

1.1 moves to amend H.F. No. 3431, the delete everything amendment
1.2 (H3431DE4), as follows:

1.3 Page 43, after line 5, insert:

1.4 "Sec. Minnesota Statutes 2022, section 326A.04, subdivision 4, is amended to read:

1.5 Subd. 4. **Program of learning.** Each licensee shall participate in a program of learning
1.6 designed to maintain professional competency. The program of learning must comply with
1.7 rules adopted by the board. The board may by rule create an exception to this requirement
1.8 for licensees who do not perform or offer to perform for the public one or more kinds of
1.9 services involving the use of auditing skills, including issuance of reports on: attest or
1.10 compilation engagements, management advisory services, financial advisory services, or
1.11 consulting services. A licensee granted such an exception by the board must place the word
1.12 "inactive" or "retired," if applicable, adjacent to the CPA title on any business card, letterhead,
1.13 or any other document or device, with the exception of the licensee's certificate on which
1.14 the CPA title appears. The board must not conduct an audit of a licensee's compliance with
1.15 these requirements during the 60 days prior to the deadline for filing an individual income
1.16 tax return under section 289A.18, subdivision 1."

1.17 Renumber the sections in sequence and correct the internal references