Minnesota State Register

Published every Monday (Tuesday when Monday is a holiday)

Proposed, Adopted, Emergency, Expedited, Withdrawn, Vetoed Rules; Executive Orders; Appointments; Commissioners' Orders; Revenue Notices; Official Notices; State Grants & Loans; State Contracts; Non-State Public Bids, Contracts and Grants

Monday 3 April 2023

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Minnesota State Register

Judicial Notice Shall Be Taken of Material Published in the Minnesota State Register

The Minnesota State Register is the official publication of the State of Minnesota's Executive Branch of government, published weekly to fulfill the legislative mandate set forth in Minnesota Statutes, Chapter 14, and Minnesota Rules, Chapter 1400. It contains:

- **Proposed Rules**
- **Adopted Rules**
- **Exempt Rules**
- **Expedited Rules**
- **Withdrawn Rules**
- **Executive Orders of the Governor**
- **Appointments**
- **Proclamations**
- **Vetoed Rules**
- **Commissioners' Orders**
- **Revenue Notices**
- **Official Notices**
- **State Grants and Loans**
- **Contracts for Professional, Technical and Consulting Services**
- **Non-State Public Bids, Contracts and Grants**

Printing Schedule and Submission Deadlines

Vol. 47 Issue Number	Publish Date	Deadline for: all Short Rules, Executive and Commissioner's Orders, Revenue and Official Notices, State Grants, Professional-Technical- Consulting Contracts, Non-State Bids and Public Contracts	Deadline for LONG, Complicated Rules (contact the editor to negotiate a deadline)
#41	Monday 10 April	Noon Tuesday 4 April	Noon Thursday 30 March
#42	Monday 17 April	Noon Tuesday 11 April	Noon Thursday 6 April
#43	Monday 24 April	Noon Tuesday 18 April	Noon Thursday 13 April
#44	Monday 1 May	Noon Tuesday 25 April	Noon Thursday 20 April

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- Single issues are available electronically via PDF for free.
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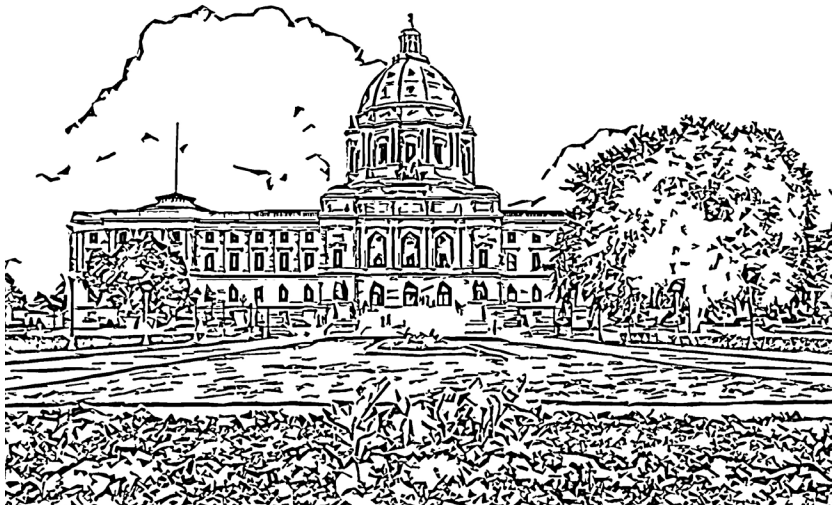
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NOTICE: How to Follow State Agency Rulemaking in the State Register

The State Register is the official source, and only complete listing, for all state agency rulemaking in its various stages. State agencies are required to publish notice of their rulemaking action in the State Register. Published every Monday, the State Register makes it easy to follow and participate in the important rulemaking process. Approximately 80 state agencies have the authority to issue rules. Each agency is assigned specific Minnesota Rule chapter numbers. Every odd-numbered year the Minnesota Rules are published. Supplements are published to update this set of rules. Generally speaking, proposed and adopted exempt rules do not appear in this set because of their short-term nature, but are published in the State Register.

An agency must first solicit Comments on Planned Rules or Comments on Planned Rule Amendments from the public on the subject matter of a possible rulemaking proposal under active consideration within the agency (Minnesota Statutes §§ 14.101). It does this by publishing a notice in the State Register at least 60 days before publication of a notice to adopt or a notice of hearing, or within 60 days of the effective date of any new statutory grant of required rulemaking.

When rules are first drafted, state agencies publish them as Proposed Rules, along with a notice of hearing, or a notice of intent to adopt rules without a hearing in the case of noncontroversial rules. This notice asks for comment on the rules as proposed. Proposed emergency rules, and withdrawn proposed rules, are also published in the State Register. After proposed rules have gone through the comment period, and have been rewritten into their final form, they again appear in the State Register as Adopted Rules. These final adopted rules are not printed in their entirety, but only the changes made since their publication as Proposed Rules. To see the full rule, as adopted and in effect, a person simply needs two issues of the State Register, the issue the rule appeared in as proposed, and later as adopted.

The State Register features partial and cumulative listings of rules in this section on the following schedule: issues #1-26 inclusive (issue #26 cumulative for issues #1-26); issues #27-52 inclusive (issue #52, cumulative for issues #27-52 or #53 in some years). A subject matter index is updated weekly and is available upon request from the editor. For copies or subscriptions to the State Register, contact the editor at 651-201-3204 or email at sean.plemmons@state.mn.us

Volume 47 - Minnesota Rules

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Comments on Planned Rules or Rule Amendments. An agency must first solicit Comments on Planned Rules or Comments on Planned Rule Amendments from the public on the subject matter of a possible rulemaking proposal under active consideration within the agency (*Minnesota Statutes* §§ 14.101). It does this by publishing a notice in the *State Register* at least 60 days before publication of a notice to adopt or a notice of hearing, and within 60 days of the effective date of any new statutory grant of required rulemaking.

Rules to be Adopted After a Hearing. After receiving comments and deciding to hold a public hearing on the rule, an agency drafts its rule. It then publishes its rules with a notice of hearing. All persons wishing to make a statement must register at the hearing. Anyone who wishes to submit written comments may do so at the hearing, or within five working days of the close of the hearing. Administrative law judges may, during the hearing, extend the period for receiving comments up to 20 calendar days. For five business days after the submission period the agency and interested persons may respond to any new information submitted during the written submission period and the record then is closed. The administrative law judge prepares a report within 30 days, stating findings of fact, conclusions and recommendations. After receiving the report, the agency decides whether to adopt, withdraw or modify the proposed rule based on consideration of the comments made during the rule hearing procedure and the report of the administrative law judge. The agency must wait five days after receiving the report before taking any action.

Rules to be Adopted Without a Hearing. Pursuant to *Minnesota Statutes* § 14.22, an agency may propose to adopt, amend, suspend or repeal rules without first holding a public hearing. An agency must first solicit **Comments on Planned Rules** or **Comments on Planned Rule Amendments** from the public. The agency then publishes a notice of intent to adopt rules without a public hearing, together with the proposed rules, in the *State Register*. If, during the 30-day comment period, 25 or more persons submit to the agency a written request for a hearing of the proposed rules, the agency must proceed under the provisions of §§ 14.1414.20, which state that if an agency decides to hold a public hearing, it must publish a notice of intent in the *State Register*.

KEY: Proposed Rules - Underlining indicates additions to existing rule language. ~~Strikeouts~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **Adopted Rules** - Underlining indicates additions to proposed rule language. ~~Strikeout~~ indicates deletions from proposed rule language.

Minnesota Board of Accountancy

Proposed Permanent Rules Relating to the Licensure and Regulation of Accountants; DUAL NOTICE: Notice of Intent to Adopt Rules Without a Public Hearing Unless 25 or More Persons Request a Hearing, and Notice of Hearing if 25 or More Requests for Hearing Are Received; Revisor's ID Number R-04725

Proposed Amendments to Rules Governing Initial Licensure and Renewal of Individuals and Firms; Retired Status; Continuing Education Requirements; Peer Review Oversight Committee; Retention of Audit and Other Professional Services Documentation; and Housekeeping Updates, Minnesota Rules, 1105.0100, 1105.0250, 1105.0300, 1105.0400, 1105.0700, 1105.1100, 1105.1200, 1105.1300, 1105.1400, 1105.1500, 1105.1600, 1105.1800, 1105.2000, 1105.2200, 1105.2500, 1105.2560, 1105.2600, 1105.2900, 1105.3000, 1105.3100, 1105.3200, 1105.3300, 1105.3700, 1105.4000, 1105.4100, 1105.4200, 1105.4300, 1105.4600, 1105.4900, 1105.5300, 1105.6100, 1105.6600, 1105.7000, 1105.7100, 1105.7800, 1105.7850;

Proposed Repeal of Obsolete Rules, Minnesota Rules, parts 1105.0100, subpart 9f; 1105.1600, subparts 2 and 4; and 1105.2100.

Introduction. The Board of Accountancy intends to adopt rules without a public hearing following the procedures in the rules of the Office of Administrative Hearings, *Minnesota Rules*, parts 1400.2300 to 1400.2310, and the Administrative Procedure Act, *Minnesota Statutes*, sections 14.22 to 14.28. If, however, 25 or more persons submit a written request for a hearing on the rules by 4:30 p.m. on May 3, 2023, the Board will hold a virtual public hearing. An

Administrative Law Judge will conduct the virtual hearing, starting at 9:00 a.m. on Friday, June 16, 2023, as detailed below.

For a video and audio connection, join the hearing though an internet connection:

- Web link: ***https://minnesota.webex.com***
- Meeting number (access code): 2495 408 8688
- Password: boarules

For an audio-only connection, join the hearing by phone:

- Call: 1-415-655-0003 (US Toll)
- Access code: 2495 408 8688
- Password: boarules (26278537)

To find out whether the Board will adopt the rules without a hearing or if it will hold the hearing, you should contact the agency contact person after May 3, 2023, and before June 16, 2023.

Agency Contact Person. Submit any comments or questions on the rules or written requests for a public hearing to the agency contact person. The agency contact person is: Kay Weiss at the Board of Accountancy, 85 E. 7th Place, Suite 125, St. Paul, MN 55101, 6517571523, and email: *kay.weiss@state.mn.us.* TTY users may call the Board at (800) 6273529. You may also review the proposed rule and submit written comments via the Office of Administrative Hearings Rulemaking e-comments website at ***https://minnesotaoah.granicusideas.com/discussions***.

Subject of Rules and Statutory Authority. The proposed rules are about making changes necessitated by the addition of "retired status" and the removal of "automatic revocation" from Minnesota Statutes, chapter 326A; clarifying requirements for continuing professional education (CPE), including CPE requirements for status change; modifying the requirements for the composition of the peer review oversight committee; modifying validity dates for applications for individual and firm permits; modifying requirements related to providing verified experience for licensure; modifying requirements for notification by firms of changes to firm ownership, status with the Office of the Secretary of State to operate as a registered business entity, and dissolution/termination of the firm; including minimum requirements for the retention of documents related to professional services other than audit; updating documents incorporated by reference and definitions; and making housekeeping modifications including repealing obsolete rules. The statutory authority to adopt the rules is *Minnesota Statutes*, section 326A.02, subdivision 5. A copy of the proposed rules is published in the *State Register*, attached to this notice as mailed, and available on the Board's website at ***www.boa.state.mn.us/rulemaking.html***.

Comments. You have until 4:30 p.m. on May 3, 2023, to submit written comment in support of or in opposition to the proposed rules or any part or subpart of the rules. Your comment must be in writing and received by the agency contact person by the due date. Comment is encouraged. Your comments should identify the portion of the proposed rules addressed, the reason for the comment, and any change proposed. You are encouraged to propose any change that you desire. Any comments that you have about the legality of the proposed rules must also be made during this comment period.

Request for a Hearing. In addition to submitting comments, you may request that the Board hold a hearing on the rules. You must make your request for a public hearing in writing, which the agency contact person must receive by 4:30 p.m. on May 3, 2023. You must include your name and address in your written request. In addition, you must identify the portion of the proposed rules that you object to or state that you oppose the entire set of rules. Any request that does not comply with these requirements is not valid and the agency cannot count it when determining whether it must hold a public hearing. You are also encouraged to state the reason for the request and any changes you want made to the proposed rules.

Withdrawal of Requests. If 25 or more persons submit a valid written request for a hearing, the Board will hold a public hearing unless a sufficient number of persons withdraw their requests in writing. If enough requests for hearing

are withdrawn to reduce the number below 25, the agency must give written notice of this to all persons who requested a hearing, explain the actions the agency took to affect the withdrawal, and ask for written comments on this action. If a public hearing is required, the agency will follow the procedures in *Minnesota Statutes*, sections 14.131 to 14.20.

Alternative Format/Accommodation. Upon request, this information can be made available in an alternative format, such as large print, braille, or audio. To make such a request or if you need an accommodation to make this hearing accessible, please contact the agency contact person at the address or telephone number listed above.

Modifications. The Board might modify the proposed rules, either as a result of public comment or as a result of the rule hearing process. It must support modifications by data and views submitted to the agency or presented at the hearing. The adopted rules may not be substantially different than these proposed rules unless the Board follows the procedure under *Minnesota Rules*, part 1400.2110. If the proposed rules affect you in any way, the Board encourages you to participate in the rulemaking process.

Cancellation of Hearing. The Board will cancel the hearing scheduled for June 16, 2023, if the agency does not receive requests for a hearing from 25 or more persons. If you requested a public hearing, the agency will notify you before the scheduled hearing whether the hearing will be held. You may also call the agency contact person at 651-757-1523 after May 3, 2023, to find out whether the hearing will be held.

Notice of Hearing. If 25 or more persons submit valid written requests for a public hearing on the rules, the Board will hold a hearing following the procedures in *Minnesota Statutes*, sections 14.131 to 14.20. The Board will hold the virtual hearing at the time and date noted above. The hearing will continue until all interested persons have been heard. Administrative Law Judge Barbara J. Case is assigned to conduct the hearing. Judge Case's Legal Assistant William Moore can be reached at the Office of Administrative Hearings, 600 North Robert Street, P.O. Box 64620, Saint Paul, Minnesota 55164-0620, telephone 651-361-7900 and fax 651-539-0310 or ***william.t.moore@state.mn.us***.

