

BYLAWS
SECTION OF TAXATION
AMERICAN BAR ASSOCIATION
(As June of 2008)

ARTICLE I

NAME AND JURISDICTION

1.1 *Name.* The name of this Section is the Section of Taxation (the “Section”).

1.2 *Purpose.* The purpose of the Section is to promote the objects of the American Bar Association (the “Association”) within the field of taxation.

ARTICLE II

MEMBERSHIP

2.1 *Regular Members.* Any member of the Association upon request to the Secretary of the Association, and upon payment of dues for the current year, shall be enrolled as a member of the Section (“Members”).

2.2 *Associate and Law Student Members.* Associate members of the Association and members of the Law Student Division of the Association, upon request to the Secretary of the Association, and upon payment of Section dues for the current year shall be enrolled as Associate Members or Law Student Members, respectively, of the Section. Associate Members and Law Student Members shall be entitled to attend all meetings of the Section that Members may attend, but shall not have the right to vote or to be an Officer or Council Director. Associate Members and Law Student Members shall have such rights, privileges, responsibilities and duties as the Council may from time to time determine consistently with these Bylaws.

2.3 *Dues.* Annual dues for Members, Associate Members, and Law Student Members of the Section shall be in amounts set from time to time by Council, but shall not exceed \$75 without the approval of the Board of Governors of the Association. Such dues shall be payable upon enrollment and thereafter annually in advance of the Association’s fiscal year succeeding such enrollment.

2.3.1 *Former Law Student Members.* Any former Law Student Member of the Section shall be provided a one-year free membership in the Section upon admission to the bar, if the application for membership is submitted within twelve months of graduation from law school.

2.3.2 *Suspension for Non-Payment of Dues.* Any Member, Associate Member or Law Student Member whose dues are more than six months past due shall cease to be a member of the Section. Any person who ceases to be a member of the Association shall also cease to be a member of the Section.

ARTICLE III

MEETINGS OF THE MEMBERSHIP

3.1 *Regular Meetings.* There shall be four regular meetings of the Section each year.

3.1.1 *Annual Meeting.* The annual meeting of the Section (the “Annual Meeting”) shall be held in conjunction with the annual meeting of the Association, in the same city or place as such annual meeting of the Association.

3.1.2 *Spring Meeting.* The spring meeting of the Section shall be held in April, May, or June of each year, at such time and place and on such dates as Council shall determine.

3.1.3 *Fall Meeting.* The fall meeting of the Section shall be held in September or October of each year, at such time and place and on such dates as Council shall determine.

3.1.4 *Midyear Meeting.* The midyear meeting of the Section (the “Midyear Meeting”) shall be held at such place and on such dates as Council shall determine.

3.1.5 *Notice of Regular Meetings.* The Chair shall give to the membership at least 45 days notice of the date and time and place of all regular meetings. Notice of the tentative agenda for each regular meeting shall be posted on the Section’s website at least 15 days before the meeting and may be disseminated by any other means the Chair deems desirable.

3.2 *Special Meetings.* Special meetings of the Section may be called by the Chair upon approval of the Council, at such times and places as the Council may determine.

3.2.1 *Notice of Special Meetings.* Notice of the date, place, time and program of any special meeting shall be given in such manner as the Chair determines shall be effective in assuring that broad dissemination of such notice to Members is accomplished at reasonable cost given the time remaining until such meeting occurs. Without limiting the foregoing, notice may be given by publication in the Section newsletter or *The Tax Lawyer* or by posting on the Section’s website.

3.2.2 *Time for Notice.* The Chair shall endeavor to provide at least 20 days notice of any special meeting. However, if the Chair determines that such notice is not feasible under the circumstances, the Chair shall provide such notice as circumstances permit.

3.3 *Quorum.* The Members of the Section present at any meeting of the Section in person, telephonically or by any other medium that allows all persons participating in the meeting to communicate with each other shall constitute a quorum for the transaction of business.

3.4 *Votes Required.* Except as provided in Section 8.4, all action of the Section shall be by majority vote of the members present and voting at the meeting.

3.5 *Plenary Session.* A plenary session shall be held at each regular meeting of the Section.

ARTICLE IV

COUNCIL

4.1 *Composition.* There shall be a Council (“Council”), which shall consist of the Officers of the Section (“Officers”), the Immediate Past Chair (as defined below), and the number of Section Delegates to the House of Delegates as shall from time to time be apportioned to the Section by the Association. In addition, five Council members (“Council Directors”) shall be elected by the Section each year. All of the foregoing are herein referred to as “Members of the Council” and shall have a vote on matters considered by the Council.

