

FEDERAL BAR ASSOCIATION

BYLAWS FOR THE TAXATION SECTION

ARTICLE I. NAME AND ESTABLISHMENT.

The name of this organization is the Taxation Section (hereinafter, "Section") of the Federal Bar Association (hereinafter, "Association"). The Section is established under Article VIII of the Constitution of the Association and is governed by the Constitution, Bylaws, and Policy No. 9-4 of the Association, as well as these bylaws.

ARTICLE II. PURPOSE.

The purpose of this Section shall be to further the purposes and General Objectives of the Association as stated in its Constitution and to promote the welfare, interests, education, and professional growth and development of members of the Section; to promote high standards of professional competence and ethical conduct in the practice of federal tax law; and to provide opportunities for interaction between tax practitioners in public service and the private sector. The primary mission of the Section shall be to provide service and value to all Section members and the Association.

ARTICLE III. MEMBERSHIP AND DUES.

Section 1. Active Members. Any active member of the Association in good standing shall be eligible for active membership in the Section and shall be enrolled as a member upon the payment of annual Section dues.

Section 2. Honorary Members. The following government officials shall be eligible for honorary membership in the Section: the Assistant Secretary of the Treasury (Tax Policy); the Commissioner of Internal Revenue; the Chief Counsel of the Internal Revenue; the Assistant Attorney General, Tax Division; the Chief Judge of the Tax Court; the Chairman of the Senate Finance Committee; the Chairman of the House Ways and Means Committee. Honorary membership shall be available to such officials after assuming office and shall continue throughout their terms of office. Honorary members shall be exempt from the payment of Section dues.

Section 3. Associate Members. Any associate of the Association in good standing shall be eligible for associate status with the Section and shall be enrolled as an associate upon the payment of the annual Section dues. An associate member is defined in Article IV, Section 4 of the Association Constitution and is generally any person admitted to practice law before a court of administrative tribunal of a country other than the United States of America or a law student.

Section 4. Dues. Section dues for active and associate members shall be collected annually at the same time Association dues are collected. The amount of dues shall be set by, and may be changed by, action of the Council, as defined in Article V herein.

Section 5. Termination of Membership. Any active or associate member of the Section whose annual dues are more than six months past due shall cease to be an active or associate

member of the Section provided that such individual has been notified by the Association of the delinquency in dues.

ARTICLE IV. OFFICERS.

Section 1. Officers. The Officers of the Section shall be the Chair, the Chair-Elect, the Secretary, and the Treasurer and shall constitute the Executive Committee.

Section 2. Terms. All Officers of the Section will serve a term in office of one year. Each term will commence on October 1 and end on September 30. No person shall serve as Chair for two or more consecutive terms. The fiscal year of the Section shall be the same as that of the Association.

Section 3. Concurrent Positions. With the exception of the Chair-Elect, who may concurrently serve as the Secretary, and *vice versa*, no other Officer may concurrently serve more than one Officer position.

Section 4. Duties of Officers.

(a) Chair. The Chair shall be the chief executive officer of the Section and preside at all meetings of the Section's membership and at meetings of the Council and Executive Committee. The Chair shall cause the Association and the Section's membership to be informed of the Section's activities, and shall perform such other functions as usually pertain to the office or as may be designated by the Council.

(b) Chair-Elect. The Chair-Elect shall assist the Chair in such manner and to such extent as the Chair may request. The Chair-Elect shall preside at meetings in the absence of the Chair. In case of the death, resignation, or disability of the Chair, the Chair-Elect shall perform the duties of the Chair for the remainder of the Chair's term or disability.

(c) Treasurer. The Treasurer shall keep accurate records of all income and expenditures of the Section and periodically report the financial condition of the Section to the Council and to the Association. The Treasurer shall consult with the Chairs of Section activities concerning their activity budgets.

(d) Secretary. The Secretary shall issue notices of all meetings of the Section's membership and of meetings of the Council and shall accurately record the minutes of those meetings. The Secretary shall perform record keeping and correspondence functions as are requested by the Chair or the Council and perform such other functions as usually pertain to the office.

Section 5. Eligibility. A candidate for a Section office must be a member of the Council in order to be eligible to be nominated to such position.

Section 6. Progression. Progression of Officers of the Section shall be by election except for the Chair. The Chair-Elect shall automatically assume the position of Chair upon the expiration of the previous Chair's term. Annually, not later than June 15, any member of the Council may submit to the Chair a nominee for any of the following offices: Chair-Elect,

Treasurer, and Secretary. The Chair will compile the nominees and circulate the slate of candidates for each office no later than July 1 to the Council. Such notice shall also contain the date, time, and place of the meeting during July, at which the Council shall vote on the candidates so nominated. An affirmative vote of a majority of the members present and voting at the meeting of the Council shall be required for election to each office.

ARTICLE V. SECTION COUNCIL.

Section 1. Composition. There shall be a Section Council ("Council") composed of the Officers of the Section and not more than 25 additional members appointed by the Chair, with the concurrence of the members of the Council at a Section Meeting, except that the initial Council appointed after the adoption of these Bylaws shall consist of all individuals who are then serving as members of the Council.

Section 2. Term. The term of office of a Council member shall be three years. A Council member, if reappointed, may serve consecutive terms without limitation.

Section 3. Responsibilities. Officers and Council members will use their best efforts to attend Section Meetings and other activities of the Section. Each Council member shall perform such duties as shall from time to time be assigned by the Chair.