Hearing Procedure. If the Board holds a hearing, you and all interested or affected persons, including representatives of associations or other interested groups, will have an opportunity to participate. You may present your views either orally at the hearing or in writing at any time before the hearing record closes. All evidence presented should relate to the proposed rules. You may also submit written material to the Administrative Law Judge to be recorded in the hearing record for five working days after the public hearing ends. At the hearing the Administrative Law Judge may order that this five-day comment period is extended for a longer period but not more than 20 calendar days. Following the comment period, there is a five-working-day rebuttal period when the agency and any interested person may respond in writing to any new information submitted. No one may submit new evidence during the five-day rebuttal period. The Office of Administrative Hearings must receive all comments and responses submitted to the Administrative Law Judge via the Office of Administrative Hearings Rulemaking e-comments website at ***https://minnesotaoah.granicusideas.com/discussions*** no later than 4:30 p.m. on the due date. All comments or responses received will be available for review at the Board office or on the Board's website at ***boa.state.mn.us***. This rule hearing procedure is governed by *Minnesota Rules*, parts 1400.2000 to 1400.2240, and *Minnesota Statutes*, sections 14.131 to 14.20. You may direct questions about the procedure to the Administrative Law Judge.

The agency requests that any person submitting written views or data to the Administrative Law Judge before the hearing or during the comment or rebuttal period also submit a copy of the written views or data to the agency contact person at the address stated above.

Statement of Need and Reasonableness. The statement of need and reasonableness summarizes the justification for the proposed rules, including a description of who will be affected by the proposed rules and an estimate of the probable cost of the proposed rules. It is now available from the agency contact person. You may review or obtain copies for the cost of reproduction by contacting the agency contact person. The SONAR is available on the Board's website at ***boa.state.mn.us***.

Lobbyist Registration. *Minnesota Statutes*, chapter 10A, requires each lobbyist to register with the State Campaign Finance and Public Disclosure Board. Ask any questions about this requirement of the Campaign Finance and Public

Disclosure Board at: Suite #190, Centennial Building, 658 Cedar Street, St. Paul, Minnesota 55155, telephone (651) 539-1180 or 1-800-657-3889.

Adoption Procedure if No Hearing. If no hearing is required, the agency may adopt the rules after the end of the comment period. The Board will submit the rules and supporting documents to the Office of Administrative Hearings for a legal review. You may ask to be notified of the date the rules are submitted to the office. If you want either to receive notice of this, to receive a copy of the adopted rules, or to register with the agency to receive notice of future rule proceedings, submit your request to the agency contact person listed above.

Adoption Procedure after a Hearing. If a hearing is held, after the close of the hearing record, the Administrative Law Judge will issue a report on the proposed rules. You may ask to be notified of the date that the Administrative Law Judge's report will become available and can make this request at the hearing or in writing to the Administrative Law Judge. You may also ask to be notified of the date that the agency adopts the rules and the rules are filed with the Secretary of State by requesting this at the hearing or by writing to the agency contact person stated above.

Order. I order that the rulemaking hearing be held at the date, time, and location listed above.

Dated: March 6, 2023

Signed by: Doreen Johnson, Executive Director
Board of Accountancy

1105.0100 DEFINITIONS.

[For text of subparts 1 and 2, see Minnesota Rules]

Subp. 2a. **Adaptive learning self-study program.** "Adaptive learning self-study program" means a self-study program that uses a computer algorithm, other predictive analytics tools, or learner-driven selections to:

A. provide interaction with a learner; and

B. deliver customized learning activities to assist a learner in meeting the course's stated learning objectives.

[For text of subparts 3 to 9e, see Minnesota Rules]

Subp. 9f. [See repealer.]

Subp. 9g. **Internship.** "Internship" means a student's short-term, supervised work experience for which the student earns academic credit. An internship must be preapproved by school faculty. An internship is usually related to a student's major field of study.

[For text of subparts 10 to 11a, see Minnesota Rules]

Subp. 11b. **Professional services.** "Professional services" means services that require the specialized knowledge or skills associated with certified public accountants or persons registered under Minnesota Statutes, section 326A.06, paragraph (b), including:

[For text of items A and B, see Minnesota Rules]

C. preparing tax returns as a CPA;

D. providing advice in tax matters as a CPA; or

E. other services, including attest services, performed under a professional engagement.

[For text of subparts 12 to 16, see Minnesota Rules]

Subp. 16a. **Self-study program.** "Self-study program" means an educational program completed individually without the assistance or interaction of a real-time instructor. Self-study program includes an adaptive learning self-study program.

[For text of subparts 17 and 18, see Minnesota Rules]

1105.0250 INCORPORATION BY REFERENCE.

A. For purposes of this chapter, the documents in items B to ~~G~~ H are incorporated by reference to the extent that other provisions of this chapter and Minnesota Statutes do not modify or conflict with the provisions of the documents, in which case, the provisions of this chapter and Minnesota Statutes shall prevail. ~~They can be found at the State Law Library and~~ The documents in items B to H are subject to frequent change.

B. The AICPA Code of Conduct and other statements and standards identified in this item are published by the American Institute of Certified Public Accountants (AICPA) as "AICPA Professional Standards." ~~The documents are available from AICPA, 1211 Avenue of the Americas, New York, NY 10036; www.aicpa.org:~~

(1) AICPA Code of Professional Conduct, effective December 15, 2014, including all official releases through ~~August 31, 2016~~ December 2021 is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

(2) Statements on Quality Control Standards 8~~, copyright 2015~~ (copyright 2021) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

(3) Standards for Performing and Reporting on Peer Reviews~~, copyright 2015~~ (revised June 2021) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

~~(4) Statement on Standards for Continuing Professional Education (CPE) Programs, revised August 2016;~~

~~(5)~~ (4) Statements on Auditing Standards~~, dated June 1, 2015~~ (codified June 1, 2021) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

~~(6)~~ (5) Statements on Standards for Attestation Engagements~~, dated June 1, 2015~~ (codified June 1, 2021) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

~~(7)~~ (6) Statement on Standards for Accounting and Review Services~~, issued October 2014~~ (codified June 1, 2021) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

~~(8)~~ (7) Statement on Standards for Consulting Services ~~Standards,~~ (revised January 2015) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

~~(9)~~ (8) Statements on Standards for Tax Services~~, dated November 2009~~ (updated April 30, 2018) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021); ~~and~~

~~(10)~~ (9) ~~Statements~~ Statement on Standards for Valuation Services~~,~~ (copyright 2015.) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

(10) Statement on Standards in Personal Financial Planning Services (revised January 2015) is available on the AICPA website; and

(11) Statement on Standards for Forensic Services (effective January 1, 2020) is available on the AICPA website.

C. ~~The following document is published by the National Association of State Boards of Accountancy and is available from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036: NASBA Fields of Study, July 2016 revision~~ Statement on Standards for Continuing Professional Education (CPE) Programs (revised December 2019) is published by the National Association of State Boards of Accountancy (NASBA) and is available on the NASBA website.

~~D. The following document is published by and available from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036: PCAOB Standards and Related Rules, 2016 edition.~~

~~E. The following document is published by and available from the United States Government Accountability Office, Washington, DC 20548: Government Auditing Standards: December 2011 revision.~~

~~F. The following document is published by the Financial Accounting Standards Board, Norwalk, CT: FASB Accounting Standards Codification, dated October 31, 2015.~~

~~G. The following document is published by the Governmental Accounting Standards Board, Norwalk, CT: Government Accounting Standards Board Codification, dated June 30, 2015.~~

D. NASBA Fields of Study that Qualify for Continuing Professional Education (revised December 2019) is published by NASBA and is available on the NASBA Registry website.

E. PCAOB Standards and Related Rules (as of December 2019) is published by AICPA and is available at the State Law Library.

F. Government Auditing Standards (2018 revision) is published by the United States Government Accountability Office (GAO) and is available on the GAO website.

G. FASB Accounting Standards Codification (as of October 31, 2020) is published by the Financial Accounting Standards Board (FASB) and is available at the State Law Library.

H. GASB Codification of Governmental Accounting and Financial Reporting Standards (as of June 30, 2021) is published by the Governmental Accounting Standards Board (GASB) and is available at the State Law Library.

1105.0300 BOARD OF ACCOUNTANCY MEETINGS.

The board shall meet ~~at least eight times each year~~ six times per year. The chair or a quorum of the board has the authority to call meetings of the board. The board shall follow and apply the rules of procedure contained in Minnesota Statutes, chapters 13, 14, and 326A, ~~as regards to~~ regarding notice and conduct of meetings and shall operate under Robert's Rules of Order, Newly Revised, when not in conflict with state laws governing licensing boards.

1105.0400 ELECTION AND TENURE OF OFFICERS.

The board shall elect annually from among its members a chair, a vice-chair, and ~~other officers the board may require~~ a secretary/treasurer. The officers shall assume the duties of their respective offices at the conclusion of the meeting at which they were elected.

1105.0500 DUTIES OF OFFICERS.

[For text of item A, see Minnesota Rules]

B. The chair ~~or,~~ vice-chair, or secretary/treasurer of the board may be removed as an officer of the board by the affirmative vote of five board members at any regular board meeting or at any special board meeting called for that purpose. Not less than 15 days written notice must be given to each board member of the intent to call for a vote to remove the chair or vice-chair from their office.

[For text of item C, see Minnesota Rules]

1105.0700 REFUNDING FEES.

Fees must be refunded if an application is rejected prior to processing. Once an application ~~for examination or reexamination~~ has been processed or approved by the board or third-party administrator on behalf of the board, the fee specified in Minnesota Statutes, section 326A.04, subdivision 5, paragraph (b), clause (14), may not be refunded. ~~The fee may be applied to a subsequent examination within six months, after which the fee is forfeited.~~ The fee specified in Minnesota Statutes, section 326A.04, subdivision 5, paragraph (b), clause ~~(15)~~ (14), may be refundable pursuant to the

refund policy of the third-party administrator.

1105.1100 CHANGES OF ADDRESS AND OTHER INFORMATION.

Each licensee or registrant shall notify the board in writing within 30 days of any legal name change, change of address, and, in the case of individual licensees or registrants, change of employment. In addition, each licensee and registrant shall notify the board of correct business and home addresses and telephone number in connection with the renewal of the certificate, permit, or registration. A post office box address is not sufficient to satisfy this requirement, except for a licensee or registrant participating in the address confidentiality program established under Minnesota Statutes, chapter 5B.

1105.1200 COMMUNICATIONS.

An applicant, licensee, registrant, or individual with practice privileges under Minnesota Statutes, section 326A.14, shall respond to communications from the board, committees of the board, or the attorney general on behalf of the board within 30 days of the mailing of communications, unless an earlier response is requested within the communications. An applicant, licensee, registrant, or individual with practice privileges under Minnesota Statutes, section 326A.14, shall ~~appear before the board, committees of the board, or the attorney general on behalf of the board when requested to do so and~~ provide copies of all pertinent records, including handwriting samples, to assist the board in its deliberations. An applicant, licensee, registrant, or individual with practice privileges under Minnesota Statutes, section 326A.14, shall sign an authorization letter giving the board access to information relating to a board investigation that is held by any federal, state, or other local government agency, or professional organization, the subject matter of which pertains to conduct as described in Minnesota Statutes, section 326A.08, subdivision 5, paragraph (a), clause (10), when requested to do so by the board or by the attorney general on behalf of the board.

1105.1300 APPEARANCE BEFORE BOARD.

At the request of the board, a committee of the board, or the attorney general on behalf of the board or a committee of the board, ~~a holder of a certificate or registration issued by the board and an applicant for examination, certificate, or registration~~ an applicant, licensee, registrant, or individual with practice privileges under Minnesota Statutes, section 326A.14, shall appear before the board, committees of the board, or the attorney general; respond to any questions of the board, committees of the board, or the attorney general; and produce any evidence requested by the board, committees of the board, or the attorney general to assist the board in determining the person's qualifications or compliance with Minnesota statutes or rules.

1105.1400 SEMESTER HOUR; ACCREDITATION; CREDIT FOR COURSES.

[For text of subparts 1 to 3, see Minnesota Rules]

Subp. 4. **Institution accredited when applicant files with board.** If an educational institution was not accredited at the time an applicant's baccalaureate or graduate degree was received, but is so accredited at the time the application is filed with the board, the institution is considered to be accredited for the purpose of subpart 3, if it:

[For text of item A, see Minnesota Rules]

B. furnishes the board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccrediting courses used to qualify the applicant ~~as an accounting major~~ are substantially equivalent to postaccrediting courses.

Subp. 5. **Degree includes courses taken at other institution.** If an applicant's baccalaureate or graduate degree was received at an accredited educational institution pursuant to subpart 3 or 4, but coursework used to qualify the applicant ~~as an accounting major~~ for examination or for licensure included courses taken at other institutions, the courses are considered to have been taken at the accredited institution from which the applicant's degree was received, if the accredited institution either:

[For text of items A and B, see Minnesota Rules]

Subp. 6. **College or university not accredited.** A graduate of a four-year, degree-granting college or university not accredited at the time the applicant's degree was received or at the time the application was filed is considered to be a graduate of an accredited educational institution if:

A. a credentials evaluation service approved by the board certifies that the applicant's degree is equivalent to a degree from an accredited educational institution defined in subpart 2, ~~item A~~ with the applicant responsible for all fees associated with obtaining and submitting the credentials evaluation to the board; or

B. (1) an accredited educational institution as defined by subpart 2, item A, accepts the applicant's nonaccredited baccalaureate degree for admission to a graduate business degree program;

(2) the applicant satisfactorily completes at least 15 semester hours, or the equivalent, in postbaccalaureate education at ~~the~~ an accredited educational institution, of which at least nine semester hours, or the equivalent, is in accounting; and

[For text of subitem (3), see Minnesota Rules]
[For text of subpart 7, see Minnesota Rules]

Subp. 8. **Accounting and business concentration.** The accounting and business concentration or equivalent described in Minnesota Statutes, section 326A.03, subdivision 3, must consist of the semester hours specified in part 1105.1500, subpart 1. No more than six hours may be recognized for internships ~~or life experience~~.