4.2 *Terms of Council Directors.* Except in the case of elections by Council to fill vacancies for unexpired terms, each Council Director shall be elected for a term of three years, with the terms so arranged that the terms of one-third of the Council Directors will expire at the close of each Annual Meeting. If a Council Director is elected as an Officer, then upon the commencement of such Council Director’s service as an Officer, such person’s term as a Council Director shall end. No person shall be eligible for election as a Council Director if that person is then a Council Director and has been such continuously for a period of three years or more, but this provision shall not bar any such person’s election as an Officer or a Section Delegate.

4.3 *Vacation of Office.* If any Council Director or Section Delegate shall fail to attend two meetings of Council or shall fail to respond to requests for written votes from Council on more than two occasions during any one Association year, the Chair may recommend that such Council Director’s or Section Delegate’s position be declared vacant by Council. By majority vote of the Council, such Council Director’s or Section Delegate’s position may be declared vacant. The Council shall fill any vacancy so arising as provided in section 4.7 of these bylaws.

4.4 *Duties and Powers of Council – General.* Council shall have general supervision and control of the affairs of the Section, subject to the provisions of these bylaws and the Constitution and Bylaws of the Association.

4.5 *Budget.* Council shall, annually, adopt a budget for the operation of the Section. Council shall not authorize commitments, contracts or expenditures which entail the payment of more money during any fiscal year than the funds available from the revenues of the Section reasonably projected for such fiscal year, except that it may authorize the expenditure, in addition to current revenues, of such amount or all of any previously accumulated reserve funds of the Section as it shall deem advisable.

4.6 *Action between Meetings of the Section.* During the time between meetings of the Section, Council shall have full authority to act for the Section on any matter in which the Section itself would be authorized to act at a meeting of the Section if, in the judgment of a majority of the Members of Council, there is a need to take such action considering all of the circumstances. Any such action taken by Council pursuant to this provision shall be reported to the members of the Section by publication in *The Tax Lawyer*, or other publications of the Section, or by posting on the Section's website.

4.7 *Vacancies.*

4.7.1 *Chair and Chair-Elect Vacancies.* In the event that the offices of both the Chair and the Chair-Elect shall become vacant simultaneously, the Council shall elect a Chair and may fill the office of Chair-Elect. The persons so selected shall serve for the term designated by the Council which shall not extend beyond the close of the second Annual Meeting after such election.

4.7.2 *Officer Vacancies.* Council, during the period between Annual Meetings of the Section, may fill vacancies in any of the offices of Vice-Chairs, Secretary, Assistant Secretary or Section Delegates. Persons so selected shall serve until the close of the Next Annual Meeting of the Section.

4.7.3 *Council Director Vacancies.* A vacancy in the position of a Council Director may be filled by Council for the unexpired term.

4.7.4 *Immediate Past Chair Vacancy.* If the Immediate Past Chair dies, resigns or declines to serve on Council, the vacancy shall not be filled.

4.8 *Committees.* Council may authorize the Chair to appoint Section members to committees to perform such duties and exercise such powers as the Council may direct, subject to the limitations of these bylaws and the Constitution and Bylaws of the Association.

4.9 *Meetings of Council.* At least one meeting of Council shall be held in conjunction with each regular meeting of the Section. Notice of such meetings shall not be required. Additional meetings of Council may be held upon call of the Chair or

upon call of any three members of Council. The time and place of any such additional meetings shall be specified by the Chair, upon written or e-mail notice to all Members of Council.

4.10 *Action between Meetings of Council.* Between meetings of Council, the Chair may, if the Chair finds that action by the Council is necessary or appropriate before the next meeting of Council, submit or cause to be submitted in writing or by electronic or telephonic communication to each of the Members of Council any proposition upon which Council is authorized to act, and the Members of Council may vote upon such proposition by communicating their votes thereon orally or in writing. All such votes shall be recorded by the Secretary. The Chair may convene a telephonic or electronic conference of Members of the Council to discuss any matter so submitted. The Secretary shall record in Council's minutes each proposition so submitted, when and how the same was submitted, and the vote of each Member of Council thereon. If a majority of the Members of Council vote in such manner, and if a majority vote of the whole Council is in favor of such proposition, it shall become the binding action of Council.