Section 4. Powers and Functions. The Council shall be vested with the powers and duties necessary for the administration of the activities of the Section consistent with the Constitution and Bylaws of the Association. Among its functions are:

- (a) Electing the Section's Officers.
- (b) Voting on amendments to the Bylaws.
- (c) Recommending changes in Section dues to the National Council.
- (d) Approving the annual budget.

Section 5. Quorum: Action by Council. One-tenth of the members of the Council shall constitute a quorum. Unless a larger number is expressly required by these Bylaws, a vote of the majority of members of the Council at a meeting at which a quorum is present shall constitute action by the Council. Only those matters which the Executive Committee deems of sufficient importance or for which a vote is expressly required under these Bylaws need be voted upon.

Section 6. Other Roles. The Chair shall designate members of the Council to serve as leaders for each of the following roles: Membership, Chapter Contact, Continuing Legal Education/Programming, and Communications (Newsletter/Publications).

ARTICLE VI. ADVISORY BOARD.

Section 1. Purpose. There shall be, at the discretion of the Officers and Council, an Advisory Board, the purpose of which is to assist the Officers and Council on an ad hoc basis. While no formal qualifications for admission to the Advisory Board are mandated, it is intended

that the Advisory Board will be comprised of individuals who have made substantial contributions to furthering the purpose of the Section as enumerated in Article II herein.

Section 2. Progression. Any Officer or Council may nominate a person to be a member of the Advisory Board by providing the name of such individual to the Chair at least one week prior to a meeting of the Council. The Chair will include the nomination in the written meeting agenda circulated prior to next Council meeting and Council shall vote at that meeting on the person so nominated. An affirmative vote of a majority of the members present and voting at the meeting of the Council shall be required for election to the Advisory Board.

Section 3. Composition and Term. There is no set term for the Advisory Board nor is there a minimum or maximum number of persons who serve on such Board.

Section 4. Powers. The Advisory Board is purely advisory and the members have no power to vote.

ARTICLE VII. COMMITTEES.

Section 1. The Executive Committee (as defined in Article IV, Section 1) shall have the power to act for the Council between meetings of the Council. A majority of the Executive Committee members shall constitute a quorum and the vote of a majority of the members of the Executive Committee at a meeting at which a quorum is present shall constitute action by the Committee.

Section 2. Executive Committee Meetings. The Executive Committee shall meet at the call of the Chair.

Section 3. Other Committees. In addition to the Executive Committee, the Section shall have such committees as the Chair shall from time to time determine to be necessary.

ARTICLE VIII. MEETINGS.

Section 1. Section Meetings. Meetings of the Section membership shall be at the call of the Chair.

Section 2. Council Meetings. The Council shall meet at the call of the Chair as needed to carry out its duties, but no less frequently than once each calendar quarter.

Section 3. Notice. The Secretary shall be responsible for assuring the Council members are notified of all meetings of the Council, except as otherwise provided by these Bylaws.

Section 4. Rules of Order. The rules of order shall consist of (in order stated):

- (a) The Constitution and Bylaws of the Association;
- (b) These Section Bylaws;
- (c) Standing Resolutions passed by this Section's Council; and

- (d) The current edition of Robert's Rules of Order.

ARTICLE IX. FINANCIAL MANAGEMENT.

Section 1. Annual Budget. Each year the Section Treasurer shall propose a budget for the coming fiscal year. After approval by the Council, the proposed budget shall be sent to the Association's Section Coordinator at Association headquarters in time to be received by March 15.

Section 2. Budgets for Programs. The Section shall develop individual revenue and expense budgets for all Section programs. The Section shall comply with the requirements of Part VI of Policy No. 9-4 as to outside funding and endorsements of Section programs, monies received from a sponsorship or endorsement of a Section activity or program, use of the Association's Accounting Department for the receipt of all revenues and payment of all expenses, and review and signing of contracts by the Executive Director of the Association.

Section 3. Expense Reimbursement Policy. In general, Section expenses shall be paid directly by the Association's Accounting Department. However, in unusual circumstances, an individual who, on behalf of the Section and with advance approval by the Council, pays expenses authorized by the Section budget may be reimbursed by the Association's Accounting Department.

Section 4. Grants by the Section. The Section shall prescribe policies and procedures for making grants by the Section.

ARTICLE X. PROGRAMMING. The Section shall develop and maintain programs and activities of interest to its membership (including a continuing legal education component if possible) in a format designed to advance the General Objectives of the Association. The Section shall sponsor at least one educational program per fiscal year, consistent with all Association policies, specifically Nos. 2-5, 2-6, 6-1, 6-2, 6-3, and 9-2. The Section shall not endorse any organization, product, or service not formally affiliated with the Association and shall not accept the endorsement of any organization without obtaining prior written approval of the Association's Section Coordinator in consultation with the Executive Director.

ARTICLE XI. PUBLIC POSITIONS. The Section – in the name of the Association – may issue reports, make public announcements, and publicly advocate positions on issues of concern to the Section only with the prior approval of the National Council. Without such prior approval, the Section may take a public position only if the position statement includes a disclaimer that indicates that the Section is taking the position in the name only of the Section. In any event, if the Section takes such action in its own name and not in that of the Association, the Section shall report that action immediately to the Executive Committee of the National Council. Any public position of the Section should generally reflect the views of the Section membership.

ARTICLE XII. BYLAWS.

Section 1. Effective Date. These Bylaws shall be effective immediately upon approval of the National Council.

Section 2. Amendment. These Bylaws may be amended at any regular meeting of the Council by vote of three-fourths of the Council members present and voting, provided that each Council member shall be given at least 14 days notice of the meeting and the proposed amendment. The amendment shall not become effective until approved by the National Council.