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ARTICLE 4

LICENSING BOARDS

Section 1. Minnesota Statutes 2024, section 155A.23, is amended by adding a subdivision to read:

Subd. 22. **Textured hair.** "Textured hair" is hair that is coiled, curly, or wavy.

Sec. 2. Minnesota Statutes 2024, section 155A.27, subdivision 2, is amended to read:

Subd. 2. **Qualifications.** (a) Qualifications for licensing in each classification shall be determined by the board and established by rule, and shall include educational and experiential prerequisites.

~~(b) A person applying for an individual license to practice as a cosmetologist, hair technician, manager, or instructor must: (1) successfully complete training on the properties of the hair and all hair types and textures, including coil, curl, or wave patterns, hair strand thicknesses, and volumes of hair; and (2) have experience providing services to individuals with hair of all types and textures, including coil, curl, or wave patterns, hair strand thicknesses, and volumes of hair.~~

~~(c)~~ (b) The rules shall require a demonstrated knowledge of procedures necessary to protect the health and safety of the practitioner and the consumer of cosmetology services, including but not limited to infection control, use of implements, apparatuses and other appliances, and the use of chemicals.

Sec. 3. Minnesota Statutes 2024, section 155A.2705, subdivision 3, is amended to read:

Subd. 3. **Training.** Hair technician training must be completed at a Minnesota-licensed cosmetology school. The training must consist of 900 hours of coursework and planned clinical instruction and experience that includes:

(1) the first 300 hours of the hair technology course that includes:

(i) student orientation;

(ii) preclinical instruction in the theory of sciences, including:

(A) muscle and bone structure and function;

(B) properties of the hair, ~~a study of all hair types and textures, including coil, curl, or wave patterns, hair strand thicknesses, and volumes of hair,~~ and scalp;

(C) disorders and diseases of the hair and scalp;

(D) chemistry as related to hair technology; and

(E) electricity and light related to the practice of hair technology;

- 70.14 (iii) theory and preclinical instruction on client and service safety prior to students
- 70.15 offering services;
- 70.16 (iv) introductory service skills that are limited to the observation of an instructor
- 70.17 demonstration, student use of mannequins, or student-to-student application of basic services
- 70.18 related to hair technology;
- 70.19 (v) Minnesota statutes and rules pertaining to the regulation of hair technology;
- 70.20 (vi) health and safety instruction that includes:
- 70.21 (A) chemical safety;
- 70.22 (B) safety data sheets;
- 70.23 (C) personal protective equipment (PPE);
- 70.24 (D) hazardous substances; and
- 70.25 (E) laws and regulations related to health and public safety; and
- 70.26 (vii) infection control to protect the health and safety of the public and technician that
- 70.27 includes:
- 70.28 (A) disinfectants;
- 70.29 (B) disinfectant procedures;
- 71.1 (C) cleaning and disinfection;
- 71.2 (D) single use items;
- 71.3 (E) storage of tools, implements, and linens; and
- 71.4 (F) other implements and equipment used in salons and schools;
- 71.5 (2) 300 hours in hair cutting and styling that includes hair and scalp analysis; ~~providing~~
- 71.6 ~~services to individuals who have all hair types and textures, including coil, curl, or wave~~
- 71.7 ~~patterns, hair strand thicknesses, and volumes of hair; cleaning; scalp and hair conditioning;~~
- 71.8 ~~hair design and shaping; drying; arranging; curling; dressing; waving; and nonchemical~~
- 71.9 ~~straightening; and~~
- 71.10 (3) 300 hours in chemical hair services that includes hair and scalp analysis; ~~providing~~
- 71.11 ~~services to individuals with all hair types and textures, including coil, curl, or wave patterns,~~
- 71.12 ~~hair strand thicknesses, and volumes of hair; dying; bleaching; reactive chemicals; keratin;~~
- 71.13 ~~hair coloring; permanent straightening; permanent waving; predisposition and strand~~
- 71.14 ~~tests; safety precautions; chemical mixing; color formulation; and the use of dye removers.~~

71.15 Sec. 4. Minnesota Statutes 2024, section 155A.30, subdivision 2, is amended to read:

71.16 Subd. 2. **Standards.** (a) Cosmetologist and hair technician course content must include

71.17 textured hair training that consists of theoretical and clinical instruction on working with

71.18 hair with various:

71.19 (1) curl, coil, and wave patterns;

71.20 (2) hair strand thicknesses; and

71.21 (3) volumes.