1105.1600 APPLICATIONS FOR EXAMINATION.

Subpart 1. **Forms; due date.** Applications to take the certified public accountant (CPA) examination must be made ~~on a form provided by the board and filed with the board or the examination administrator designated by the board.~~ directly with the examination administrator. The applicant must provide the examination administrator with the proofs of identity required by the examination administrator and submit all applicable examination fees. The applicant must provide the examination administrator with proof of qualifications to take the CPA examination as a Minnesota candidate by the means required and by the deadline established by the examination administrator. In the case of a nonresident, the application must be supported by a statement that the applicant is currently, or will have been within the 90 days preceding or following the date of the CPA examination applied for, a resident of Minnesota, attending a school in Minnesota in which the applicant is seeking education designed to qualify the applicant to sit for the CPA examination, or working in Minnesota for the purpose of obtaining qualifying experience. The term "examination administrator" as used in this chapter consists of the examination delivery vendor, NASBA, AICPA, the board's administrative services vendor for the examination, or any combination of one or more of these parties.

Subp. 2. [See repealer.]

Subp. 3. **Forfeiture ~~for failure to appear~~ of fees.** An applicant who reschedules, cancels without rescheduling, or fails to appear for the examination ~~shall forfeit all fees charged for both the application and the examination. An applicant who reschedules an examination may be charged a fee as~~ is subject to fee forfeiture and rescheduling fees determined by the examination administrator. In addition, all fees charged ~~shall~~ may be forfeited by the applicant as determined by the examination administrator, in the event that the applicant becomes ineligible to ~~sit for~~ take the examination or fails to provide all required supporting documents by the deadline established by the examination administrator.

Subp. 4. [See repealer.]

Subp. 5. [Repealed, 28 SR 1636]

1105.1650 EARLY APPLICATION AND EXAMINATION PROVISIONS.

A. Notwithstanding the requirements in parts 1105.1500, subpart 1, and 1105.1600, ~~subpart 2~~ subparts 1 and 3, and as provided for by Minnesota Statutes, section 326A.03, subdivision 3a, an applicant for the examination may:

[For text of subitem (1), see Minnesota Rules]

(2) sit for part or all of the examination within 90 days prior to the anticipated completion of the education requirements contained in part 1105.1500 and Minnesota Statutes, section 326A.03, subdivision 3, provided that:

[For text of unit (a), see Minnesota Rules]

(b) the applicant submits a transcript containing courses completed and a listing of courses ~~which~~ that are going to be completed by the applicant to meet the education requirements contained in part 1105.1500 and Minnesota Statutes, section 326A.03, subdivision 3; and

[For text of unit (c), see Minnesota Rules]

B. No credit shall be given for any part of the examination taken before completion of the education requirements contained in part 1105.1500 and Minnesota Statutes, section 326A.03, subdivision 3, if the education requirements are not met within 120 days subsequent to first sitting for any part of the examination and a final transcript containing proof that the applicant has completed the education requirements as required by part 1105.1600, ~~subpart 2~~ subparts 1 and 3, is not received by the board or examination administrator within 150 days of the applicant first sitting for any part of the examination.

~~C. Examination related fees required by part 1105.2100 and Minnesota Statutes, section 326A.04, shall not be refunded if the applicant does not submit a final transcript within the 150-day period required in item B.~~

1105.1700 TIME AND PLACE OF EXAMINATION.

Eligible candidates shall be notified by the delivery vendor of the time and place of the examination or shall independently contact ~~the state board or~~ the delivery vendor to schedule the time and place for the examination at an approved test site. Scheduling reexaminations must be made in accordance with part 1105.2000, subpart 2.

1105.1800 EXAMINATION CONTENT.

[For text of subpart 1, see Minnesota Rules]

Subp. 2. **Ethics.** ~~Successful completion of the written or computer-based examination on professional ethics, as specified by the board, is required before application for a certificate.~~ An applicant must pass the examination on professional ethics specified by the board as a requirement for obtaining a certificate. A grade of at least 90 percent correct is required to pass the ethics examination~~, and the examination must have been completed~~. An applicant must complete the examination within ~~two years~~ six months preceding or following the initial application for the certificate.

Subp. 3. [Repealed, 40 SR 953]

1105.2000 RETAKE AND GRANTING OF CREDIT REQUIREMENTS.

Subpart 1. [Repealed, 28 SR 1636]

Subp. 2. **Examination requirements.**

A. An applicant may take the required examination sections individually and in any order. Credit for any section passed shall be valid for 18 months from the actual date the applicant took that section, without having to attain a minimum score on any failed section and without regard to whether the applicant has taken other sections, regardless of the date that the applicant actually receives notice of the passing grade. In addition:

~~A.~~ (1) an applicant must pass all four sections of the Uniform Certified Public Accountant Examination within a rolling 18-month period, that begins on the date that the first section or sections passed are taken; and

~~B.~~ (2) the frequency ~~in~~ with which an applicant may retake a failed examination section is determined by ~~the National Association of State Boards of Accountancy~~ NASBA.

B. In the event that all four sections of the Uniform Certified Public Accountant Examination are not passed within the rolling 18-month period, credit for any section passed outside the 18-month period expires and that section must be retaken.

[For text of subparts 3 to 5, see Minnesota Rules]

1105.2200 CHEATING.

[For text of subparts 1 and 2, see Minnesota Rules]

Subp. 3. **Remedial action during examination.** In any case in which it appears that cheating has occurred or is occurring, the ~~board or its representatives shall either summarily expel the candidate involved from the examination or move the candidate to a position in the test site away from other examinees where the candidate can be watched more closely~~ examination administrator has the authority to take any actions that the administrator finds necessary to preserve the examination's integrity, including expelling the candidate from the examination.

[For text of subparts 4 to 8, see Minnesota Rules]

1105.2300 SECURITY AND IRREGULARITIES.

Notwithstanding any other provisions under this chapter, the board may authorize the exam administrator to postpone scheduled examinations, the grading of examinations, or the issuance of certificates due to a breach of examination security; unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.

1105.2400 EMERGENCY EXAMINATION PROCEDURES.

When circumstances exist making it impossible for the board or examination administrator to conduct the examination at the time, date, or place scheduled or make it impossible for a majority of examination candidates to attend the examination at the time, date, or place scheduled, the board shall waive ~~parts 1105.1600, subpart 3; 1105.1700; and~~ part 1105.2000, subpart 2~~.~~, and Minnesota Statutes, section 326A.04, subdivision 5, paragraph (b), clauses (14) and (15), to avoid hardship on examination candidates affected. The circumstances include notice to the board of the unavailability of the examination site with insufficient time to give notice to examination candidates; weather emergencies as declared by the governor, the governor's designees, or those state officials empowered to close public highways; civil disturbances; natural disasters; and other causes that affect the board's or examination administrator's ability to fairly administer the examination.

1105.2500 APPLICATIONS FOR CERTIFICATES.

A. Applications for initial certificates and for renewal of certificates pursuant to the act must be made on a form provided by the board and, in the case of applications for renewal, must be filed no later than the expiration date set by the act or this chapter. Applications are not considered filed until the board receives the fully completed application, the applicable fee prescribed in Minnesota Statutes, section 326A.04, and the following supporting documentation:

[For text of subitem (1), see Minnesota Rules]

(2) for renewal certificates, evidence of completion of continuing education requirements described in item B.

Applicants who do not supply all required supporting documents and applicable fees for an initial certificate within ~~three years~~ six months of the date that the application was received by the board shall submit a new application with the required fee. If an application for renewal is filed late, it must also be accompanied by the delinquency fee prescribed in Minnesota Statutes, section 326A.04. ~~In addition, the reinstatement fee prescribed in Minnesota Statutes, section 326A.04, must be paid if the renewal is filed more than two years late.~~ The application for renewal must be submitted on a form provided by the board by December 31 of each year.

[For text of item B, see Minnesota Rules]

C. (1) Licensees granted an exception under part 1105.3300, item A, subitem (1), shall have a certificate status of "inactive."

(2) Licensees who request retired status under Minnesota Statutes, section 326A.045, shall have a certificate status of "retired."

~~(2)~~ (3) Licensees who elect to be exempt from certificate renewal under part 1105.3700 shall have a certificate status of "exempt."

~~(3)~~ (4) Licensees who do not meet the criteria of subitem (1) ~~or,~~ (2), or (3), and have complied with ~~part~~ parts 1105.3000, items A to C, and 1105.3100 shall have a certificate status of "active." Initial issuances of certificates shall also have an "active" status.

~~(4)~~ (5) Licensees shall renew their certificates with a status of "active" if they:

[For text of units (a) to (c), see Minnesota Rules]

(d) are employees ~~in~~ of the Office of the Legislative Auditor or State Auditor.

Persons specified in unit (a) or (d) who perform no direct or indirect professional service for any client do not need an "active" certificate.

~~(5)~~ (6) Licensees shall renew their certificates with a status of "active" if they used experience of the type specified in part 1105.2600, item C, in obtaining the initial certificate and are still directly or indirectly performing through the supervision of others, work which is similar, in the opinion of the board, to the work claimed as experience.

~~(6)~~ (7) Nonresident individuals who do not meet the requirements of part 1105.7900, item B, and Minnesota Statutes, section 326A.04, subdivision 7, or 326A.14, and who have never been granted a CPA certificate by any state must not be issued a certificate by this state unless the individual previously met the nonresident requirements of part 1105.1600, subpart 1, and meets all other requirements for initial issuance of a certificate.

D. Applicants, licensees, or nonresident individuals who desire to practice in this state but do not meet the requirements of part 1105.7900, item B, who have successfully passed the Uniform Certified Public Accountant Examination and have met the experience and education requirements of parts 1105.2600 and 1105.2900, and Minnesota Statutes, section 326A.04, must either:

(1) make an application and receive an initial certificate; or

(2) make an application and receive an "active" certificate;

if the applicants, licensees, or nonresident individuals who do not meet the requirements of part 1105.7900, item B, are:

(a) owners ~~or~~ of a firm that has been issued a permit under this chapter and Minnesota Statutes, section 326A.05;

(b) ~~are~~ employed by or become employed by a firm ~~which~~ that has been issued a permit under this chapter and Minnesota Statutes, section 326A.05, and the position is for the purpose of providing professional services to a client; or

(c) ~~are~~ employees in the Office of the Legislative Auditor or State Auditor, and the employment ~~results~~ will result in ~~the~~ providing ~~of~~ professional services to a client.

Applications must be accompanied by the applicable fee prescribed in Minnesota Statutes, section 326A.04, and must be filed with the board within 60 days of meeting the criteria specified in this item.

E. The 60-day period in item D starts on the date the applicant or licensee has:

[For text of subitems (1) and (2), see Minnesota Rules]

(3) as described in item D, subitem (2), become an owner or employee of a firm issued a permit or an employee in the Office of Legislative Auditor or State Auditor.

1105.2560 RENEWAL OF CERTIFICATES ~~AFTER 2013~~.

A. ~~Beginning with certificate renewal applications for certificates with an expiration date of December 31, 2014,~~ The board ~~shall~~ must renew each certificate for a one-year period.

B. Initial issuances of certificates ~~after January 1, 2014, shall~~ must expire on the December 31 following issuance and ~~shall~~ must thereafter be renewed annually before December 31 on a form provided by the board for that purpose.

C. Notwithstanding the renewal period established by this part and except as provided for in part 1105.3000, item G, on each June 30, licensees holding a certificate with an "active" status ~~shall~~ must comply with the one- and three-year continuing professional education requirements in part 1105.3000.

~~D. Certificates with an expiration date of December 31, 2013, or prior, submitted to the board for renewal on or after January 1, 2014, shall expire on the December 31 following renewal.~~

1105.2600 EXPERIENCE REQUIRED FOR INITIAL CERTIFICATE.

The experience required to be demonstrated for issuance of an initial certificate pursuant to Minnesota Statutes, section 326A.03, subdivision 6, must comply with items A to D.

[For text of item A, see Minnesota Rules]

B. The applicant's experience must be verified to the board by a licensee with first-hand knowledge of the experience and who, at the date of verification~~:~~:

(1) if licensed in Minnesota, holds a "valid certificate" as defined in part 1105.6550, item A, or an unexpired certificate that has a certificate status of "inactive~~.~~"; or

(2) ~~Experience gained in another state must be verified by a certified public accountant with~~ if licensed in a state other than Minnesota, holds an unexpired certificate, license, or registration in that state.

Acceptable experience includes employment in industry, government, academia, or public practice. The board shall consider such factors as the complexity and diversity of the work appropriate for an applicant receiving an initial certificate. The applicant has the burden of providing detail about the nature of the applicant's work that enables the board to determine whether the applicant has met the experience requirement.

[For text of items C and D, see Minnesota Rules]

1105.2900 EDUCATION REQUIRED FOR INITIAL CERTIFICATION ~~ON OR AFTER JULY 1, 2006~~.

A. Applicants who meet the requirements of part 1105.1500, subpart 1, item A, B, or C, are presumed to have completed the education requirements of Minnesota Statutes, section 326A.03, subdivision 6, if 150 semester hours or 225 quarter hours have been completed.

[For text of items B to E, see Minnesota Rules]

1105.3000 CONTINUING PROFESSIONAL EDUCATION REQUIREMENTS.

The requirements of continuing professional education in items A to ~~G~~ J apply pursuant to Minnesota Statutes, section 326A.04, subdivision 4.

A. A licensee holding a certificate with an active status shall:

[For text of subitem (1), see Minnesota Rules]

(2) in a rolling three-year period, complete a minimum of 120 hours of CPE complying with this chapter ~~including at least eight hours in regulatory ethics or behavioral ethics~~;

[For text of subitems (3) and (4), see Minnesota Rules]

[For text of item B, see Minnesota Rules]

C. Certificates ~~may~~ must not be renewed, and status change requests must not be processed, until CPE requirements of this part are met or an exception is granted.

D. A licensee holding a certificate with an inactive status who elects or is required to have an active certificate shall complete at least 120 hours of CPE complying with this chapter during the three-year period preceding application for an active certificate. ~~Such licensee shall identify and complete a program of learning designed to demonstrate the currency of the licensee's competencies directly related to the licensee's area of service.~~

E. Failure to report CPE, failure to obtain CPE required by this part, reporting of an amount less than that required, or fraudulently reporting CPE is a basis for disciplinary action under Minnesota Statutes, section 326A.08. A licensee not in compliance with this part shall be assessed a late processing fee of $50 for the first month, or partial month, of noncompliance and $25 per month, or partial month, of noncompliance thereafter until the date the licensee is in compliance with this part and provides:

(1) documentation of compliance in writing~~.~~; and

(2) payment of the required late processing fee to the board.

