

**BEFORE THE MINNESOTA  
BOARD OF PHYSICAL THERAPY**

In the Matter of  
Janet Kennedy, P.T.A.  
License No. A1283

**ORDER FOR REINSTATEMENT**

WHEREAS, the Minnesota Board of Physical Therapy (“Board”) is authorized pursuant to Minnesota Statutes sections 148.65 through 148.78 (2014) to license and regulate persons who hold licenses to practice as physical therapist assistants in the State of Minnesota and is further authorized pursuant to Minnesota Statutes sections 214.10 and 214.103 to review complaints against licensed physical therapist assistants and to initiate appropriate disciplinary action.

WHEREAS, Janet Kennedy, P.T.A. (“Licensee”), has been and is now subject to the jurisdiction of the Board from which she holds a license to practice as a physical therapist assistant in the State of Minnesota.

WHEREAS, pursuant to Minnesota Statutes section 270C.72, subdivision 1 (2014), the Board must revoke the license of a licensee upon receipt of notice from the Minnesota Commissioner of Revenue that the licensee owes the state \$500 or more in delinquent taxes, penalties, or interest or has not filed tax returns and the Minnesota Commissioner of Revenue so notifies the Board.

WHEREAS, the Board received a Notice of License Revocation from the Minnesota Commissioner of Revenue dated December 28, 2015, which advised the Board that Licensee has an outstanding tax liability, and under Minnesota Statutes sections 270C.72, the Board must revoke Licensee's license to practice as a physical therapist assistant in the State of Minnesota. *Revenue Notice No. 96-1: Collection; Revocation of Licenses; Definition*, however, states that

the Department of Revenue “deems the term revoke to mean that the taxpayer’s license will be *suspended* until the tax obligation has been satisfied and the tax clearance certificate has been issued.” (Emphasis added.)

WHEREAS, on February 9, 2016, the Board issued an Order for Suspension and served it on Respondent, as required by Minn. Stat. §§ 270C.72 (2014).

WHEREAS, on August 4, 2016, the Board received notification from the Department of Revenue that Respondent had been issued a tax clearance certificate, effective August 1, 2016, under the authority of Minn. Stat. § 270C.72 (2014).

**ORDER**

IT IS HEREBY ORDERED that Respondent’s license to practice physical therapy in the State of Minnesota is **REINSTATED**, effective on August 4, 2016.

Dated: August 4<sup>TH</sup>, 2016

STATE OF MINNESOTA  
BOARD OF PHYSICAL THERAPY

  
\_\_\_\_\_  
MARSHALL SHRAGG, M.P.H.  
Executive Director