71.22 (b) The board shall by rule establish minimum standards of course content and length

71.23 specific to the educational preparation prerequisite to testing and licensing as a cosmetologist,

71.24 esthetician, and nail technician.

71.25 Sec. 5. Minnesota Statutes 2024, section 326.05, is amended to read:

71.26 **326.05 QUALIFICATIONS OF BOARD MEMBERS.**

71.27 Each member of the board ~~shall~~ must be a resident of this state at the time of and

71.28 throughout the member's appointment. Each member except the public members ~~shall~~ must

71.29 have been engaged in the practice of the relevant profession for at least ~~ten~~ five years and

71.30 shall have been in responsible charge of professional work requiring licensure as an architect,

72.1 engineer, land surveyor, landscape architect, or geoscientist, or certification as an interior

72.2 designer for at least ~~five~~ two years.

72.3 Sec. 6. Minnesota Statutes 2024, section 326.10, subdivision 1, is amended to read:

72.4 Subdivision 1. **Issuance.** The board shall on application therefor on a prescribed form,

72.5 and upon payment of a fee prescribed by rule of the board, issue a license or certificate as

72.6 an architect, engineer, land surveyor, landscape architect, geoscientist, or certified interior

72.7 designer. A separate fee shall be paid for each profession licensed.

72.8 (1) To any person ~~over 25 years of age, who is of good moral character and repute, who~~

72.9 complies with the Rules of Professional Conduct established in rules by the board and who

72.10 has the experience and educational qualifications which that the board by rule may prescribe.

72.11 (2) To any person who holds an unexpired certificate of registration or license issued

72.12 by proper authority in the District of Columbia, any state or territory of the United States,

72.13 or any foreign country, in which the requirements for registration or licensure of architects,

72.14 engineers, land surveyors, landscape architects, geoscientists, or certified interior designers,

72.15 respectively, at the time of registration or licensure in the other jurisdiction, were equal, in

72.16 the opinion of the board, substantially equivalent as established in rules by the board to

72.17 those fixed by the board and by the laws of this state, and in which similar privileges are

72.18 extended to the holders of certificates of registration or licensure issued by this state. The

72.19 board may require such person to submit a certificate of technical qualification from the

72.20 National Council of Architectural Registration Boards in the case of an architect, from the

72.21 National Council of Examiners for Engineering and Surveying in the case of an engineer,  
72.22 from the Council of Landscape Architectural Registration Boards in the case of a landscape  
72.23 architect, and from the National Council for Interior Design Qualification in the case of a  
72.24 certified interior designer.

72.25 Sec. 7. Minnesota Statutes 2024, section 326.10, subdivision 2, is amended to read:

72.26 Subd. 2. **Examination.** ~~The board, or a committee of the board, may subject any applicant~~  
72.27 ~~for licensure or certification to such examinations as may be deemed necessary to establish~~  
72.28 ~~qualifications.~~

72.29 ~~In determining the qualifications of applicants, at least one member determining the~~  
72.30 ~~qualifications must be licensed or certified in the same profession as that being evaluated.~~

72.31 An applicant for licensure or certification must provide evidence of passing the required  
72.32 examinations as prescribed by the board in rules.

73.1 Sec. 8. Minnesota Statutes 2024, section 326.10, subdivision 10, is amended to read:

73.2 Subd. 10. **Temporary military license.** The board shall establish a temporary license  
73.3 in accordance with section 197.4552 for the practice of architecture, professional engineering,  
73.4 geosciences, land surveying, landscape architecture, and interior design. The fee for the  
73.5 temporary license under this subdivision for the practice of architecture, professional  
73.6 engineering, geosciences, land surveying, landscape architecture, or interior design is ~~\$132~~  
73.7 ~~\$0.~~

73.8 Sec. 9. Minnesota Statutes 2024, section 326.111, subdivision 3, is amended to read:

73.9 Subd. 3. **Cease and desist orders.** (a) The board, or the complaint committee if  
73.10 authorized by the board, may issue and have served upon a person an order requiring the  
73.11 person to cease and desist from the unauthorized practice of architecture, engineering, land  
73.12 surveying, landscape architecture, geoscience, or the unauthorized use of the titles architect,  
73.13 professional engineer, land surveyor, landscape architect, professional geologist, professional  
73.14 soil scientist, certified interior designer, or violation of the statute, rule, or order. The order  
73.15 shall be calculated to give reasonable notice of the rights of the person to request a hearing  
73.16 and shall state the reasons for the entry of the order.