F. A licensee electing to change the status of the licensee's certificate from a status of "active" to a status of "inactive" or "exempt," or requesting to change the licensee's status from "active" to "retired" must:

[For text of subitems (1) and (2), see Minnesota Rules]

G. Notwithstanding item F, a licensee requesting "exempt" or "retired" status who is in compliance with CPE and renewal requirements as of the prior renewal period has no CPE requirement under this chapter if the licensee submits a request for status change on or before June 30.

H. ~~The~~ A change in status ~~from "active" to~~ after completing the requirements in item F, subitems (1) and (2), is effective as follows:

(1) for "inactive" ~~is effective on~~ status, January 1 ~~following completion of subitems (1) and (2).~~; and

(2) for "exempt" and "retired" status, the date that the properly submitted and eligible status change request is processed by the board, which must be no more than ten business days after the receipt of the change request.

I. An individual who was previously granted "retired" status under Minnesota Statutes, section 326A.045, who elects to change to an "inactive" status must notify the board of the request in writing on a form provided by the board. The change in status is effective January 1.

~~G.~~ J. The following requirements apply to licensees granted an initial certificate with an active status.

[For text of subitems (1) and (2), see Minnesota Rules]

1105.3100 CONTINUING PROFESSIONAL EDUCATION PROGRAMS.

[For text of subpart 1, see Minnesota Rules]

Subp. 2. **Other qualifications.** The board shall accept programs that, in the determination of the board, contribute to the growth of the professional knowledge and competence of the licensee even if the programs do not meet the specific requirements of subpart 1 if the licensee shows that the programs contribute to the licensee's professional knowledge and professional competence. All self-study~~.~~; blended learning, with the exception of courses offered by institutions described in subpart 1, item C; and nano-learning programs and program sponsors must be approved by NASBA and listed on NASBA's CPE Registry. The following learning activities are eligible for CPE credit as specified in the Statement on Standards for Continuing Professional Education (CPE) Programs (revised December 2019), which is incorporated by reference in part 1105.0250, item C, and jointly approved by NASBA and AICPA:

[For text of items A to C, see Minnesota Rules]

D. authoring articles, books, or CPE courses for publication or content review of such works as described in the Statement on Standards for Continuing Professional Education (CPE) Programs (revised December 2019), which is incorporated by reference in part 1105.0250, item C; and

E. preparation time and presentation of courses or seminars.

[For text of subpart 3, see Minnesota Rules]

Subp. 4. **CPE hour limitations.** The following hour limitations apply during the rolling three-year CPE period:

[For text of item A, see Minnesota Rules]

B. a maximum of 60 hours may be claimed for authoring articles, books, or CPE courses for publication or for content review of such works as described in the Statement on Standards for Continuing Professional Education (CPE) Programs (revised December 2019), which is incorporated by reference in part 1105.0250, item C;

[For text of item C, see Minnesota Rules]

D. a minimum of 60 hours must be obtained from technical learning activities as defined in the NASBA Fields of Study, July 2016 revision, and incorporated by reference; ~~and~~

E. at least 72 hours must be obtained through programs meeting the registry requirements under subpart 1.~~.~~;

F. at least eight hours must be obtained in regulatory ethics or behavioral ethics; and

G. the identical self-study course may not be retaken for credit within the one-year CPE period.

1105.3200 CONTINUING PROFESSIONAL EDUCATION REPORTING AND RECORDS.

[For text of items A to C, see Minnesota Rules]

D. ~~Beginning in calendar year 2014,~~ Licensees holding an active certificate on June 30 shall report to the board by December 31 of each year the continuing professional education hours earned during the one- and three-year CPE period ended on June 30.

1105.3300 EXCEPTION TO CONTINUING PROFESSIONAL EDUCATION REQUIREMENT.

~~A. The board may make an exception to the requirement in part 1105.3000, item A, for a licensee who is retired or who does not perform or offer to perform for the public one or more kinds of services involving the use of accounting or auditing skills, including:~~

~~(1) the issuance of reports on financial statements or other compilation communication;~~

~~(2) furnishing one or more kinds of management advisory, financial advisory, or consulting services;~~

~~(3) the preparation of tax returns; or~~

~~(4) furnishing advice on tax matters.~~

~~Licensees shall request an exception only in connection with the application for certificate renewal or with a request to change the status of a licensee's certificate from "active" to "inactive" or "exempt."~~

A. The board must grant a licensee an exception to the requirements in part 1105.3000, item A, if the licensee has:

(1) certified that the licensee does not perform or offer to perform for the public one or more types of services involving the use of accounting or auditing skills, including:

(a) issuing reports on financial statements or other compilation communication;

(b) providing management advisory, financial advisory, or consulting services;

(c) preparing tax returns; and

(d) providing advice on tax matters; and

(2) been granted "inactive," "retired," or "exempt" status by the board, with the stipulation that:

(a) those licensees granted "inactive" status must place the word "inactive" adjacent to any use of the CPA title on any business card, letterhead, or any other document or device on which the CPA title appears;

(b) those licensees granted "retired" status must place the word "retired" adjacent to any use of the CPA title on any business card, letterhead, or any other document or device on which the CPA title appears; and

(c) those licensees granted "exempt" status must not use the CPA title on any business card, letterhead, or any other document or device, or in any other way that implies holding a license.

B. The board may, in particular cases, make exceptions to the requirements in parts 1105.3000, item A, and 1105.3100, subpart 1, for reasons of individual hardship including health, military service, foreign residence, or other good cause.

~~C. A licensee granted an exception by the board must place the word "inactive" adjacent to the licensee's CPA title on any business card, letterhead, or any other document or device, with the exception of the CPA certificate, on which the CPA title appears.~~

~~D. A licensee granted an exception by the board must comply with a reentry competency requirement defined by the board in part 1105.3000, item D, before the licensee may discontinue use of the word "inactive" in association with the CPA title.~~

1105.3500 INTERNATIONAL RECIPROCITY.

[For text of subpart 1, see Minnesota Rules]

Subp. 2. **Qualifying examinations.** The board shall satisfy its requirements through qualifying examinations that the holder of a foreign credential deemed by the board to be generally equivalent to a CPA certificate possesses adequate knowledge of United States practice standards and the board's regulations. The board may rely on ~~the National Association of State Boards of Accountancy~~ NASBA, ~~the American Institute of Certified Public Accountants~~ AICPA, or other professional bodies to develop, administer, and grade the qualifying examinations. The board shall specify the qualifying examinations and process by resolution.

[For text of subparts 3 to 8, see Minnesota Rules]

1105.3700 EXEMPTION FROM CERTIFICATE RENEWAL REQUIREMENT WHILE EXEMPT OR RETIRED.

A. A licensee who does not engage in the practice of public accounting in any manner ~~or,~~ who does not hold out as a CPA in any manner, and who does not have an inactive certificate is not required to renew the certificate. The election of exempt status or request for retired status by a person takes effect as specified under part 1105.3000, item H, following notification to the board. The notification must be made on a form provided by the board ~~and continues in effect until a future renewal application is received by the board and a certificate renewal is granted~~. A person's exempt or retired status shall remain effective until the person applies to the board for license reactivation and the board grants the person an active status license.

B. ~~Persons electing~~ A person requesting to change from exempt or retired status to active status ~~shall report continuing professional education as described in subitems (1) to (3).~~

~~(1)~~ must submit with the application evidence of ~~completion of 50~~ completing 120 hours of continuing professional education ~~per year of exemption, up to a maximum of 120 hours, to be~~ taken within ~~12 months~~ three calendar years prior to the ~~renewal~~ date that the application ~~in subjects specifically approved in advance by the board and meeting~~ was received by the board. Continuing professional education courses must meet the requirements in part 1105.3100. ~~The 50-hour requirement must be prorated for periods less than a full year.~~

~~(2) If, at the time of application for exempt status, the licensee had not yet reported qualifying continuing professional education of 120 hours with a minimum of 20 hours per year for each of the three years prior to the application for exempt status, the licensee shall be required to report continuing professional education for those years in addition to the hours required in subitem (1).~~

~~(3) Hours reported in subitem (1) may be used to satisfy the requirement in part 1105.3000 to the extent the hours fall within the one- or three-year CPE period.~~

C. For purposes of this part, the "practice of public accounting in any manner" means issuing a report as ~~described~~ defined in ~~Minnesota Statutes, section 326A.01, subdivision 15,~~ the act, whether or not a fee is received. ~~In addition~~ Except as provided in this chapter or the act, for purposes of this ~~subpart~~ part, "hold out" means any oral or written communication conveying that the person holds a CPA certificate, including, without limitation~~,~~:

(1) ~~the~~ displaying ~~of~~ the CPA certificate in any location where business is conducted; and

(2) ~~the use of~~ using titles or legends on letterheads, business cards, resumes, office doors, or advertisements and listings, including published membership listings of professional organizations.

1105.4000 APPLICATION FOR FIRM PERMIT.

A. Applications by firms for initial issuance and for renewal of permits under Minnesota Statutes, section 326A.05, must be made on a form provided by the board and, in the case of applications for renewal, must be filed no later than December 31. Applications are not considered filed until the applicable fee prescribed in Minnesota Statutes, section 326A.04, and all required documents prescribed in this chapter are received. Applicants who do not supply all required supporting documents and applicable fees for initial issuance of a permit within ~~three years~~ six months of the date that the application was received by the board shall submit a new application with the required fee. If an application for permit renewal is filed late, it must also be accompanied by the delinquency fee prescribed in Minnesota Statutes, section 326A.04. ~~In addition, the reinstatement fee prescribed in Minnesota Statutes, section 326A.04, shall be paid if the renewal is filed more than two years late.~~

[For text of items B to I, see Minnesota Rules]

J. The application for a firm permit for a firm whose principal place of business is in this state ~~shall~~ must include a certified copy of the articles of incorporation, articles of organization, or LLP registration on file with the Secretary of State's Office. The application for a firm permit for a firm whose principal place of business is not in this state ~~shall~~ must include a certified copy of the certificate of authority from the Secretary of State's Office.

1105.4100 NOTIFICATION OF CHANGES BY FIRMS.

A. A firm granted a permit according to Minnesota Statutes, section 326A.05, ~~shall~~ must file with the board a written notification of any of the following events concerning the practice of public accountancy within this state within 30 days after its occurrence:

[For text of subitems (1) to (4), see Minnesota Rules]

(5) the termination of the firm~~;~~, including:

(a) a dissolution;

(b) a merger; or

(c) in the case of a foreign firm:

i. the firm no longer practices or holds out in this state; or

ii. the firm meets the requirements of Minnesota Statutes, section 326A.05, subdivision 1, paragraphs (b) and (c), and no longer seeks a renewal of the firm's permit;

(6) a change in ~~the management of any branch office~~ a partner or owner in charge of each branch office in this state;

[For text of subitems (7) to (9), see Minnesota Rules]
[For text of items B and C, see Minnesota Rules]

1105.4200 APPLICATIONS; INITIAL ISSUANCE; RENEWAL OF PERMITS.

[For text of items A to C, see Minnesota Rules]

D. The board shall consider a firm terminated if the firm has a permit that has been expired for more than two renewal periods. A firm with a permit that has been expired for more than two renewal periods must reapply under part 1105.4000 to obtain a valid permit.

E. If a firm is registered or required to register with the Office of the Secretary of State and no longer holds an active registration due to revocation, administrative dissolution, cancellation, or any other action, the firm has 60 days to present documentation from the Office of the Secretary of State to the board indicating the reactivation of the firm's business registration or the board shall consider the firm terminated. To obtain a valid permit, a firm without an active registration must reapply to the board under part 1105.4000.

1105.4300 PEER REVIEW AS CONDITION FOR RENEWAL OF PERMIT.

[For text of item A, see Minnesota Rules]

B. A peer review oversight committee shall be ~~appointed~~ approved by an affirmative vote of the board to monitor the report acceptance bodies designated by the board in part 1105.5300, item B, and report to the board whether their programs meet the requirements in this chapter and the act. The oversight committee must ~~be constituted of and act according to subitems (1) to (6).~~:

(1) ~~It must~~ be composed of ~~five individuals appointed by the board for three-year staggered terms~~ a minimum of five individuals appointed by the board for staggered terms. No individuals who are members or employees of the board or employees, directors, or officers of a report acceptance body designated in part 1105.5300 may serve on the committee. At least two of the individuals ~~appointed~~ approved by the board shall be licensees at the time of their ~~appointment~~ service on the committee. The chair of the committee ~~shall be a licensee and shall be designated as chair by the board.~~ must be a licensed CPA approved by the board to serve as the chair;

(2) ~~It must~~ have full access to the peer review process that is subject to oversight.~~.~~;

(3) ~~It must~~ annually provide the board with an assessment of the effectiveness of the report acceptance bodies designated in part 1105.5300, item B, and the peer review process by December 31.~~.~~;

(4) ~~It must~~ maintain the confidentiality of information obtained during the peer review process except as provided in subitem (5).~~.~~;

(5) ~~It must~~ obtain the information required by part 1105.5300, item D, by December 31 of each year. The committee must provide to the board the names of those licensees and firms that the committee obtained through part 1105.5300, item D. Further, the committee shall annually provide the board with the report it obtained in part 1105.5300, item D, relating to continuing professional education sponsored by the report acceptance bodies and its evaluation of the

report by August 1.; and

(6) It must determine through its oversight of the report acceptance bodies that the verification specified in part 1105.4700, item C, was part of the peer review standards under which the reviews were conducted.

1105.4600 PEER REVIEW.

For the purpose of parts 1105.4600 to 1105.5500, the terms in this part have the meanings given.

[For text of items A and B, see Minnesota Rules]

C. "Reviewer" means the licensee or firm selected to conduct the peer review who is not affiliated with the licensee or firm being reviewed. The Public Company Accounting Oversight Board is also considered a reviewer.

1105.4900 EXEMPTION FROM PEER REVIEW REQUIREMENT.

A. A firm is exempt from the peer review requirement specified in part 1105.4000 if it annually represents to the board that it has not issued attest or compilation reports, that it does not intend to engage in such practices during the following year, and that it shall immediately notify the board in writing if it engages in such practices.

B. The representation must be made in writing, under oath, and upon forms provided by the board. The representation must be made annually at the time the firm applies for renewal of its permit.

C. If a firm under exemption notifies the board that it has issued attest or compilation reports, it must undergo a peer review. The peer review is due to the board 21 months from the report date of the initial attest or compilation engagement, or sooner at the request of the firm.

