

STATE BAR OF ARIZONA TAX LAWS ELECTION BYLAWS

ARTICLE I

IDENTIFICATION

1.1 NAME. This section shall be known as "The Section of Taxation", and shall be hereinafter designated simply as the "Section".

1.2 PURPOSE. The purpose of the Section shall be to promote the objectives of the State Bar of Arizona (the "State Bar") within the field of taxation, promote and maintain an active section membership and provide leadership in the practice of tax law by:

- Improving the education of attorneys and other tax professionals in the laws of taxation;
- Facilitating the development of professional relationships among tax attorneys and other tax professionals;
- Communicating and encouraging intellectual discussion about recent developments and current issues affecting tax attorneys and other tax professionals; and
- Undertaking such other services that may benefit section members.

1.3 LIMITATIONS. These bylaws have been adopted subject to the Rules of the Supreme Court and bylaws of the State Bar.

ARTICLE II

MEMBERSHIP

2.1 ENROLLMENT. Any member in good standing of the State Bar shall be enrolled as a member of the Section by the payment of annual Section dues. Any member in good standing of the bar of any other state who is not a member of the State Bar shall be enrolled as an auxiliary member of the Section by the payment of annual Section dues. Any other person with an interest in taxation shall be enrolled as an associate member of the section by payment of the annual Section dues. No auxiliary or associate member shall be an officer or Council member of the Section.

2.2 THE MEMBERSHIP. Members and auxiliary and associate members so enrolled and whose dues are paid pursuant to the provisions of this Article shall constitute the membership of the Section.

2.3 DUES. Dues for membership in the Section shall be in an amount set by the Section and approved by the Board of Governors, payable upon enrollment and thereafter annually in advance each year, at the beginning of the State Bar's fiscal year succeeding such enrollment.

2.4 DELINQUENCY. Any member or auxiliary or associate member of the Section whose annual dues shall be more than six (6) months past due shall thereupon cease to be a member or auxiliary or associate member of this Section.

ARTICLE III

COMMITTEES

3.1 COMMITTEES. The Council of this Section is authorized to establish, or to empower the Chair of the Section to establish, such committees, in addition to the following committees, it may deem necessary and desirable to promote effectively the activities of the Section within the jurisdiction of the Section and with the committee, the Council shall state the area of its proposed activities. Standing Committees: Activities, Continuing Legal Education, Legislation, Newsletter, Social, New Member Development, State Board of Tax Appeals Liaison, State Board of Equalization Liaison, IRS Liaison, ADOR Liaison, Arizona Tax Court Liaison, U.S. Tax Court Liaison, CPA and Enrolled Agent Liaison, Monthly Educational Meetings and State Bar Convention.

3.2 CHAIR. The Chair shall announce the membership and the chairperson of each committee of the Section for the following Section year, no later than July 1st of each year.

ARTICLE IV

MEETINGS OF THE MEMBERSHIP

4.1 ANNUAL MEETING. The Section shall hold an annual meeting of members in conjunction with the annual meeting of the State Bar. The Section may, upon approval of the Board of Governors, hold other meetings of members throughout the year.

4.2 QUORUM. The members of the Section present at any meeting shall constitute a quorum for the transaction of business.

4.3 CONTROLLING VOTE. Action of the Section shall be by majority vote of the members present.

4.4 VOTING ELIGIBILITY. Any member of the State Bar and the Section whose good standing can be certified by official State Bar records for thirty (30) days prior to the time of voting shall be eligible to vote. Auxiliary and associate members shall not be eligible to vote.

4.5 AGENDA. Among the matters of business to be transacted at the annual meeting of the membership shall be the election of officers and Council members. The agenda shall consist of other matters as decided by the Chair or Council.

4.6 MAIL VOTING. The Council may direct that a matter be submitted to the members of the Section for vote by mail. In the event, binding action of the Section shall be by a majority of the votes received from members in accordance with rules fixed by the Council.

ARTICLE V

OFFICERS

5.1 OFFICERS. The officers of the Section shall be the Chair, the Chair-Elect, the Vice Chair, the Secretary and the Treasurer.

5.2 CHAIR. The Chair, or successively, the Chair-Elect and the Vice Chair, in the absence of the Chair, shall preside at all meetings of the Section and of the Council. He/She shall appoint the chairpersons and members of all committees of the Section who are to hold office during his term as Chair. He/She shall plan and superintend the performance of all activities of the Section. He/She shall keep the Council duly informed and carry out its decision. He/She shall perform such other duties and acts as usually pertain to his office or as may be designated by the Council.