73.17 (b) Service of the order is effective if the order is served on the person or counsel of  
73.18 record personally or by certified mail to the most recent address provided to the board for  
73.19 the person or counsel of record. Service of the order must be by first class United States  
73.20 mail, including certified United States mail, or overnight express mail service with the  
73.21 postage prepaid and addressed to the party at the party's last known address. Service by  
73.22 United States mail, including certified mail, is complete upon placing the order in the mail  
73.23 or otherwise delivering the order to the United States mail service. Service by overnight  
73.24 express mail service is complete upon delivering the order to an authorized agent of the  
73.25 express mail service.

73.26 (c) Unless otherwise agreed by the board, or the complaint committee if authorized by  
73.27 the board, and the person requesting the hearing, the hearing shall be held no later than 30  
73.28 days after the request for the hearing is received by the board.

73.29 (d) The administrative law judge shall issue a report within 30 days of the close of the  
73.30 contested case hearing record, notwithstanding Minnesota Rules, part 1400.8100, subpart  
73.31 3. Within 30 days after receiving the report and any exceptions to it, the board shall issue  
73.32 a further order vacating, modifying, or making permanent the cease and desist orders as the  
73.33 facts require.

74.1 (e) If no hearing is requested within 30 days of service of the order, the order becomes  
74.2 final and remains in effect until it is modified or vacated by the board.

74.3 (f) If the person to whom a cease and desist order is issued fails to appear at the hearing  
74.4 after being duly notified, the person is in default and the proceeding may be determined  
74.5 against that person upon consideration of the cease and desist order, the allegations of which  
74.6 may be considered to be true.

74.7 Sec. 10. Minnesota Statutes 2024, section 326.111, subdivision 4, is amended to read:

74.8 Subd. 4. **Actions against applicants and licensees.** (a) The board may, by order, deny,  
74.9 refuse to renew, suspend, temporarily suspend, or revoke the application, license, or  
74.10 certification of a person; censure or reprimand that person; condition or limit the person's  
74.11 practice; refuse to permit a person to sit for examination; or refuse to release the person's  
74.12 examination grades if the board finds that the order is in the public interest and the applicant,  
74.13 licensee, or certificate holder:

74.14 (1) has violated a statute, rule, or order that the board has issued or is empowered to  
74.15 enforce;

74.16 (2) has engaged in conduct or acts that are fraudulent, deceptive, or dishonest whether  
74.17 or not the conduct or acts relate to the practice of architecture, engineering, land surveying,  
74.18 landscape architecture, geoscience, or certified interior design, providing that the fraudulent,  
74.19 deceptive, or dishonest conduct or acts reflect adversely on the person's ability or fitness to  
74.20 engage in the practice of architecture, engineering, land surveying, landscape architecture,  
74.21 geoscience, or certified interior design;

74.22 (3) has engaged in conduct or acts that are negligent or otherwise in violation of the  
74.23 standards established by Minnesota Rules, chapters 1800 and 1805, where the conduct or  
74.24 acts relate to the practice of architecture, engineering, land surveying, landscape architecture,  
74.25 geoscience, or use of the title certified interior designer;

74.26 (4) has been convicted of or has pled guilty or nolo contendere to a felony, an element  
74.27 of which is dishonesty or fraud, whether or not the person admits guilt, or has been shown  
74.28 to have engaged in acts or practices tending to show that the applicant or licensee is  
74.29 incompetent or has engaged in conduct reflecting adversely on the person's ability or fitness

74.30 to engage in the practice of architecture, engineering, land surveying, landscape architecture,  
74.31 geoscience, or use of the title certified interior designer;

74.32 (5) employed fraud or deception in obtaining a certificate, license, renewal, or  
74.33 reinstatement or in passing all or a portion of the examination;

75.1 (6) has had the person's architecture, engineering, land surveying, landscape architecture,  
75.2 geoscience, or interior design license, certificate, right to examine, or other similar authority  
75.3 revoked, suspended, canceled, limited, or not renewed for cause in any state, commonwealth,  
75.4 or territory of the United States, in the District of Columbia, or in any foreign country;

75.5 (7) has had the person's right to practice before any federal, state, or other government  
75.6 agency revoked, suspended, canceled, limited, or not renewed;

75.7 (8) failed to meet any requirement for the issuance or renewal of the person's license or  
75.8 certificate;

75.9 (9) has attached the person's seal or signature to a plan, specification, report, plat, or  
75.10 other architectural, engineering, land surveying, landscape architectural, geoscientific, or  
75.11 interior design document not prepared by the person sealing or signing it or under that  
75.12 person's direct supervision; or

75.13 (10) with respect to temporary suspension orders, has committed an act, engaged in  
75.14 conduct, or committed practices that may, or has in the opinion of the board, or the complaint  
75.15 committee if authorized by the board, resulted in an immediate threat to the public.