4.11 *Quorum; Voting.* A majority of the Members of Council present at any meeting of Council in person, telephonically or by any other medium that allows all persons participating in the meeting to communicate with each other shall constitute a quorum at any meeting of Council, and all binding actions of Council at any meeting shall be a majority vote of the whole Council. Members of Council when personally present at a meeting of Council shall vote in person, but when absent may communicate their votes upon any proposition to the Secretary in writing or by electronic or telephonic communication, and have it counted with the same effect as if cast personally at such meeting. Except as set forth above, proxy voting shall not be permitted.

ARTICLE V

OFFICERS

5.1 *Officers; Terms.* The Officers of the Section shall be the Chair, the Chair-Elect, such number of Vice-Chairs as may be determined by Council, a Secretary and an Assistant Secretary.

5.1.1 *Term of Chair.* The Chair-Elect becomes Chair upon adjournment of the next Annual Meeting following election as Chair-Elect. If the Chair resigns or becomes unable to serve, the Chair-Elect shall serve as Chair for the unexpired term of the Chair who resigns or becomes unable to serve as well as the succeeding term for which such person would serve under these bylaws.

5.1.2 *Term of Other Officers.* The Chair-Elect, such number of Vice-Chairs as may be determined by the Council, the Secretary and the Assistant

Secretary shall be nominated and elected, as provided in Article VI of these bylaws, at each Annual Meeting of the Section, to hold office for a term beginning at the close of the Annual Meeting at which they shall have been elected and ending at the close of the next succeeding Annual Meeting of the Section, or until their successors have been elected and qualified.

5.1.3 *Term Limit for Vice Chairs.* Each Vice-Chair shall serve a maximum of three one-year terms in the same Vice-Chair office designated pursuant to section 5.5.

5.2 *Executive Committee of Council.* The Officers shall act as an Executive Committee of Council between meetings of Council, with such powers and duties as Council shall from time to time delegate to them. The Officers shall meet, as such Executive Committee, at such times and places as the Chair shall determine. A summary of all action taken by the Officers of such Executive Committee shall be provided to all Members of Council as soon as practicable after each meeting of the Officers.

5.3 *Chair.* The Chair, (or the Chair-Elect, in the absence of the Chair) shall preside at all meetings of the Section and of Council. If neither the Chair nor the Chair-Elect is present, the officer designated by the Chair shall preside.

5.3.1 *Appointments.* The Chair shall appoint the officers and members of all committees of the Section who are to hold office during the Chair's term as Chair, to the extent any vacancies arise or new committees are formed following the period of appointment described in section 5.4. Except as otherwise provided in Article VII, during the Chair's term as Chair, the Chair shall also designate members of the Section for appointment to Association committees and other bodies where designation of such persons by the Section is appropriate.

5.3.2 *Other Duties.* During the Chair's term of office the Chair shall plan and superintend the program of the Section, subject to the directions and approval of Council. The Chair shall superintend the performance of all activities of the Section and shall keep Council duly informed and carry out its decisions. The Chair shall perform such other duties and acts as usually pertain to the office or as may be designated by Council.

5.4 *Chair-Elect.* The Chair-Elect shall chair the Committee on Committees and shall, after consultation with the Chair, appoint the officers and members of all committees of the Section who are to hold office during the Chair-Elect's coming term as Chair. The Chair-Elect shall aid the Chair in the performance of the Chair's responsibilities in such manner and to such extent as the Chair may request. The Chair-Elect shall perform such further duties and have such further powers as usually pertain to the office of Chair-Elect or as may be designated by Council or the

Chair and the duties of the Chair when the Chair is disabled from performing the duties of that office.

5.5 *Vice-Chairs.* The Council shall designate the principal responsibilities for each Vice-Chair position. The Vice-Chairs shall aid the Chair in the performance of the Chair's responsibilities in the manner and to the extent designated by Council or the Chair. The Chair may assign other responsibilities and duties to the Vice-Chairs. The Vice-Chair (Administration) shall be the Budget Officer of the Section.

5.6 *Immediate Past Chair.* The "Immediate Past Chair" shall be the person who most recently served as Chair of the Section.

5.7 *Secretary.* The Secretary shall consult with and assist the Officers in the work of the Section generally in the manner and to the extent they may request. The Secretary shall keep a record of the proceedings of all meetings of the Section and of Council, whether assembled or acting under submission, and shall be responsible for the preservation of all books and records of the Section. The Secretary, in conjunction with the Chair, as authorized by Council, shall attend generally to the business of the Section.

