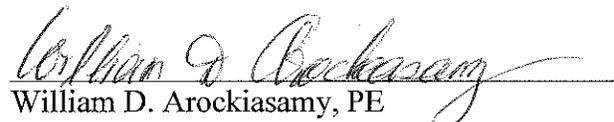
NOW, THEREFORE, IT IS ORDERED that, pursuant to Minnesota Statutes section 270C.72, and 326.111, subdivision 4 (2010), and Revenue Notice #96-01, as follows:

A. The Revocation Order, dated March 31, 2012, is hereby **VACATED**;

B. Respondent's Professional Engineer License, No. 46361, is **SUSPENDED** effective March 31, 2012.

Dated: April 5, 2012.

STATE OF MINNESOTA  
BOARD OF ARCHITECTURE,  
ENGINEERING, LAND SURVEYING,  
LANDSCAPE ARCHITECTURE,  
GEOSCIENCE AND INTERIOR DESIGN

  
William D. Arockiasamy, PE  
Board Chair