75.16 (b) In lieu of or in addition to any remedy provided in paragraph (a), the board may  
75.17 require, as a condition of continued licensure, possession of certificate, termination of  
75.18 suspension, reinstatement of license or certificate, examination, or release of examination  
75.19 grades, that the person:

75.20 (1) submit to a quality review of the person's ability, skills, or quality of work, conducted  
75.21 in such fashion and by such persons, entity, or entities as the board may require including,  
75.22 but not limited to, remedial education courses; and

75.23 (2) complete to the satisfaction of the board such continuing professional education  
75.24 courses as the board may specify by rule.

75.25 (c) Service of the order is effective if the order is served on the licensee, certificate  
75.26 holder, applicant, person, or counsel of record personally or by certified mail, to the most  
75.27 recent address provided to the board for the licensee, certificate holder, applicant, person,  
75.28 or counsel of record, must be by first class United States mail, including certified United  
75.29 States mail, or overnight express mail service with the postage prepaid and addressed to the  
75.30 party at the party's last known address. Service by United States mail, including certified  
75.31 mail, is complete upon placing the order in the mail or otherwise delivering the order to the  
75.32 United States mail service. Service by overnight express mail service is complete upon  
76.1 delivering the order to an authorized agent of the express mail service. The order shall state  
76.2 the reasons for the entry of the order.

76.3 (d) All hearings required by this section shall be conducted in accordance with chapter  
76.4 14, except with respect to temporary suspension orders, as provided for in subdivision 5,  
76.5 paragraph (d).

76.6 Sec. 11. Minnesota Statutes 2024, section 326.111, subdivision 5, is amended to read:

76.7 Subd. 5. **Procedure for temporary suspension of license or certificate.** (a) When the  
76.8 board, or the complaint committee if authorized by the board, issues a temporary suspension  
76.9 order, the suspension is in effect upon service of a written order on the licensee or counsel  
76.10 of record, specifying the statute, rule, or order violated. The order remains in effect until  
76.11 the board issues a final order in the matter after a hearing or upon agreement between the  
76.12 board and the licensee.

76.13 (b) Service of the order is effective if the order is served on the licensee or counsel of  
76.14 record personally or by certified mail, to the most recent address provided to the board for  
76.15 the licensee or counsel of record. must be by first class United States mail, including certified  
76.16 United States mail, or overnight express mail service with postage prepaid and addressed  
76.17 to the party at the party's last known address. Service by United States mail, including  
76.18 certified mail, is complete upon placing the order in the mail or otherwise delivering the  
76.19 order to the United States mail service. Service by overnight express mail service is complete  
76.20 upon delivering the order to an authorized agent of the express mail service.

76.21 (c) The order shall set forth the rights to a hearing contained in this subdivision and shall  
76.22 state the reasons for the entry of the order.

76.23 (d) Within ten days after service of the order, the licensee may request a hearing in  
76.24 writing. The board shall hold a hearing before its own members within five working days  
76.25 of receipt of a request for hearing on the sole issue of whether there is a reasonable basis  
76.26 to continue, modify, or lift the temporary suspension. This hearing is not subject to chapter  
76.27 14. Evidence presented by the board or the licensee shall be in affidavit form only. The  
76.28 licensee or counsel of record may appear for oral argument.

76.29 (e) Within five working days after the hearing, the board shall issue its order and, if the  
76.30 suspension is continued, schedule a contested case hearing within 30 days after issuance of  
76.31 the order. The administrative law judge shall issue a report within 30 days after closing of  
76.32 the contested case hearing record, notwithstanding the provisions of Minnesota Rules, part  
77.1 1400.8100, subpart 3. The board shall issue a final order within 30 days after receipt of that  
77.2 report and any exceptions to it.