5.8 *Assistant Secretary.* The Assistant Secretary shall assist the Secretary in the performance of the duties of Secretary and perform such other duties as may be prescribed by the Chair or the Secretary.

5.9 *Assistants to Officers.* The Chair shall each year appoint such number of assistants to such of the Officers as, in the Chair's judgment, shall be, advisable. Such Assistants shall bear such titles and perform such duties as the Chair may, from time to time, prescribe. Such Assistants shall not be Officers or Members of Council and shall have no vote. Such Assistants may, at the discretion of the Chair, attend meetings of the Council.

ARTICLE VI

NOMINATION AND ELECTION OF OFFICERS

6.1 *Nominations.* Not less than nine months before the Annual Meeting the Chair shall appoint a Nominating Committee of at least twelve members of the Section, of whom no more than twenty percent may be Members of Council, and he or she shall promptly thereafter announce the names and mailing addresses of the members of the Committee in the Section newsletter, by posting on the Section website, and/or by other publication to Members as the Chair shall direct. At each Midyear Meeting the Nominating Committee shall report its nominations for the following offices:

- (i) Chair-Elect;
- (ii) Such number of Vice-Chairs as may be determined by Council as provided in section 5.1. of these bylaws;
- (iii) Secretary;
- (iv) Assistant Secretary; and
- (v) Council Directors to replace the Directors whose terms will expire at the end of the next Annual Meeting.

6.2 *Quorum of Nominating Committee.* Seven members of the Nominating Committee shall constitute a quorum and, if less than a quorum is available to participate in the selection process, the Chair shall appoint new members sufficient to constitute a quorum. If deemed necessary by its chair, votes of the members of the Nominating Committee may be cast by telephonic or electronic communications.

6.3 *Report of Nominating Committee.* The Nominating Committee shall announce its nominations at the Midyear Meeting and shall present its report to the Section at the next plenary session of the Section. The Chair shall cause such report to be posted on the Section's website immediately following the Midyear Meeting and to be published in the next edition of the Section newsletter.

6.4 *Substituted or Additional Nominations.* If, during or after the Midyear Meeting and more than 30 days prior to the Annual Meeting the Chair determines that any person nominated to office by the Nominating Committee shall have become unable or unwilling to serve or a new office has been created, the Chair shall direct the Nominating Committee to make such substituted or additional nominations as are appropriate. If practicable, notice of such nominations shall be published to Section Members before the Annual Meeting; otherwise, such nominations shall be announced to the Section at the plenary session of the Section of the Annual Meeting. If the Chair determines that any person nominated to office by the Nominating Committee has become unable or unwilling to serve or an additional office has been created and 30 or fewer days remain before the Annual Meeting, the Chair, after consultation with the Chair of the Nominating Committee, shall designate any substituted or additional nominees required to complete the Nominating Committee's slate. Upon confirmation by majority vote of the Council, such substituted nominee or nominees shall become a part of the Nominating Committee's slate. Should the Council fail to confirm the Chair's nomination, no person shall be elected to the office at the Annual Meeting, and the Council shall fill the vacant position at its next meeting pursuant to section 4.7.

6.5 *Other Nominations.* Other nominations may be made by petition signed by at least fifteen members of the Section and filed with the Chair or Secretary

not later than April 1 before the Annual Meeting. If there are any substituted or additional nominations made by the Nominating Committee pursuant to the provisions of section 6.4 following the Midyear Meeting and before the Annual Meeting, a petition nominating a person for such position may be filed in the manner prescribed in the first sentence of this section at any time prior to the opening of the plenary session of the Annual Meeting. Any such nominations shall be announced to the Section promptly upon receipt by posting on the Section's website and by any other means that the Chair deems appropriate.

6.6 *Elections.* All elections shall be held at the Annual Meeting. In case the number of persons nominated is larger than the number of persons to be elected to a particular office at the Annual Meeting, (a) the membership shall vote by written ballot, unless otherwise ordered by resolution duly adopted by the Council at the Annual Meeting at which the election is held, and (b) the nominee receiving the highest number of ballots for the office for which such person was nominated shall be deemed elected. If the number of persons nominated for Council Director is larger than the number of persons to be elected as Council Director at the Annual Meeting, the number of nominees for Council Director equal to the number of Council Directors to be elected receiving the highest number of ballots shall be deemed elected. Any ballot on which the number of votes cast is more than the number of persons to be elected to a particular position for the same term shall be void.