5.3 CHAIR-ELECT. The Chair-Elect shall, on consultation with the Chair, arrange for the appointment of the chairpersons and members of all committees who are to aid the Chair in the performance of his responsibilities in such manner and to such extent as the Chair may request. He/She shall perform such further duties and have such further powers as usually pertain to his office or as may be designated by the Council or 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, as the case may be.

5.4 VICE CHAIR. The Vice Chair shall aid the Chair in the performance of his responsibilities in the manner and to the extent the Chair may request.

5.5 SECRETARY. The Secretary shall consult with and assist all the officers of the Section as to the work of the Section generally in the manner and to the extent they may request. The Secretary shall be the liaison between the Section and State Bar staff regarding the retention and maintenance of books, papers, documents, and other property pertaining to the work of the Section in the custody of the State Bar. He/She shall keep a true record of the proceedings of all meetings of the Section and of the Council, whether assembled or acting under submission. He/She, in conjunction with the Chair, as authorized by the Council, shall attend generally to the business of the Section.

5.6 TREASURER. The Treasurer shall keep an accurate record of all monies appropriated to it by the Board of Governors and expended by the State Bar for the purposes of the Section. He/She shall monitor all accounts, reports, and other documents prepared as to Section funds, revenues, and expenditures, and seek to make certain that all such accounts, reports, and other documents are, at all times, accurate and correct. He/She shall report on the Section's present and projected financial condition at each meeting of the Section Council. He/She shall advise the officers and Council as to the financial impact of any proposed action by the officers, Council or Section which, in his judgment, would have a significant impact on the financial condition of the Section. At least once each year, he shall prepare a projected budget to the Council for approval or modification at the time of the annual meeting, or such other time as may be expressly fixed by the Council. He/She shall submit to the Section, at the annual

meeting, a report on the Section's financial affairs as may be requested by the Chair of the Section.

ARTICLE VI

THE COUNCIL

6.1 POWERS. The Council shall be vested with the powers and duties necessary for the administration of the affairs of the Section. The policy of the Council shall be consistent with the policies set by the Board of Governors. It shall especially authorize all commitments which entail the payment of money, and shall authorize the expenditure of all monies appropriated by the State Bar for the use or benefit of the Section. It shall not, however, authorize commitments which entail the payment of more money during any fiscal year. No action of any Section Committee shall be effective until approved by the Council or by the Section.

6.2 COMPOSITION. The Council shall be composed of the following persons:

- (a) The officers;
- (b) The last retiring Chair; and
- (c) Three (3) members-at-large elected to that Council by the Section membership for three year terms (at any one time, one third of these members shall be serving the first year of their terms, one third shall be serving the second year, and one third shall be serving the third year.

6.3 CONTROLLING VOTE. Action of the Council shall be by majority vote of those members present. A quorum consisting of a majority of the Council members shall be required to conduct its business.

6.4 MEETINGS. The Council shall hold at least one regular meeting each year at the time and place of the annual meeting of the State Bar to dispatch any necessary business. The Chair may, and upon request of three (3) members of the Council shall, call special meetings of the Council between annual meetings.

6.5 POLL OF COUNCIL. In urgent matters requiring immediate attention, the Chair may, and upon request of three (3) members of the Council shall, submit in writing to each of the members of the Council a proposition upon which the Council may be authorized to act, and the members of the Council may vote upon the proposition either by written ballot, E-mail or by telephone vote, confirmed in writing, to the Secretary, who shall record the proposition and votes in the matter.

6.6 COUNCIL AUTHORITY. Between meetings of the Section, the Council shall have full power to do and perform all acts and functions which the Section itself might perform. Any such action taken by the Council shall be reported to the Section at its next meeting.

6.7 NO COMPENSATION. No salary or compensation for services shall be paid to or by any officer, member of the Council, or member of any committee, except as may be specifically authorized by the Board of Governors.

6.8 REFERENDUM. The Council may direct that a matter be submitted to the members of the Section for vote by mail. In such event, binding action of the Section shall be a majority of the votes received in accordance with rules fixed by the Council and as conducted and certified by the Secretary.

ARTICLE VII

ELECTIONS

7.1 ELECTIVE OFFICES. At each annual meeting of the Section, the membership shall elect:

- (a) Chair-Elect, a Vice Chair, a Secretary and a Treasurer to serve a term of one (1) year; and
- (b) A third of the total number of members-at-large of the Council to serve a term of three (3) years.