77.3 Sec. 12. Minnesota Statutes 2024, section 326.111, is amended by adding a subdivision  
77.4 to read:

77.5 Subd. 8. **Actions against a person with a lapsed license or certificate.** If a person's  
77.6 license or certificate lapses; is surrendered, withdrawn, or terminated; or otherwise becomes  
77.7 ineffective, the board may institute a proceeding against the person under this subdivision  
77.8 within two years after the license or certificate was last effective and enter a revocation or

77.9 suspension order as of the last date on which the license or certificate was in effect or impose  
 77.10 a civil penalty as provided in subdivision 6.

77.11 Sec. 13. Minnesota Statutes 2024, section 326A.03, subdivision 6, is amended to read:

77.12 Subd. 6. **Certificate; required education and experience until July 1, 2030.** (a) On  
 77.13 or after July 1, 2006, and before July 1, 2030, a person who has passed the examination  
 77.14 required in this section must be granted a certificate as a certified public accountant provided:  
 77.15 (1) the person certifies to the board that the person has completed at least 150 semester or  
 77.16 225 quarter hours at a college or university that is fully accredited by a recognized accrediting  
 77.17 agency listed with the United States Department of Education, or an equivalent accrediting  
 77.18 association, and has completed at least one year of experience of the type specified in  
 77.19 paragraph (b); (2) the board verifies the certifications; and (3) the person complies with  
 77.20 requirements for initial issuance of the certificate as a certified public accountant as  
 77.21 prescribed by the board by rule.

77.22 (b) An applicant for initial issuance of a certificate under this subdivision shall show  
 77.23 that the applicant has had one year of experience. Acceptable experience includes providing  
 77.24 any type of service or advice involving the use of accounting, attest, compilation,  
 77.25 management advisory, financial advisory, tax, or consulting skills, as verified by a licensee  
 77.26 and meeting requirements prescribed by the board by rule. Acceptable experience may be  
 77.27 gained through employment in government, industry, academia, or public practice.  
 77.28 Experience as an auditor in the Office of the Legislative Auditor or State Auditor, as verified  
 77.29 by a licensee, shall be acceptable experience.

77.30 (c) This subdivision expires July 1, 2030.

78.1 Sec. 14. Minnesota Statutes 2024, section 326A.03, is amended by adding a subdivision  
 78.2 to read:

78.3 Subd. 6a. **Certificate; required education and experience after June 30, 2030.** (a)  
 78.4 On and after July 1, 2030, or during the transitional period as provided in subdivision 6b,  
 78.5 the board must grant a certificate as a certified public accountant to a person who has not  
 78.6 previously been certified and who has passed the examination required in this section if:

78.7 (1) the person certifies to the board that the person:

78.8 (i) has completed a master's degree at a college or university that is fully accredited by  
 78.9 a recognized accrediting agency listed with the United States Department of Education and  
 78.10 has completed at least one year of acceptable experience described in paragraph (b); or

78.11 (ii) has earned a bachelor's or graduate degree from a college or university that is fully  
 78.12 accredited by a recognized accrediting agency listed with the United States Department of  
 78.13 Education and has completed at least two years of acceptable experience described in  
 78.14 paragraph (b);

78.15 (2) the board verifies the certification under clause (1); and

27.7 Sec. 13. Minnesota Statutes 2024, section 326A.03, subdivision 6, is amended to read:

27.8 Subd. 6. **Certificate; required education and experience until July 1, 2030.** (a) On  
 27.9 or after July 1, 2006, and before July 1, 2030, a person who has passed the examination  
 27.10 required in this section must be granted a certificate as a certified public accountant provided:  
 27.11 (1) the person certifies to the board that the person has completed at least 150 semester or  
 27.12 225 quarter hours at a college or university that is fully accredited by a recognized accrediting  
 27.13 agency listed with the United States Department of Education, or an equivalent accrediting  
 27.14 association, and has completed at least one year of experience of the type specified in  
 27.15 paragraph (b); (2) the board verifies the certifications; and (3) the person complies with  
 27.16 requirements for initial issuance of the certificate as a certified public accountant as  
 27.17 prescribed by the board by rule.

27.18 (b) An applicant for initial issuance of a certificate under this subdivision shall show  
 27.19 that the applicant has had one year of experience. Acceptable experience includes providing  
 27.20 any type of service or advice involving the use of accounting, attest, compilation,  
 27.21 management advisory, financial advisory, tax, or consulting skills, as verified by a licensee  
 27.22 and meeting requirements prescribed by the board by rule. Acceptable experience may be  
 27.23 gained through employment in government, industry, academia, or public practice.  
 27.24 Experience as an auditor in the Office of the Legislative Auditor or State Auditor, as verified  
 27.25 by a licensee, shall be acceptable experience.