1105.5300 QUALIFICATIONS OF REPORT ACCEPTANCE BODIES.

[For text of items A to C, see Minnesota Rules]

D. The report acceptance bodies specified in item B shall provide to the Peer Review Oversight Committee established in part 1105.4300, item B, or and to the board if so requested, by December 31 of each year the names of the licensees, who have undergone a peer review as required by part 1105.3600, and firms that have undergone a peer review during the year ending December 15 and had the letter specified in part 1105.5400, item A, subitem (2), issued by the report acceptance body. In addition, the report acceptance bodies specified in item B shall provide to the committee by June 30 of each year a written report of the procedures it uses to ensure that the continuing professional education it sponsors meets the applicable standards set forth in the Statement on Standards for Continuing Professional Education (CPE) Programs (revised December 2019), which is incorporated by reference in part 1105.0250, item C.

[For text of item E, see Minnesota Rules]

1105.6100 APPLICATIONS FOR RELIEF FROM DISCIPLINARY PENALTIES.

[For text of item A, see Minnesota Rules]

B. The application must be in writing; must set out and, as appropriate, substantiate the reasons constituting good cause for the relief sought; and must be accompanied by at least two supporting recommendations, under oath, from licensees who have personal knowledge of the activities of the applicant since the suspension or revocation was imposed.

1105.6600 REGISTERED ACCOUNTING PRACTITIONER.

A. The designation of "registered accounting practitioner" shall be issued by the board to persons of good moral character who have made application on a form provided by the board and who:

A. (1) have met the education requirement in part 1105.6700;

B. (2) have met the RAP examination requirement in part 1105.6800;

~~C.~~ (3) have met the experience requirement in part 1105.6900;

~~D.~~ (4) have submitted documentation, which can be verified by the board, to support items A to C; and

~~E.~~ (5) have paid the fee in Minnesota Statutes, section 326A.04.

B. Applicants who do not provide the board with all required supporting documents and applicable fees for initial issuance of a registration within six months of the date that the application was received by the board must submit a new application with the required fee to the board.

1105.7000 RENEWAL OF REGISTRATION.

A. The registration of a registered accounting practitioner expires on December 31 each year and must be renewed annually before December 31 on a form provided by the board for that purpose. The fee in Minnesota Statutes, section 326A.04, must be paid. If an application for renewal is filed late, it shall also be accompanied by the delinquency fee in Minnesota Statutes, section 326A.04. ~~In addition, the reinstatement fee in Minnesota Statutes, section 326A.04, must be paid if the renewal is filed more than two years late.~~

[For text of items B to E, see Minnesota Rules]

1105.7100 RAP FIRM APPLICATION.

A. Applications by RAP firms for initial issuance and for renewal of RAP firm permit must be made on a form provided by the board and, in the case of applications for renewal, shall be filed no later than December 31. Applications are not considered filed until the applicable fee prescribed in Minnesota Statutes, section 326A.04, and all required documents prescribed in this chapter are received. Applicants who do not supply all required supporting documents and applicable fees for initial issuance of a RAP firm permit within ~~three years~~ six months of the date that the application was received by the board shall submit a new application with the required fee. If an application for permit renewal is filed late, it must also be accompanied by the delinquency fee prescribed in Minnesota Statutes, section 326A.04. ~~In addition, the reinstatement fee prescribed in Minnesota Statutes, section 326A.04, shall be paid if the renewal is filed more than two years late.~~

[For text of items B to H, see Minnesota Rules]

1105.7500 COMPILATION REPORTS.

[For text of items A and B, see Minnesota Rules]

C. Registrants must comply with Statements on Standards for Accounting and Review Services issued by ~~the American Institute of Certified Public Accountants~~ AICPA and incorporated by reference when performing compilation services except as specified in part 1105.6500, item C.

1105.7800 CODE OF PROFESSIONAL CONDUCT.

A. The AICPA Code of Professional Conduct is incorporated by reference under part 1105.0250.

[For text of items B to E, see Minnesota Rules]

F. Persons and firms performing audit or attest services according to government auditing standards issued by the ~~Comptroller General of the~~ United States Government Accountability Office or auditing or related professional practice standards issued by the Public Company Accounting Oversight Board, which documents are incorporated by reference, shall comply with those standards. Failure to do so is an act discreditable to the profession and is basis for disciplinary action under Minnesota Statutes, section 326A.08.

G. A firm granted a permit under Minnesota Statutes, section 326A.05, is not considered independent with respect to an audit of financial statements for a client if any person specified in part 1105.4000, items D and E, within one year preceding the commencement of audit procedures, participated in any capacity in the current or prior audit and

subsequently became the chief executive officer, controller, chief financial officer, chief accounting officer, a person with a financial reporting oversight role, or any person servicing an equivalent position for the client.

H. (1) A licensee, registrant, certificate holder, or applicant may not directly or indirectly take any action to fraudulently influence, coerce, manipulate, or mislead any certified public accounting firm, the state auditor, or the legislative auditor engaged in the performance of an audit of financial statements if that person knew or was unreasonable in not knowing that the action could~~, if successful,~~ result in rendering the financial statements materially misleading. Engaging in these acts is an act discreditable to the profession and is a basis for disciplinary action under Minnesota Statutes, section 326A.08.

(2) For purposes of this item, actions that "could~~, if successful,~~ result in rendering the financial statements materially misleading" include~~, but are not limited to,~~ the following actions taken at any time to fraudulently influence, coerce, manipulate, or mislead an auditor:

[For text of units (a) to (c), see Minnesota Rules]

[For text of item I, see Minnesota Rules]

J. (1) A licensee or individual with practice privileges under Minnesota Statutes, section 326A.14, shall not for a commission recommend or refer to a client any product or service, or for a commission recommend or refer any product or service to be supplied by a client, or receive a commission, when the licensee or individual with practice privileges under Minnesota Statutes, section 326A.14, also performs for that client:

(a) an audit or review of a financial statement;

(b) a compilation of a financial statement when the licensee expects, or reasonably might expect, that a third party will use the financial statement and the licensee's compilation report does not disclose a lack of independence; ~~or~~

(c) an examination of prospective financial information.~~;~~ or

(d) a preparation of an original or amended tax return or claim for a tax refund for any client.

~~This~~ The prohibition in item J applies during the period in which the licensee or individual with practice privileges under Minnesota Statutes, section 326A.14, is engaged to perform any of the services listed under ~~this~~ item J and the period covered by any historical financial statements involved in these services.

[For text of subitems (2) and (3), see Minnesota Rules]

[For text of item K, see Minnesota Rules]

1105.7850 RETENTION AND CONTENT OF AUDIT AND OTHER PROFESSIONAL SERVICES DOCUMENTATION.

A. Firms granted permits under Minnesota Statutes, section 326A.05, shall prepare~~,~~ documentation according to professional standards ~~contained in AICPA Professional Standards, and~~ incorporated by reference in part 1105.0250. The documentation must have sufficient detail to support the conclusions reached in any report or filing issued by the firm related to the professional service. Except as provided in item B, the firm must retain the documentation for ~~a period of~~ not less than six years from:

(1) the report date for audit documentation; or

(2) ~~in sufficient detail to support the conclusions reached in any report issued by the firm on the financial statements audited~~ the engagement date for professional services other than auditing.

~~B. The professional standards referred to in item A are incorporated by reference.~~

B. For tax services, the retention period for documentation under item A is seven years.

C. Unless otherwise stated in this part, a firm must comply with the documentation and retention requirements in this part for a client that has its headquarters in this state or who resides in this state.

D. The requirements in this part are superseded by those of another jurisdiction or entity to which a firm is subject when the requirements of that jurisdiction or entity are more stringent.

~~C.~~ E. Failure to comply with this part~~,~~ or with all professional standards applicable to particular engagements, including~~, but not limited to,~~ standards adopted by the Public Company Accounting Oversight Board or the ~~Comptroller General of the United States~~ United States Government Accountability Office, which are incorporated by reference in part 1105.0250, items ~~D and~~ E and F, respectively, is an act discreditable to the profession and is basis for disciplinary action under Minnesota Statutes, section 326A.08. The documentation and retention requirements in this part do not apply to engagements that are subject to the jurisdiction of the Public Company Accounting Oversight Board or ~~the Comptroller General of~~ the United States Government Accountability Office. ~~Unless otherwise stated in this part, firms shall comply with the documentation and retention requirements in this part in any other audit engagement performed for a client having its headquarters in this state.~~

~~D.~~ F. If ~~audit~~ documentation is required to be kept for longer than six years because of a pending board investigation or disciplinary action, audit documentation must not be destroyed until the licensee has been notified in writing by the board of the closure of a board investigation or disciplinary proceeding.

~~E.~~ G. Any documents required to be retained by this part must be retained in accessible form so that a reviewer may read the information contained in the documents.

~~F.~~ H. Licensees shall maintain and comply with ~~an audit~~ documentation retention and destruction policy that provides for the preservation of ~~audit~~ documentation for the full time period required by this part and provides for the authorized custody, security, access, retention, and destruction of the documentation. This policy must, at a minimum, include the following:

(1) procedures for the maintenance of back-up copies of electronic ~~audit~~ documentation at secure locations;

(2) procedures for maintaining ~~audit~~ documentation;

(3) procedures for approving any changes to ~~audit~~ documentation; and

(4) procedures for approving the destruction of documentation when no longer required to be maintained by this part.

~~G.~~ I. In the case of audit services, the documentation referred to in item A must include:

[For text of subitems (1) and (2), see Minnesota Rules]

~~H.~~ J. The following requirements apply to changes in audit documentation after delivery of the audit report to the client and such changes in documentation include any addition, removal, deletion, substitution, or editing of audit documentation, ~~including, but not limited to, physical or electronic additions~~ by any means to any audit documentation file or preexisting audit documentation, occurring after the date of delivery of the audit report to the client which is supported by the audit documentation:

[For text of subitems (1) and (2), see Minnesota Rules]

REPEALER. Minnesota Rules, parts 1105.0100, subpart 9f; 1105.1600, subparts 2 and 4; and 1105.2100, are repealed.

Adopted Rules

A rule becomes effective after the requirements of *Minnesota Statutes* §§ 14.05-14.28 have been met and five working days after the rule is published in the *State Register*, unless a later date is required by statutes or specified in the rule. If an adopted rule is identical to its proposed form as previously published, a notice of adoption and a citation to its previous *State Register* publication will be printed. If an adopted rule differs from its proposed form, language which has been deleted will be printed with strikeouts and new language will be underlined. The rule's previous *State Register* publication will be cited.

KEY: Proposed Rules - Underlining indicates additions to existing rule language. ~~Strikeouts~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **Adopted Rules** - Underlining indicates additions to proposed rule language. Strikeout indicates deletions from proposed rule language.

Board of Behavioral Health and Therapy

Adopted Permanent Rule to Modify Licensing Requirements

The rules proposed and published at State Register, Volume 47, Number 19, pages 421-433, November 07, 2022 (47 SR 421), are adopted as proposed.

Revenue Notices

The Department of Revenue began issuing Revenue Notices in July of 1991. Revenue Notices are statements of policy made by the department that provide interpretation, detail, or supplementary information concerning a particular statute, rule, or departmental practice. The authority to issue Revenue Notices is found in *Minnesota Statutes*, Section 270C.07.

KEY: Underlining indicates additions to existing language. ~~Strikeouts~~ indicate deletions from existing language.

Minnesota Department of Revenue

Revenue Notice # 23-01: Income Tax – Statutory Resident Trusts – Application of the Due Process Clause Minimum Connections Test

Introduction

This Revenue Notice states the Department's position on how it will apply the due process minimum connections test to "resident trusts" under *Minnesota Statutes*, section 290.01, subdivision 7b (the "Minnesota Resident Trust Statute") in light of the U.S. Supreme Court's decision in *Kaestner* and the Minnesota Supreme Court's decision in *Fielding*.[1]

Background

The Minnesota Resident Trust Statute is subject to the requirements of the Due Process Clause of the Fourteenth Amendment to the U.S. Constitution and Minnesota's version of that clause, *Minnesota Constitution*, article 1, section 7. The Minnesota Supreme Court "treat[s] the due process protections under the U.S. Constitution and the Minnesota Constitution identically." *Fielding*, 916 N.W.2d at 327, n. 3.

The *Kaestner* decision describes the Due Process Clause as involving a two-step analysis:

> First, [ ] there must be "'some definite link, some minimum connection, between a state and the person, property or transaction it seeks to tax.'" Second, "the 'income attributed to the State for tax purposes must be

1 *North Carolina Department of Revenue v. Kimberley Rice Kaestner 1992 Family Trust*, 588 U.S. __, 139 S.Ct. 2213 (2019); *Fielding v. Commissioner of Department of Revenue*, 916 N.W.2d 323 (Minn. 2018).

rationally related to "values connected with the taxing State."'"

To determine whether a State has the requisite "minimum connections" with the object of its tax, this Court borrows from the familiar test of *International Shoe Co. v. Washington*, 326 U.S. 310 (1945) [applicable to analyzing a state's long-arm jurisdiction]. A State has the power to impose a tax only when the taxed entity has "certain minimum contacts" with the State such that the tax "does not offend 'traditional notions of fair play and substantial justice.'" The "minimum contacts" inquiry is "flexible" and focuses on the reasonableness of the government's action. Ultimately, only those who derive "benefits and protection" from associating with a State should have obligations to the State in question.

139 S.Ct. at 2219-20 (citations omitted). The Minnesota Supreme Court articulated the same two-step analysis in its decision in *Fielding*. 916 N.W.2d at 328-329.

In *Fielding*, the Minnesota Supreme Court made clear that it "consider[s] factors [i.e., relevant connections] beyond those in the challenged residency statute" when deciding whether the minimum connections test is satisfied in a particular case. *Fielding*, 916 N.W.2d at 328. The Department applies this standard when reviewing resident trust tax matters.

Department Position

This Revenue Notice focuses on the first of these two steps – the minimum connections test.

A. Application of the Minimum Connections Test to Irrevocable *Inter Vivos* Trusts

Both the *Kaestner* decision and *Fielding* decision were limited to irrevocable *inter vivos* trusts.

In this section, the Department discusses the extent to which the *Kaestner* and *Fielding* decisions have identified relevant connections for due process purposes as applied to irrevocable *inter vivos* trusts.