ARTICLE VII

RELATIONS WITH AMERICAN BAR ASSOCIATION

7.1 *Actions of the Section as Action of the Association.* Any action by the Section must be approved by the Association before the same becomes effective as the action of the Association. Any resolution adopted or action taken by the Section may on request of the Section be reported by the Chair or by the Section Delegates to any meeting of the Association for the Association's action thereon.

7.2 *Section Delegates.* The number of Section Delegates to the House of Delegates shall be the number apportioned to the Section from time to time by the Association. The term of office of Section Delegates shall be three years, except those elected to fill newly created positions or vacancies.

7.2.1 *Election.* The Section Delegates shall be elected by the Council.

7.2.2 *Voting by Section Delegates.* The Section Delegates shall sit as members of the House of Delegates from the Section and shall vote as directed by Council. If no such direction is given, they shall act within their own discretion on matters before the House of Delegates. The Section Delegate having the longest tenure shall be designated the Senior Delegate. At appropriate times, as determined by the

Association's Conference of Section Chairs, the Senior Delegate shall serve on the Nominating Committee of the House of Delegates. If the Senior Delegate declines or is unable to serve on the Nominating Committee, the Section Delegate with the next longest tenure shall serve. The Section Delegates to the House of Delegates shall be from different states.

7.3 *Board of Governors Liaison.* The member of the Board of Governors assigned as liaison to the Section may attend meetings of Council, but shall have no vote.

7.4 *Board of Governors Nominee.* At appropriate times, as determined by the Conference of Section Chairs, the Council is authorized to submit a nomination for a Section member at large of the Board of Governors. The selection of the nominee shall be made by the Council with due regard for the eligibility requirements for election to the Board of Governors. Should the nominee to the Board of Governors selected by Council resign or become unable to serve, the Council may select a nominee for the balance of the term remaining.

ARTICLE VIII

MISCELLANEOUS PROVISIONS

8.1 *Fiscal Year.* The fiscal year of the Section shall be the same as that of the Association.

8.2 *Expenditures.* All bills incurred by the Section, before being forwarded to the Treasurer of the Association for payment, shall be approved by the Chair or his or her delegate.

8.3 *Compensation.* No salary or compensation shall be paid to any Member of Council.

8.4 *Amendment.* These bylaws may be amended at any meeting of the Section attended by at least 100 members of the Section by a majority vote of the members of the Section present and voting, if: (a) such proposed amendment shall first have been approved by a majority of Council, and (b) notice that the proposed amendment shall be considered by the members of the Section at such meeting shall be transmitted to the members at least twenty days prior to such meeting by publication in *The Tax Lawyer* or the Section newsletter or by posting on the Section's website. In no event shall any amendment so adopted become effective until approved by the Board of Governors of the Association.

ARTICLE IX

EMERGENCY POWERS

9.1 *Existence of Emergency.* An emergency shall exist for purposes of this Article IX if a quorum of the Council cannot readily be assembled in person or by telephone, email or other electronic media or the offices of the Section cannot be used because of a catastrophic event whether man-made or due to natural causes.

9.2 *Emergency Powers.* In anticipation of or during such emergency as hereinabove defined: Council may (a) modify lines of succession to accommodate the incapacity of any Officer, Council Director, Section Delegate, employee or agent; and (b) relocate the principal office, designate alternative principal offices or regional offices, or authorize the Officers to do so in coordination with any guidelines established by the Association

9.3 *Emergency Procedure.* During an emergency as hereinabove defined: (a) notice of a meeting of the Council shall need to be given only to those Council members whom it is practicable to reach and may be given in any practicable manner, including by phone, email or other electronic media; and (b) the members of the Council present at an emergency meeting shall constitute a quorum.

9.4 *Emergency Conduct.* In time of war or other national or local emergency, the Section shall have the power to conduct any lawful affairs in aid thereof, not to conflict with the activities or purposes set forth in the Bylaws or the Constitution of the Association and the Bylaws of the Section, at the request or direction of any apparently authorized governmental authority.

9.5 *Coordination with Non-Emergency Powers.* All provisions of these bylaws and the Constitution and Bylaws of the Association consistent with these emergency provisions remain effective during the emergency. These emergency provisions shall continue only until communication with a majority of members of Council can be reinstated by telephone, email or other electronic means.

9.6 *Effect of Action Under Emergency Provisions.* Action taken in good faith in accordance with these emergency provisions shall bind the Section and may not be used to impose liability on any Council Officer, Council Director, Section Delegate, employee, or agent.