27.26 (c) This subdivision expires July 1, 2030.

27.27 Sec. 14. Minnesota Statutes 2024, section 326A.03, is amended by adding a subdivision  
 27.28 to read:

27.29 Subd. 6a. **Certificate; required education and experience after June 30, 2030.** (a)  
 27.30 On and after July 1, 2030, or during the transitional period as provided in subdivision 6b,  
 27.31 the board must grant a certificate as a certified public accountant to a person who has not  
 27.32 previously been certified and who has passed the examination required in this section if:

28.1 (1) the person certifies to the board that the person has:

28.2 (i) completed a master's degree at a college or university that is fully accredited by a  
 28.3 recognized accrediting agency listed with the United States Department of Education and  
 28.4 has completed at least one year of acceptable experience as described in paragraph (b); or

28.5 (ii) earned a bachelor's or graduate degree from a college or university that is fully  
 28.6 accredited by a recognized accrediting agency listed with the United States Department of  
 28.7 Education and has completed at least two years of acceptable experience as described in  
 28.8 paragraph (b);

28.9 (2) the board verifies the certification under clause (1); and



78.16 (3) the person complies with requirements as prescribed by the board for an initial  
78.17 certificate.

78.18 (b) Acceptable experience includes providing any type of service or advice that involves  
78.19 accounting, attestation, compilation, management advisement, financial advisement, tax,  
78.20 or consulting skills, as verified by a licensee and meeting requirements prescribed by the  
78.21 board by rule. Acceptable experience may be gained through employment in government,  
78.22 industry, academia, or public practice. Experience as an auditor in the Office of the  
78.23 Legislative Auditor or the Office of the State Auditor, as verified by a licensee, is acceptable  
78.24 experience.

78.25 Sec. 15. Minnesota Statutes 2024, section 326A.03, is amended by adding a subdivision  
78.26 to read:

78.27 Subd. 6b. **Transitional period.** (a) Until July 1, 2030, a person must be granted an initial  
78.28 certificate as a certified public accountant if the person meets either:

78.29 (1) all requirements under subdivision 6; or

78.30 (2) all requirements under subdivision 6a.

78.31 (b) This subdivision expires July 1, 2030.

79.1 **EFFECTIVE DATE.** This section is effective January 1, 2026.

79.2 Sec. 16. Minnesota Statutes 2024, section 326A.14, is amended to read:

79.3 **326A.14 SUBSTANTIAL EQUIVALENCY MOBILITY.**

79.4 Subdivision 1. **Requirements.** (a) An individual whose principal place of business is  
79.5 not in this state ~~and who holds a valid license in good standing as a certified public accountant~~  
79.6 ~~from any state which, upon verification, is in substantial equivalence with the certified~~  
79.7 ~~public accountant licensure requirements of section 326A.03, subdivisions 3, 4, and 6,~~ shall  
79.8 be presumed to have qualifications substantially equivalent to this state's requirements and  
79.9 shall have all the privileges of licensees of this state without the need to obtain a license;  
79.10 if the person:

79.11 (1) holds a valid certificate, license, or permit to practice as a certified public accountant  
79.12 that was issued in another state and is in good standing to practice as a certified public  
79.13 accountant in that state;

79.14 (2) has a bachelor's degree or higher from an accredited postsecondary school with an  
79.15 accounting concentration or equivalent as determined by the board by rule; and

79.16 (3) has passed the Uniform CPA Examination.

79.17 (b) Notwithstanding any contrary provision of this chapter, an individual who offers or  
79.18 renders professional services, whether in person, by mail, telephone, or electronic means,  
79.19 ~~under this paragraph~~ (a): (1) shall be granted practice privileges in this state; (2) is subject

28.10 (3) the person complies with requirements as prescribed by the board for an initial  
28.11 certificate.

28.12 (b) Acceptable experience includes providing any type of service or advice that involves  
28.13 accounting, attestation, compilation, management advisement, financial advisement, tax,  
28.14 or consulting, as verified by a licensee and meeting requirements prescribed by the board  
28.15 by rule. Acceptable experience may be gained through employment in government, industry,  
28.16 academia, or public practice. Experience as an auditor in the Office of the Legislative Auditor  
28.17 or the Office of the State Auditor, as verified by a licensee, is acceptable experience.