1. Connections both decisions agree are relevant.

The U.S. Supreme Court and the Minnesota Supreme Court both agreed in their respective decisions that the following connections to a state are relevant for purposes of applying the minimum connections test:

a. The State's connection to the Trustee. *Kaestner,* 139 S.Ct. at 2220; *Fielding*, 916 N.W.2d at 330.

b. The State's connection to the Trust's assets. *Kaestne*r, 139 S.Ct. at 2221; *Fielding*, 916 N.W.2d at 331.

c. The State's connection to the administration of the Trust. *Kaestner*, 139 S.Ct. at 2220; *Fielding*, 916 N.W.2d at 331.

Accordingly, it is the Department's position that the above-referenced connections are relevant for due process purposes.

2. Connections the *Kaestner* decision said are relevant and the *Fielding* decision said are irrelevant.

a. The State's connection to a resident beneficiary of the trust when there is evidence that the resident beneficiary has "some degree of possession, control or enjoyment of the trust property or a right to receive that property." *Kaestner*, 139 S.Ct. at 2222. *But cf. Fielding,* 916 N.W.2d at 330.

b. The State's connection to a resident grantor of the trust when there is evidence that the resident grantor "retained 'power to dispose of' the [trust] property, which amounted to 'a potential source of wealth which was property in her hands.'" *Kaestner*, 139 S.Ct. at 2222, quoting from *Curry v. McCanless*, 307 U.S. 357, 370 (1939). *But cf. Fielding*, 916 N.W.2d at 331.

As noted above, the Minnesota Supreme Court "treat[s] the due process protections under the U.S. Constitution and the Minnesota Constitution identically." As a result, it is the Department's position that the above-referenced connections are relevant for due process purposes.

3. Connections the *Fielding* decision indicates are relevant, but which the *Kaestner* decision did not address.

a. The Minnesota Supreme Court said in *Fielding* that a choice of law provision in a trust agreement selecting Minnesota law as the law governing the trust is not sufficient, "standing alone," to tax *inter vivos* trusts as resident trusts. *Fielding*, 916 N.W.2d at 333. It is the Department's position that the fact a choice of law provision appears in a trust agreement selecting Minnesota law as the law governing the trust is a relevant connection for due process purposes; however, it is not, standing alone, a sufficient connection.

b. The *Fielding* decision indicates that it is a relevant connection for due process purposes if a person "represented [in Minnesota] the Trusts or the Trustees in connection with the activities that led to the income that the State seeks to tax." *Id*. at 331 and n. 7 (discussing representation Minnesota law firm first provided to grantor and later provided to trusts). Accordingly, it is the Department's position that it is a relevant connection when a person represents in Minnesota the trust or trustee in connection with the activities that led to the income Minnesota seeks to tax.[2]

c. The *Fielding* decision indicates that where a testamentary trust is "subject to the continuing supervisory jurisdiction" of a Minnesota court, including for "litigation" and "claims," that continuing supervisory jurisdiction may be a relevant connection for due process purposes. *Fielding*, 916 N.W.2d at 333 and n. 9. Consequently, it is the Department's position that the fact that a Minnesota court has continuing supervisory jurisdiction over an *inter vivos* trust is a relevant connection for due process purposes.

4. To be relevant, a connection must occur in the tax year at issue.

In *Fielding,* the Minnesota Supreme Court is clear that only those connections that exist in the tax year at issue are relevant for purposes of due process analysis. *Fielding*, 916 N.W. 2d at 332. Similarly, the U.S. Supreme Court in *Kaestner* focused on the connections that took place during "the relevant tax year." While the U.S. Supreme Court never stated that the only connections relevant for due process purposes are those that occurred during the tax years at issue, the Supreme Court referenced the importance of this fact in discussing connections that would pass constitutional muster. *See, e.g., Kaestner*, 139 S.Ct. at 2223. Based on the foregoing, it is the Department's position that, to be relevant for purposes of application of the minimum connections test to an irrevocable *inter vivos* trust, the connection must exist in the tax year at issue.

B. Application of the Minimum Connections Test to Irrevocable Testamentary Trusts

The *Fielding* and *Kaestner* decisions both contain narrow holdings, limited to irrevocable *inter vivos* trusts. *Fielding*, 916 N.W.2d at 334; and *Kaestner*, 139 S.Ct. at 2221. Consequently, neither the *Fielding* decision nor the *Kaestner* decision offers precedential authority with respect to relevant connections to be considered with respect to irrevocable testamentary trusts. However, it is the Department's position that these decisions do offer persuasive authority that their holdings ought to apply to all trusts – irrevocable *inter vivos* trusts and irrevocable testamentary trusts alike.

It is the Department's position that all of the connections the Department determined are relevant with respect to irrevocable *inter vivos* trusts in Section A above are also relevant with respect to irrevocable testamentary trusts. The

2 The *Fielding* Court stated that "the grantor's decision to use a Minnesota law firm to draft the trust documents" is not a relevant connection for due process purposes. *Fielding*, 916 N.W.2d at 331. The Court further stated that the fact that the same law firm represents the trust in the tax proceedings before the Court "is not relevant to the activities that generated the income that the State seeks to tax." *Id*. at 331, n. 7.

Department refers to these connections collectively as "Trust/Applicable Year Connections".

The Department has further determined that each of the following connections is also relevant with respect to irrevocable testamentary trusts, notwithstanding that they may not have occurred in the tax year at issue:

1. The testamentary trust was created by a will of a decedent who at death was domiciled in the state.

2. The testamentary trust and the will under which it was created were probated in the state.

See District of Columbia v. Chase Manhattan Bank, 689 A.2d 539 (D.C. 1997), discussed by the Minnesota Supreme Court in *Fielding.* 916 N.W.2d at 331 and n. 6.

The Department refers to these two connections collectively as "Grantor/Court Connections".

The Department's position is that the Trust/Applicable Year Connections and the Grantor/Court Connections may, in the appropriate case, be applied separately or in combination, to satisfy the due process minimum connections test with respect to irrevocable testamentary trusts.

Publication Date: April 3, 2023

Terese Mitchell
Director
Appeals, Legal Services, and Disclosure Division

Official Notices

Pursuant to *Minnesota Statutes* §§ 14.101, an agency must first solicit comments from the public on the subject matter of a possible rulemaking proposal under active consideration within the agency by publishing a notice in the *State Register* at least 60 days before publication of a notice to adopt or a notice of hearing, and within 60 days of the effective date of any new statutory grant of required rulemaking.

The *State Register* also publishes other official notices of state agencies and non-state agencies, including notices of meetings and matters of public interest.

Minnesota Board on Aging

Notice of Request for Comment on Proposed FFY 2024-2027 Minnesota State Plan on Aging and Intrastate Funding Formula

The Minnesota Board on Aging requests comments on the proposed State Plan on Aging for federal fiscal years 2024-2027.

The Minnesota Board on Aging is required to submit a new State Plan on Aging to the U.S. Administration on Community Living (ACL) on July 1, 2023. The purpose of the State Plan on Aging is to document achievements and planned activities related to the state's long-term supports and services planning efforts, provide a state framework for activities related to programs/activities/services to Older Adults, and provide assurances to ACL that the provisions of the Older Americans Act will be followed.

Each State Plan on Aging submission must also include a description and explanation of the Intrastate Funding Formula (IFF). The IFF describes how the MBA allocates Older Americans Act funds to the ***Area Agencies on Aging*** based on geographic distribution of older adults in the state and older adults with greatest economic and social need. The IFF must be in accordance with the Older Americans Act Sec. 305(a)(2)(C) and Sec. 305(d). The revising of the IFF is an exciting opportunity to respond to the change in demographics in Minnesota over the past 20 years. As a direct result of the ***MBA DEIA Strategic Directive***, and the known undercounts in census data, the Board continues to explore options to

target funding to Native elders.

The public comment period begins April 3, 2023 and ends at 4:30 p.m. on May 3, 2023. Public comments will be collected and reviewed for continued development and planning purposes. The State Plan on Aging and Intrastate Funding Formula can be viewed at the ***MBA website*** with instructions on how to submit comments.

To request a paper copy of the document please submit a request to ***dhs.mba@state.mn.us***, call 651-431-2500, toll free at 1-800-882-6262 or submit a written request to:

Minnesota Board on Aging
Public Comment Period
P.O. Box 64976
St. Paul, MN 55164-0976

Department of Labor and Industry

Division of Labor Standards and Apprenticeship

Notice of Correction To Commercial Prevailing Wage Rates

On December 12, 2022, the Commissioner of Labor & Industry certified prevailing wage rates for commercial construction projects in 87 counties. These rates were identified by annual voluntary survey of public and private commercial construction projects in Minnesota collected by the Department.

In the absence of new survey data, previously certified wage rates are to be carried forward in subsequent certifications. This notice regards a correction to commercial wage rates for the identified labor codes in the following counties. This correction is for all commercial construction contracts advertised for bid on or after April 3, 2023. The revised wage rate determination is available online at: ***http://workplace.doli.state.mn.us/prevwage/notification.php***

COUNTY	LABOR CODES
Aitkin	Watch Person (105)
Benton	Blaster (106)
Big Stone	Flag Person (104), Watch Person (105), Blaster (106), Survey Field Technician (110)
Blue Earth	Blaster (106)
Clearwater	Flag Person (104)
Douglas	Survey Field Technician (110)
Kanabec	Flag Person (104), Watch Person (105)
Mahnomen	Survey Field Technician (110), Traffic Control Person (111)
Mille Lacs	Flag Person (104), Watch Person (105)
Morrison	Survey Field Technician (110)
Norman	Survey Field Technician (110), Traffic Control Person (111)
Otter Tail	Survey Field Technician (110)
Polk	Survey Field Technician (110), Traffic Control Person (111)
Pope	Survey Field Technician (110)
Stearns	Blaster (106)
Stevens	Survey Field Technician (110)
Swift	Survey Field Technician (110)

Questions regarding determinations may be directed to the following:

Division of Labor Standards & Apprenticeship
Minnesota Department of Labor and Industry
443 Lafayette Road N
St. Paul, MN 55155
Phone: 651-284-5091
Email: ***dli.prevwage@state.mn.us***

Teachers Retirement Association
Board of Trustees
Notice of Meeting

The Minnesota Teachers Retirement Association Board of Trustees will hold a meeting on **Wednesday, April 12, 2023 at 9:30 a.m**. in Room 117, 60 Empire Drive, St. Paul, MN to consider matters which may properly come before the Board. Board members may participate in the meeting by electronic means.

The public may monitor the meeting electronically from a remote site as set out on the Teachers Retirement Association's website, which can be found at ***www.minnesotatra.org***.

State Grants & Loans

In addition to requests by state agencies for technical/professional services (published in the State Contracts Section), the *State Register* also publishes notices about grants and loans available through any agency or branch of state government. Although some grant and loan programs specifically require printing in a statewide publication such as the State Register, there is no requirement for publication in the *State Register* itself. Agencies are encouraged to publish grant and loan notices, and to provide financial estimates as well as sufficient time for interested parties to respond.

SEE ALSO: Office of Grants Management (OGM) at: *https://mn.gov/admin/citizen/grants/*

Department of Employment and Economic Development (DEED)
Notice of Grant Opportunity

NOTICE IS HEREBY GIVEN that the Minnesota Department of Employment and Economic Development (DEED) places notice of any available grant opportunities online at ***https://mn.gov/deed/about/contracts/open-rfp.jsp***

Department of Human Services
Contracts and Legal Compliance Division
Notice of Changes to Grant Request for Proposal noticing in the State Register for the Department of Human Services

The Minnesota Department of Human Services (DHS) will no longer publish individual grant RFP notices to the State Register effective March 27, 2023. The RFPs and RFIs can be viewed by visiting the Minnesota Department of Human Services Grants, Requests for Proposals (RFP) and Requests for Information (RFI) website: ***https://mn.gov/dhs/partners-and-providers/grants-rfps/open-rfps/***.

The RFPs and RFIs do not obligate the State to complete the work contemplated in the respective notices. The State reserves the right to cancel solicitations. All expenses incurred in responding to the RFPs and RFIs are solely the responsibility of the responder.

State Grants & Loans

Minnesota Department of Transportation (MnDOT)

Office of Civil Rights

Request for Proposal: SFY 2023 Certified Small Business Micro Grant Program

MnDOT requests responses from Minnesota-based Certified Small Businesses to financially assist them with their eligible expenses that increases their business capacity and/or industry knowledge to assist in their pursuit of MnDOT projects/contracts.

Responses must be received no later than 02:00 p.m. Central Standard Time on April 28, 2023 or until funding is exhausted. Late responses will not be considered.

To view the RFP go to: ***mndot.gov/civilrights/requests-for-proposals.html***.

For more information, visit: ***mndot.gov/civilrights/micro-grant.html***.

State Contracts

Informal Solicitations: Informal solicitations for professional/technical (consultant) contracts valued at over $5,000 through $50,000, may either be published in the *State Register* or posted on the Department of Administration, Office of State Procurement (OSP) Website. Interested vendors are encouraged to monitor the P/T Contract Section of the OSP Website at *https://mn.gov/admin/osp* for informal solicitation announcements.

Formal Solicitations: Department of Administration procedures require that formal solicitations (announcements for contracts with an estimated value over $50,000) for professional/technical contracts must be published in the *State Register.* Certain quasi-state agency and Minnesota State College and University institutions are exempt from these requirements.

Requirements: There are no statutes or rules requiring contracts to be advertised for any specific length of time, but the Office of State Procurement strongly recommends meeting the following requirements: $0 - $5000 does not need to be advertised; $5,000 - $25,000 should be advertised in the *State Register* for a period of at least seven calendar days; $25,000 - $50,000 should be advertised in the *State Register* for a period of at least 14 calendar days; and anything above $50,000 should be advertised in the *State Register* for a minimum of at least 21 calendar days.

Contact the Office of State Procurement at: (651) 296-2600

Department of Administration

Notice of Availability of Request for Proposal (RFP) for Designer Selection for: Military Affairs Renovation of Building 10-137, Camp Ripley, Little Falls, MN DMA Project No. 25102 (SDSB Project # 23-05)

The State of Minnesota, acting through Department of Military Affairs through the State Designer Selection Board, is soliciting proposals from interested, qualified consultants for architectural and engineering design services for the above referenced project.