7.2 CHAIR. The Chair-Elect shall automatically succeed to the office of Chair. He/She shall serve a term of one (1) year and may not again accede to that office. In the event the office of Chair-Elect shall be vacant, then a chairperson shall be elected in the manner set forth in Section 7.4.

7.3 ELIGIBILITY FOR OFFICE. Any member of the State Bar and the Section whose good standing can be certified by official State Bar records for thirty (30) days prior to the time of election shall be eligible for office.

7.4 NOMINATIONS AND VOTING. At any time not later than January 1st of each year, the Chair shall appoint a Nominating Committee of three (3) members of the Section who are not candidates for office, and he shall promptly thereafter announce the names and addresses of the members of the committee in a publication of the State Bar to Section members. The Chair may appoint a member to fill any vacancy which may arise thereafter in the Nominating Committee. The Nominating Committee shall make and report one nomination for each position which is to be filled by election as provided elsewhere in these bylaws. The report shall identify each nominee and shall include a brief statement of his activities in the Section and in the law profession generally. The committee shall submit its report to the Chair of the Section within enough time to allow him/her to have it published in a publication of the State Bar not later than sixty (60) days prior to the opening Assembly of the annual meeting. One or more additional nominations may be made for any office by petition signed by not less than ten (10) members of the Section. The petition shall be sent to the Chair of the Section and must be received by him/her not less than forty (40) days prior to the opening assembly at the annual meeting. Any nomination made by petition shall be made known immediately to the Nominating Committee, the other candidates, the Council, and the Secretary of the State Bar.

The Secretary shall publish, preceding the annual meeting, in a publication of the State Bar reaching all members of the particular Section, notice of all contested Section elections. The chairperson of the Nominating Committee shall announce the committee's nominees at a business meeting of the Section, and the Chair of the Section shall thereupon announce the nomination of any other person for the same office by petition duly made in accordance with the procedure prescribed herein. The Chair of the Section shall then announce the time and place when the election shall be held which shall be as stated in the official program of the annual meeting of the State Bar. All elections shall be held at a business session of the Section during the annual meeting. Elections for contested positions shall be by written ballot, unless otherwise ordered by unanimous consent of the Section members present.

Each contested position shall be voted upon separately. Election shall be by a majority of the votes cast, and a run-off election to choose between the two leading candidates shall be held if a majority vote is not initially obtained.

7.5 TERM OF OFFICE. The term of office shall begin with the adjournment of the annual meeting following the election, and shall end following the annual meeting at which a successor has been duly elected. If at the close of any term of office, a successor has not been elected, then the term shall be extended until a successor shall have been elected.

ARTICLE VIII

SUCCESSION OF OFFICERS AND VACANCIES

8.1 CHAIR-ELECT. The Chair-Elect shall, unless he shall have refused to act as Chair-Elect, or been disqualified, automatically assume the office of the Chair for a term of one (1) year at the end of the annual meeting following his election.

8.2 OFFICERS AND COUNCIL. Between annual meetings of the Section, the Council may fill vacancies in its own membership, or in the offices of Vice Chair, Secretary or Treasurer. Members of the Council and officers so elected shall serve until the next annual meeting of the Section, at which time the membership of the Section shall elect officers or Council members to fill any unexpired terms existing at the time.

8.3 ABSENTEEISM. If any officer or member of the Council shall fail to attend two successive meetings of the Council, his office shall be automatically vacated, unless excused upon good cause accepted by the members of the Council.

8.4 RETIRING CHAIR. At the end of his term of office, the retiring Chair shall become a member of the Council for a term of one (1) year.

8.5 SUCCESSION. No Council member-at-large may serve more than two (2) consecutive terms as a member-at-large, however, he may serve additional terms on the Council as an ex officio member.

ARTICLE IX

REPRESENTATION OF STATE BAR'S POSITION

Any action by this Section must be approved by the Board of Governors of the State Bar before any action can be effective as the action of the State Bar. Any resolution adopted or action taken by the Section shall be reported by the Chair or his representative to the Board of Governors for action by the State Bar.

ARTICLE X

AMENDMENTS

These bylaws may be amended at any annual meeting of the Section by a two-thirds vote of the members of the Section present and voting providing such proposed amendment shall first have been approved by a two-thirds vote of the Council. They shall become effective upon approval by the Board of Governors.

Revised Bylaws
Approved by Board of Governors
June 11, 2003