28.18 Sec. 15. Minnesota Statutes 2024, section 326A.03, is amended by adding a subdivision  
28.19 to read:

28.20 Subd. 6b. **Transitional period.** (a) Until July 1, 2030, a person must be granted an initial  
28.21 certificate as a certified public accountant if the person meets either:

28.22 (1) all requirements under subdivision 6; or

28.23 (2) all requirements under subdivision 6a.

28.24 (b) This subdivision expires July 1, 2030.

28.25 **EFFECTIVE DATE.** This section is effective January 1, 2026.

28.26 Sec. 16. Minnesota Statutes 2024, section 326A.14, is amended to read:

28.27 **326A.14 SUBSTANTIAL EQUIVALENCY MOBILITY.**

28.28 Subdivision 1. **Requirements.** (a) An individual whose principal place of business is  
28.29 not in this state ~~and who holds a valid license in good standing as a certified public accountant~~  
28.30 ~~from any state which, upon verification, is in substantial equivalence with the certified~~  
29.1 ~~public accountant licensure requirements of section 326A.03, subdivisions 3, 4, and 6,~~ shall  
29.2 be presumed to have qualifications substantially equivalent to this state's requirements and  
29.3 shall have all the privileges of licensees of this state without the need to obtain a license;  
29.4 if the person:

29.5 (1) holds a valid certificate, license, or permit to practice as a certified public accountant  
29.6 that was issued in another state and is in good standing to practice as a certified public  
29.7 accountant in that state;

29.8 (2) has a bachelor's degree or higher from an accredited postsecondary school with an  
29.9 accounting concentration or equivalent as determined by the board by rule; and

29.10 (3) has passed the Uniform CPA Examination.

29.11 (b) Notwithstanding any contrary provision of this chapter, an individual who offers or  
29.12 renders professional services, whether in person, by mail, telephone, or electronic means,  
29.13 ~~under this paragraph~~ (a): (1) shall be granted practice privileges in this state; (2) is subject

79.20 to the requirements in paragraph (c); and (3) is not required to provide any notice or other  
79.21 submission.

79.22 ~~(b) An individual whose principal place of business is not in this state and who holds a~~  
79.23 ~~valid license in good standing as a certified public accountant from any state whose certified~~  
79.24 ~~public accountant licensure qualifications, upon verification, are not substantially equivalent~~  
79.25 ~~with the licensure requirements of section 326A.03, subdivisions 3, 4, and 6, shall be~~  
79.26 ~~presumed to have qualifications substantially equivalent to this state's requirements and~~  
79.27 ~~shall have all the privileges of licensees of this state without the need to obtain a license if~~  
79.28 ~~the individual obtains verification, as specified in board rule, that the individual's~~  
79.29 ~~qualifications are substantially equivalent to the licensure requirements of section 326A.03,~~  
79.30 ~~subdivisions 3, 4, and 6. For purposes of this paragraph, any individual who passed the~~  
79.31 ~~Uniform CPA Examination and holds a valid license issued by any other state prior to~~  
79.32 ~~January 1, 2009, is exempt from the education requirement in section 326A.03, subdivision~~  
79.33 ~~6, paragraph (a), provided the individual meets the education requirement in section 326A.03,~~  
80.1 ~~subdivision 3. Notwithstanding any contrary provision of this chapter, an individual who~~  
80.2 ~~offers or renders professional services, whether in person, by mail, telephone, or electronic~~  
80.3 ~~means, under this paragraph: (1) shall, after the verification specified by adopted rules, be~~  
80.4 ~~granted practice privileges in this state; (2) is subject to the requirements in paragraph (c);~~  
80.5 ~~and (3) is not required to provide any notice or other submission.~~

80.6 (c) An individual licensee of another state exercising the privilege afforded under this  
80.7 section and the firm which employs that licensee are deemed to have consented, as a condition  
80.8 of the grant of this privilege:

80.9 (1) to the personal and subject matter jurisdiction and disciplinary authority of the board;

80.10 (2) to comply with this chapter and the board's rules;

80.11 (3) to the appointment of the state board that issued the license as the licensee's agent  
80.12 upon whom process may be served in any action or proceeding by this board against the  
80.13 licensee; and

80.14 (4) to cease offering or rendering professional services in this state individually and on  
80.15 behalf of a firm in the event the license issued by the state of the individual's principal place  
80.16 of business is no longer valid or in good standing.