A full Request for Proposals is available on the Department of Administration website at ***https://mn.gov/admin/government/construction-projects/sdsb/projects/*** (click SDSB Project #23-05).

A **mandatory** informational meeting is scheduled for **April 12, 2023** at **10:00am** CT at Building 10-137, Camp Ripley, 15000 Highway 115, Little Falls, MN 56345**.** Please see Attachment B – Map of Camp Ripley for directions to the meeting site.

Any questions should be directed to Mr. Ryan Roden, State Project Manager at ***ryan.p.roden.nfg@army.mil***. Project

questions will be taken by this individual only. Questions regarding this RFP must be received by **Friday, April 14, 2023** no later than **4:00 p.m.** Central Time.

Proposals must be delivered to ***SDSB.Proposals.ADM@state.mn.us*** not later than **Monday, April 24, 2023, by 12:00 noon CT.** Late responses will not be considered.

The Department of Military Affairs is not obligated to complete the proposed project and reserves the right to cancel the solicitation if it is considered to be in its best interest.

Department of Administration

Real Estate and Construction Services

Request for Proposals (RFP) for Lease of Space for an Inpatient Supervised Living Facility

NOTICE IS HEREBY GIVEN that the State of Minnesota, Department of Administration, on behalf of the Minnesota Department of Human Services; Direct Care Treatment; Mental Health and Substance Abuse Treatment Services (MHSATS); Community Addiction Recovery Enterprise (C.A.R.E.) Program, requests Proposals for the lease of approximately 18,000 to 30,000 usable square feet of existing or newly constructed freestanding Building for an estimated 16 to 32 bed inpatient Supervised Living Facility, within thirty-five (35) mile radius from the intersection of Technology Drive NE and 16th Street NE in Willmar, Minnesota.

All information and requirements regarding preparation and submission of a Proposal may be obtained at ***https://mn.gov/admin/business/vendor-info/real-estate/solicitations-announcements.jsp***

LATE BIDS WILL BE REJECTED. EMAIL BIDS WILL NOT BE ACCEPTED.

Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design

Request for Proposals (RFP)/Contract Opportunity for Psychometric Services

PROJECT NAME: Psychometric Services for the Board of AELSLAGID

DETAILS: The Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design is requesting proposals for the purpose of providing psychometric advice and services regarding the construction of a valid and reliable local land surveying examination. This contract will result in the creation and grading of the Minnesota Local Land Surveying Examination (MNLS) for up to 4 exam administrations plus one exam workshop to develop questions for the test bank with the potential to extend for additional exam administrations and workshops.

Work is anticipated to start after August 1, 2023.

COPY REQUEST: To receive a copy of the Request for Proposals, please send a written request by email to:

Kay Weiss, Assistant Executive Director
kay.weiss@state.mn.us

PROPOSAL DEADLINE: Proposals in response to the Request for Proposals in this advertisement must be received by mail or email not later than **2:00 p.m., Central Time, April 24, 2023. Late proposals will not be considered.** Fax or verbal proposals will not be considered.

This request does not obligate the State of Minnesota to award a contract or complete the proposed program, and the State reserves the right to cancel this solicitation if it is considered in its best interest. All costs incurred in responding to this solicitation will be borne by the responder.

State Contracts

Minnesota State Colleges and Universities (Minnesota State)

Notice of Bid and Contracting Opportunities

Minnesota State is now placing additional public notices for contract opportunities, goods/commodities and related services on its Vendor and Supplier Opportunities website (***https://www.minnstate.edu/vendors/index.html***). New public notices may be added to the website on a daily basis and be available for the time period as indicated within the public notice.

If you have any questions regarding this notice or are having problems viewing the information on the Vendor and Supplier Opportunities website, please email the Minnesota State Procurement Unit at ***Sourcing@MinnState.edu***.

Minnesota State Colleges and Universities (Minnesota State)

Winona State University (WSU)

Request for Proposals for Faculty-Led Travel To London

Notice is hereby given that Winona State University (WSU) is seeking proposals FOR FACULTY-LED TRAVEL TO LONDON. Proposal specifications are available by contacting the Purchasing Department at PO Box 5838, 106 Somsen Hall, Winona, MN 55987 or via email to ***lmann@winona.edu***. Proposals must be received via email to Laura Mann, Purchasing Director, ***lmann@winona.edu*** by 3:00 p.m. CST on MAY 25, 2023. Winona State University reserves the right to reject any or all proposals and to waive irregularities or informalities in proposals received.

Minnesota State Colleges and Universities (Minnesota State)

Winona State University (WSU)

Request for Proposals for Faculty-Led Travel to Prague & Budapest

Notice is hereby given that Winona State University (WSU) is seeking proposals FOR FACULTY-LED TRAVEL TO PRAGUE & BUDAPEST. Proposal specifications are available by contacting the Purchasing Department at PO Box 5838, 106 Somsen Hall, Winona, MN 55987 or via email to ***lmann@winona.edu***. Proposals must be received via email to Laura Mann, Purchasing Director, ***lmann@winona.edu*** by 3:00 p.m. CST on JUNE 8, 2023. Winona State University reserves the right to reject any or all proposals and to waive irregularities or informalities in proposals received.

Minnesota State Colleges and Universities (Minnesota State)

Winona State University (WSU)

Request for Proposals for Faculty-Led Travel to Scotland

Notice is hereby given that Winona State University (WSU) is seeking proposals FOR FACULTY-LED TRAVEL TO SCOTLAND. Proposal specifications are available by contacting the Purchasing Department at PO Box 5838, 106 Somsen Hall, Winona, MN 55987 or via email to lmann@winona.edu. Proposals must be received via email to Laura Mann, Purchasing Director, lmann@winona.edu by 3:00 p.m. CST on June 8.. Winona State University reserves the right to reject any or all proposals and to waive irregularities or informalities in proposals received.

Minnesota Historical Society (MNHS)

Request for Bids for Sealcoat and Paint Parking Lots and Roadways at the Minnesota History Center

The Minnesota Historical Society (MNHS) is soliciting bids from qualified contractors to work collaboratively with MNHS to sealcoat and paint existing parking lots and roadways at the Minnesota History Center.

This is a prevailing wage project.

The Request for Bids documents are available by contacting Mary Green Toussaint, Contract Manager, Minnesota Historical Society, by e-mail only: ***mary.green-toussaint@mnhs.org***

There will be a **MANDATORY** in person pre-bid meeting for all interested parties on **Monday, April 10, 2023 at 10:00 am**.This meeting will take place at the Minnesota History Center, Parking lot, 345 Kellogg Blvd. West, St. Paul, MN 55102.

All bids must be received in .pdf format only by Mary Green Toussaint, Contract Manager, at ***mary.green-toussaint@mnhs.org*** no later than **2:00 p.m. Local Time, Monday, April 24, 2023**. There will be no public bid opening.

Minnesota Judicial Branch

Third Judicial District Administration

Request for Proposals-Ignition Interlock Devices for Ignition Interlock Device Program

Notice is hereby given that the State of Minnesota - Third Judicial District Administration (District) is using a competitive selection process to select the vendor responsible to install and monitor ignition interlock devices (IID) for its Ignition Interlock Device Program (IIDP). RFP details are available at ***https://mncourts.gov***, Choose Public Notices, RFP Title: Amended Request for Proposals: The Third Judicial District seeks a vendor for Ignition Interlock Services. Questions can be sent to Brad Nelson, Ignition Interlock Coordinator, ***Brad.Nelson@courts.state.mn.us***. Proposals must be received no later than **4:30 p.m., Central Time, Friday, April 21, 2023. Late responses will not be accepted or considered.**

Minnesota Judicial Branch

Fifth Judicial District

Request for Proposal for Ignition Interlock Vendor

The Fifth District of the Minnesota Judicial Branch (MJB) is using a competitive selection process to select the vendor responsible to install and monitor ignition interlock devices for its Ignition Interlock Device Program (IIDP).

The request for proposal does not obligate the MJB to award a contract or complete the project, and the MJB reserves the right to cancel the solicitation if it is considered to be in its best interest.

Interested party's submissions must be in writing and received by the MJB no later than 4:30 p.m. CST, April 14, 2023. All responses must be in writing and emailed or delivered to:

Heather Kirchner, Lead Treatment Court Coordinator
Prairie Justice Center
1530 Airport Rd
Worthington, MN 56187
Heather.Kirchner@courts.state.mn.us

A complete copy of the Request for Proposal may be found on the Minnesota Judicial Branch website (in the News and Announcements/Public Notices section) at ***www.mncourts.gov***

State Contracts

Minnesota State Lottery

Request for Proposals for Sponsorship Agreements

Description of Opportunity: The Minnesota State Lottery develops sponsorship agreements throughout the year with organizations, events, and sports teams to create excitement for lottery players, to interest new players and increase the visibility of lottery games. The Lottery encourages and continually seeks new sponsorship agreements to help achieve current Lottery marketing goals.

Proposal Content: A sponsorship proposal presented to the Lottery should meet the following three criteria:

1. **Maximize Lottery Visibility** – the event, sports or tie-in proposal should draw a large number of desired participants (typically 50,000 or more) whose demographics match the Lottery player profile. The Lottery is interested in effectively delivering its message of fun and entertainment to Minnesota adults whose demographics skew primarily towards those aged 25-64, with a household income of $35,000-$75,000, and having an educational background of some college or higher. The Lottery does not market to those under the age of 18, and family events with high levels of children present are generally not accepted. Attendance, on-site signage visibility and paid media exposure will be critical components that will be evaluated.

2. **Enhance Lottery Image- –** the event, sports or tie-in proposal should inherently project the attitude that the Lottery is a fun and socially acceptable part of the community. The Lottery's presence should fit well within the lineup of other sponsors. The Lottery is interested in creating opportunities whereby the sponsorship can translate into sales revenue, either via on-site sales from a Lottery booth, from sales-generating promotions with Lottery retailers or from joint programs with the sponsor's media partners.

3. **Provide Promotional Extensions** – the event, sports or tie-in proposal should offer exciting, value-added ways to interact with our players and have opportunities to motivate attendees, listeners and viewers to participate in and purchase Lottery games. The proposal must include proper staffing availability or other considerations to help the Lottery implement any appropriate promotional extension ideas.

Proposals should address all pertinent elements of the sponsorship and how the Lottery criteria as stated above and on the Evaluation Form are to be met. To view or print copies of the Request for Proposal go to ***http://www.mnlottery.com/vendorops.html***

This Solicitation does not obligate the state to award a contract or pursue a proposed sponsorship opportunity, and the state reserves the right to cancel the solicitation if it is considered to be in its best interest.

Questions: Questions concerning this Solicitation should be directed to:

Jason LaFrenz, Marketing Director
Minnesota State Lottery
2645 Long Lake Road
Roseville, MN 55113
Telephone: (651) 635-8230
Toll-free: 1-888-568-8379 ext. 230
Fax: (651) 297-7496
TTY: (651) 635-8268
E-mail: ***jasonla@mnlottery.com***

Other personnel are not authorized to answer questions regarding this Solicitation.

Response Delivery: All responses must be in writing and delivered to the contact noted above. Proposals will be accepted on an ongoing basis.

Minnesota Department of Transportation (MnDOT)

Engineering Services Division

Notices Regarding Professional/Technical (P/T) Contracting

P/T Contracting Opportunities: MnDOT is now placing additional public notices for P/T contract opportunities on the MnDOT's Consultant Services website. New public notices may be added to the website on a daily basis and be available for the time period as indicated within the public notice.

Taxpayers' Transportation Accountability Act (TTAA) Notices: MnDOT is posting notices as required by the TTAA on the MnDOT Consultant Services website.

MnDOT's Prequalification Program: MnDOT maintains a Pre-Qualification Program in order to streamline the process of contracting for highway related P/T services. Program information, application requirements, application forms and contact information can be found on MnDOT's Consultant Services website. Applications may be submitted at any time for this Program.

MnDOT Consultant Services website: ***www.dot.state.mn.us/consult***

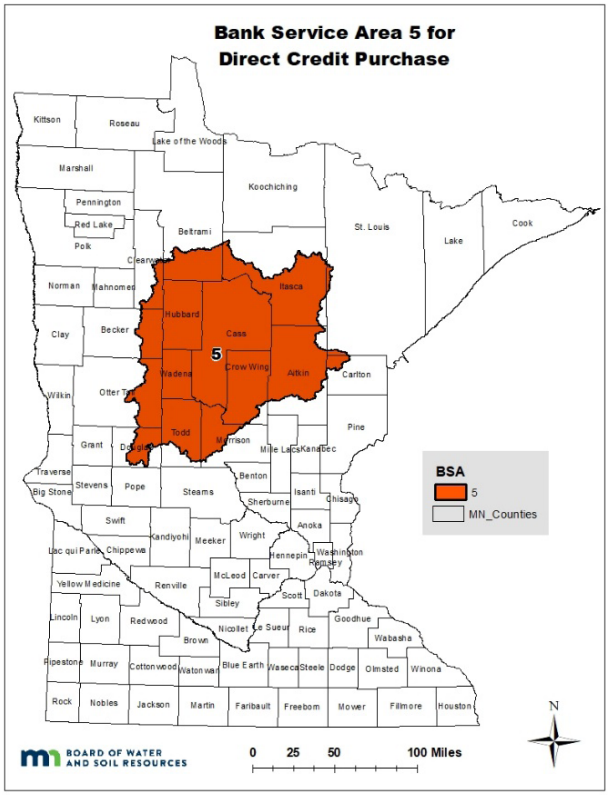
If you have any questions regarding this notice, or are having problems viewing the information on the Consultant Services website, please all the Consultant Services Help Line at 651-366-4611, Monday – Friday, 9:00am – 4:00pm.

Board of Water and Soil Resources (BWSR)

Request for Proposals for Direct Wetland Credit Purchase for Bank Service Area 5

Project Name: Direct Wetland Credit Purchase for Bank Service Area 5

Details: The Minnesota Board of Water and Soil Resources (BWSR), acting on behalf of the Minnesota Department of Transportation (MnDOT), is posting a request for proposals (RFP) to purchase approximately 50 wetland replacement credits from established wetland banks to offset wetland impacts resulting from public road projects in Minnesota. BWSR is requesting proposals from wetland bank account holders from project sites located in Bank Service Area (BSA) 5, as illustrated in the adjacent figure.



Proposals will only be accepted for Circular 39 wetland credit types: 2, 3, 1, 4, 6, and 7, which are listed in order of preference, that have been approved by a local government unit per the Wetland Conservation Act (WCA) and by the U.S. Army Corps of Engineers per the Federal Clean Water Act.

BWSR will verify that all credits identified in the proposals are both state and federally approved and not currently in transfer accounts. Once the credits are verified, proposals will be evaluated based on the following criteria:

- Bank service area
- Wetland plant community type
- Credit amounts proposed
- Price per credit.

State Contracts

Proposal Documents: Proposal forms and additional information are available on the BWSR website at ***https://bwsr.state.mn.us/local-government-road-wetland-replacement-program***.

Proposal Deadline: Proposals can be received by email, U.S Mail or courier no later than 4:30 p.m. Central Time, April 25, 2023.

U.S Mail or Courier:
Minnesota Board of Water and Soil Resources
ATTN: 2023 DCP RFP c/o Dennis Rodacker
520 Lafayette Rd North
St Paul, MN 55155

Email:
Dennis.rodacker@state.mn.us
SUBJECT LINE: 2023 DCP RFP
Ensure all documents are attached

This request does not obligate the State to accept the proposals submitted in response to this notice and reserves the right to cancel this solicitation at any time. All expenses incurred in responding to this notice are solely the responsibility of the applicant.

Non-State Public Bids, Contracts & Grants

The State Register also serves as a central marketplace for contracts let out on bid by the public sector. The *State Register* meets state and federal guidelines for statewide circulation of public notices. Any tax-supported institution or government jurisdiction may advertise contracts and requests for proposals from the private sector. It is recommended that contracts and RFPs include the following: 1) name of contact person; 2) institution name, address, and telephone number; 3) brief description of commodity, project or tasks; 4) cost estimate; and 5) final submission date of completed contract proposal. Allow at least three weeks from publication date (four weeks from the date article is submitted for publication). Surveys show that subscribers are interested in hearing about contracts for estimates as low as $1,000. Contact editor for further details.

Besides the following listing, readers are advised to check: *https://mn.gov/admin/osp* as well as the Office of Grants Management (OGM) at: *https://mn.gov/admin/citizen/grants/*.

Metropolitan Airports Commission (MAC)

Notice of Call for Bids for 2023 GSE Electric Charing Stations

Airport Location:	**Minneapolis-St. Paul International Airport**
Project Name:	**2023 GSE Electric Charing Stations**
MAC Contract No.:	**106-3-668**
Bids Close At:	**2:00 PM on April 11, 2023**
Bid Opening Conference Call:	**3:00 PM on April 11, 2023**
Teleconference Dial In #:	**1-612-405-6798**
Conference ID #:	**681 090 675#**

Notice to Contractors: Electronic Bid Submission for the project listed above will be received by the MAC, a public corporation, via ***QuestCDN's website*** until the official time and date as displayed in QuestCDN Online.

Note: You can sign up on our web site (***https://metroairports.org/doing-business/solicitations***) to receive email

notifications of new business opportunities.

Targeted Group Businesses (TGB): The goal of the MAC for the utilization of Targeted Group Businesses on this project is 8%.

Bid Security: Each bid shall be accompanied by a "Bid Security" in the form of a certified check made payable to the MAC in the amount of not less than five percent (5%) of the total bid, or a surety bond in the same amount, running to the MAC, with the surety company thereon duly authorized to do business in the State of Minnesota.

Availability of Bidding Documents: Bidding documents are at the QuestCDN Online indicated below and at the Minnesota Builders Exchange; Rochester Builders Exchange; Dodge Data and Analytics; and NAMC-UM Plan Room. Bidders desiring bidding documents for personal use may secure a complete digital set at the ***QuestCDN website***. Bidders may download the complete set of digital documents for $15.00, or other fee as determined by QuestCDN, by entering eBidDoc™ #8429180 in the "Search Projects" page. Contact Quest Construction Data Network at (952) 233-1632 or info@questcdn.com for assistance. Hard copy bidding documents will not be made available to Bidders. Bid documents for this project may be viewed for no cost at QuestCDN Online. For this project, bids will **ONLY** be received electronically. Contractors submitting an electronic bid will be charged an additional $30.00, or other fee as determined by QuestCDN, at the time of bid submission via the online electronic bid service QuestCDN Online.

MAC Internet Access of Additional Information: A comprehensive Notice of Call for Bids for this project will be available on March 27, 2023, at MAC's web address of ***https://metroairports.org/doing-business/solicitations*** (construction bids).

Metropolitan Airports Commission (MAC)

Notice of Call for Bids for 2023 Runway 12R-30L Glycol Forcemain Environmental Improvements

Airport Location: **Minneapolis-St. Paul International Airport**
Project Name: **2023 Runway 12R-30L Glycol Forcemain Environmental Improvements**
MAC Contract No.: **106-1-303**
Bids Close At: **2:00 PM on April 11, 2023**
Bid Opening Conference Call: 3:00 PM on April 11, 2023
Teleconference Dial In #: **1-612-405-6798**
Conference ID #: **681 090 675#**

Notice to Contractors: Electronic Bid Submission for the project listed above will be received by the MAC, a public corporation, via ***QuestCDN's website*** until the official time and date as displayed in QuestCDN Online.

Note: You can sign up on our web site (***https://metroairports.org/doing-business/solicitations***) to receive email notifications of new business opportunities.

Targeted Group Businesses (TGB): The goal of the MAC for the utilization of Targeted Group Businesses on this project is 12%.

Bid Security: Each bid shall be accompanied by a "Bid Security" in the form of a certified check made payable to the MAC in the amount of not less than five percent (5%) of the total bid, or a surety bond in the same amount, running to the MAC, with the surety company thereon duly authorized to do business in the State of Minnesota.

Availability of Bidding Documents: Bidding documents are on file for inspection at the office of TKDA; at the QuestCDN Online indicated below and at the Minnesota Builders Exchange; Rochester Builders Exchange; Dodge Data and Analytics; and NAMC-UM Plan Room. Bidders desiring bidding documents for personal use may secure a complete digital set at the ***QuestCDN website***. Bidders may download the complete set of digital documents for $22.00, or other fee as determined by QuestCDN, by entering eBidDocTM #8428083 in the "Search Projects" page. Contact Quest

Construction Data Network at (952) 233-1632 or info@questcdn.com for assistance. Hard copy bidding documents will not be made available to Bidders. Bid documents for this project may be viewed for no cost at QuestCDN Online. For this project, bids will ONLY be received electronically. Contractors submitting an electronic bid will be charged an additional $42.00, or other fee as determined by QuestCDN, at the time of bid submission via the online electronic bid service QuestCDN Online.

MAC Internet Access of Additional Information: A comprehensive Notice of Call for Bids for this project will be available on March 27, 2023, at MAC's web address of ***https://metroairports.org/doing-business/solicitations*** (construction bids).

Metropolitan Airports Commission (MAC) and Delta Air Lines
Minneapolis-St. Paul International Airport
Request for Proposals for Construction Manager at Risk Services

Delta Air Lines (Delta) and The Metropolitan Airports Commission (MAC) are requesting proposals from construction firms for the award of a Construction Manager at Risk (CMR) Construction Guaranteed Maximum Price (GMP) contract for pre-construction and construction services for the Delta Air Lines MSP Airside Modernization Project, located at the Minneapolis-Saint Paul International Airport, Hennepin County, Minnesota.

The contractor will work closely with Delta Air Lines, Gensler Architects, AvAirPros (Project Managers) airport tenants and MAC staff. All submittals must be received by Delta prior to 2:00 p.m. Eastern Time on April 25, 2023. For a copy of the RFP, please go to the following link: ***http://metroairports.org/Airport-Authority/Business-Opportunities/Solicitations.aspx***. Direct questions to:

Bryan Kavanaugh
Regional Manager, Corporate Real Estate
Delta Air Lines, Inc.
1030 Delta Blvd.
4th Floor, CRE - 877
Atlanta, GA 30354
E-mail: ***Bryan.Kavanaugh@Delta.com***

AND:

Puneet Vedi, AIA,
Director, Airport Development (Project Delivery)
Metropolitan Airports Commission
6040 28th Ave. S.
Minneapolis, MN 55450
Phone: 612.726.8133
Fax: 612.794.4407
E-mail: ***Puneet.Vedi@mspmac.org***

Executive Orders

The governor has the authority to issue written statements or orders, called Executive Orders, as well as Emergency Executive Orders. The governor's authority is specified in the Constitution of the State of Minnesota, Article V, and in *Minnesota Statutes* § 4.035. Emergency Executive Orders, for protection from an imminent threat to health and safety, become effective immediately, are filed with the secretary of state, and published in the *State Register* as soon as possible after they are issued. Other Executive Orders become effective 15 days after publication in the *State Register* and filing with the secretary of state. Unless otherwise specified, an executive order expires 90 days after the date the governor who issued the order vacates office.

Office of the Governor

Executive Order 23-05: Amending Executive Orders 19-10, 19-18, 19-19, 19-34, 19-37, 21-13, 21-14, and 21-36; Rescinding Executive Orders 11-06 and 21-34

I, Tim Walz, Governor of the State of Minnesota, by the authority vested in me by the Constitution and applicable statutes, issue the following Executive Order:

As we embark on a second term of the Walz-Flanagan Administration, several executive orders need updates.

On March 29, 2019, April 1, 2019, August 7, 2019, December 2, 2019, March 18, 2021, March 19, 2021, and December 22, 2021, I signed Executive Orders 19-10, 19-18, 19-19, 19-34, 19-37, 21-13, 21-14, and 21-36, each of which created or continued a task force, council, or committee. These entities continue to provide essential guidance, support, and recommendations. These executive orders require updates to ensure the seamless transition of members as their terms reach their expiration dates.

In addition to providing continuity to the task forces, councils, and committees created by these executive orders, specific language should be added in Executive Order 19-34 to reflect our continued efforts to make Minnesota the best place in the country for children and families.

Additionally, two executive orders have run their course.

On April 5, 2019, I signed Executive Order 19-29, which extended certain executive orders, including Executive Order 11-06. Executive Order 11-06 tasked the Department of Health Services with establishing and maintaining a managed care website, developing a comprehensive annual report, and coordinating regular financial audits with the Department of Commerce. In the twelve years since Executive Order 11-06 was signed, the federal Centers for Medicare & Medicaid Services has adopted similar reporting requirements. To avoid redundancy, and in the interest of efficient governance, Executive Order 11-06 should be rescinded.

On December 21, 2021, I signed Executive Order 21-34, which established the Governor’s Council on Justice Reinvestment (“Justice Reinvestment Council”) to review Minnesota’s supervision system for inconsistent treatment, varied levels of accountability, and uneven levels of success on community supervision depending on an individual’s location in our state. I tasked the Justice Reinvestment Council with assessing the community supervision system and identifying ways to protect and strengthen the safety and connectedness of communities in every part of Minnesota. I asked the Justice Reinvestment Council to prepare a report to the Governor and the legislature providing recommendations based on the findings of their collaborative work with the Council of State Governments Justice Center and the legislatively established Delivery System Working Group. The Justice Reinvestment Council fulfilled its duty and submitted its report on February 1, 2022. Since the work of the Justice Reinvestment Council is complete, Executive Order 21-34 should also be rescinded.

For these reasons, I order as follows:

1. Paragraph 2 of Executive Order 19-10 is amended to add sub-paragraph a (indicated by underlined text):

    a. <u>Members may serve until their successors are appointed.</u>

2. Paragraph 3 of Executive Order 19-18 is amended to add sub-paragraph a (indicated by underlined text):

    a. Members may serve until their successors are appointed.

3. Executive Order 19-19 is amended to add paragraph 10 (indicated by underlined text):

    10. Members may serve until their successors are appointed.

4. Paragraph 3 of Executive Order 19-34 is deleted and replaced with a new paragraph 3 (as indicated by underlined text).

    3. The Children's Cabinet will focus on a broad range of issues and challenges, informed by children, youth, family, and community priorities. The Cabinet will utilize a results-based accountability lens and include priority areas such as:

        a. Healthy beginnings (beginning with the prenatal period)

        b. Child care and education (beginning with early childhood)

        c. Mental health and well-being

        d. Educational outcomes

        e. Housing stability for children, youth, and families

        f. Overall well-being of children and youth

5. Paragraph 5 of Executive Order 19-34 is amended to delete sub-paragraph c.iv and to add a new sub-paragraph e (indicated by underlined text):

    e. Members may serve until their successors are appointed.

6. Paragraph 9 of Executive Order 19-34 is amended to add sub-paragraph e (indicated by underlined text):

    e. Members may serve until their successors are appointed.

7. Paragraph 11 of Executive Order 19-34 is amended to add sub-paragraph a (indicated by underlined text):

    a. Members may serve until their successors are appointed.

8. Paragraph 7 of Executive Order 19-37 is amended to add sub-paragraph a (indicated by underlined text):

    a. Members may serve until their successors are appointed.

9. Paragraph 5 of Executive Order 21-13 is amended to add sub-paragraph a (indicated by underlined text):

    a. Members may serve until their successors are appointed.

10. Executive Order 21-14 is amended to add paragraph 10 (indicated by underlined text):

    10. Members may serve until their successors are appointed.

11. Paragraph 4 of Executive Order 99-12, as extended by Executive Order 19-29 and amended by Executive Order 21-36, is amended to add sub-paragraph e (indicated by underlined text):

e. Members may serve until their successors are appointed.

12. All other provisions of Executive Orders 19-10, 19-18, 19-19, 19-34, 19-37, 21-13, 21-14, and 21-36 remain in full force and effect.

13. Executive Order 11-06, as extended by Executive Order 19-29, is rescinded. All other provisions of Executive Order 19-29 remain in full force and effect, except as previously amended by Executive Orders 19-34, 20-106, and 21-36.

14. Executive Order 21-34 is rescinded.

This Executive Order is effective fifteen days after publication in the State Register and filing with the Secretary of State. It will remain in effect until rescinded by proper authority or until it expires in accordance with Minnesota Statutes 2022, section 4.035, subdivision 3.

A determination that any provision of this Executive Order is invalid will not affect the enforceability of any other provision of this Executive Order. Rather, the invalid provision will be modified to the extent necessary so that it is enforceable.

Signed on March 31, 2023.

Tim Walz
Governor

Filed According to Law:

Steve Simon
Secretary of State



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STATE REGISTER



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