80.17 (d) An individual who has been granted practice privileges under this section who  
80.18 performs attest services as defined in section 326A.01, subdivision 2, clause (1), (4), or (5),  
80.19 for any entity with its headquarters in this state, may only do so through a firm which has  
80.20 obtained a permit under section 326A.05.

80.21 Subd. 2. **Use of title in another state.** A licensee of this state offering or rendering  
80.22 services or using the CPA title in another state is subject to the same disciplinary action in  
80.23 this state for which the licensee would be subject to discipline for an act committed in the  
80.24 other state. The board shall investigate any complaint made by the board of accountancy  
80.25 of another state.

29.14 to the requirements in paragraph (c); and (3) is not required to provide any notice or other  
29.15 submission.

29.16 ~~(b) An individual whose principal place of business is not in this state and who holds a~~  
29.17 ~~valid license in good standing as a certified public accountant from any state whose certified~~  
29.18 ~~public accountant licensure qualifications, upon verification, are not substantially equivalent~~  
29.19 ~~with the licensure requirements of section 326A.03, subdivisions 3, 4, and 6, shall be~~  
29.20 ~~presumed to have qualifications substantially equivalent to this state's requirements and~~  
29.21 ~~shall have all the privileges of licensees of this state without the need to obtain a license if~~  
29.22 ~~the individual obtains verification, as specified in board rule, that the individual's~~  
29.23 ~~qualifications are substantially equivalent to the licensure requirements of section 326A.03,~~  
29.24 ~~subdivisions 3, 4, and 6. For purposes of this paragraph, any individual who passed the~~  
29.25 ~~Uniform CPA Examination and holds a valid license issued by any other state prior to~~  
29.26 ~~January 1, 2009, is exempt from the education requirement in section 326A.03, subdivision~~  
29.27 ~~6, paragraph (a), provided the individual meets the education requirement in section 326A.03,~~  
29.28 ~~subdivision 3. Notwithstanding any contrary provision of this chapter, an individual who~~  
29.29 ~~offers or renders professional services, whether in person, by mail, telephone, or electronic~~  
29.30 ~~means, under this paragraph: (1) shall, after the verification specified by adopted rules, be~~  
29.31 ~~granted practice privileges in this state; (2) is subject to the requirements in paragraph (c);~~  
29.32 ~~and (3) is not required to provide any notice or other submission.~~

30.1 (c) An individual licensee of another state exercising the privilege afforded under this  
30.2 section and the firm which employs that licensee are deemed to have consented, as a condition  
30.3 of the grant of this privilege:

30.4 (1) to the personal and subject matter jurisdiction and disciplinary authority of the board;

30.5 (2) to comply with this chapter and the board's rules;

30.6 (3) to the appointment of the state board that issued the license as the licensee's agent  
30.7 upon whom process may be served in any action or proceeding by this board against the  
30.8 licensee; and

30.9 (4) to cease offering or rendering professional services in this state individually and on  
30.10 behalf of a firm in the event the license issued by the state of the individual's principal place  
30.11 of business is no longer valid or in good standing.

30.12 (d) An individual who has been granted practice privileges under this section who  
30.13 performs attest services as defined in section 326A.01, subdivision 2, clause (1), (4), or (5),  
30.14 for any entity with its headquarters in this state, may only do so through a firm which has  
30.15 obtained a permit under section 326A.05.

30.16 Subd. 2. **Use of title in another state.** A licensee of this state offering or rendering  
30.17 services or using the CPA title in another state is subject to the same disciplinary action in  
30.18 this state for which the licensee would be subject to discipline for an act committed in the  
30.19 other state. The board shall investigate any complaint made by the board of accountancy  
30.20 of another state.

80.26 **EFFECTIVE DATE.** This section is effective the day following final enactment.

80.27      **Sec. 17. REPEALER.**

80.28 Subdivision 1. **Board of Accountancy.** Minnesota Rules, part 1105.7900, item D, is  
80.29 repealed.

80.30 Subd. 2. **Board of Cosmetologist Examiners.** Laws 2024, chapter 120, article 3, section  
80.31 2, is repealed.

80.32 **EFFECTIVE DATE.** Subdivision 1 is effective the day following final enactment.

30.21 **EFFECTIVE DATE.** This section is effective the day following final enactment.

42.12      Sec. 28. **REPEALER.**

42.17 Subd. 3. **CPA substantial equivalence.** Minnesota Rules, part 1105.7900, item D, is  
42.18 repealed.