

Article 19
BYLAWS OF THE TAXATION SECTION

1. Name. This organization shall be known as the “Taxation Section of the State Bar of California” (hereinafter, the “Section”).

2. Purposes and Duties. The purposes of the Section shall be (a) to further the knowledge of the members of the Section in the law of federal, state and local taxation; (b) to assist, when called upon by the Board of Trustees of the State Bar of California (the “Board of Trustees”), in the formulation, administration and implementation of programs, forums, and other activities for the education of members of the State Bar in the law of federal, state and local taxation; (c) to assist, where approved by the Board of Trustees, in the formulation of legislation; (d) to act upon all matters germane to its purposes as so described or referred to it by the Board of Trustees; and (e) to make recommendations to the Board of Trustees.

3. Membership.

a. Regular Members. The term of membership in the Section shall be for a period of one (1) year commencing on the last day of the Annual Meeting of the State Bar. (Within the meaning of these Bylaws, the time intervening between successive Annual Meetings of the State Bar is deemed to be one (1) year.) Upon request and upon payment of the prescribed fee, if any, for such yearly period, a member of the State Bar or judge of a court of record shall be enrolled as a member of the Section. Such fees may be prescribed by the Board of Trustees and shall be paid into the treasury of the State Bar to be used for the purposes of defraying costs and expenses for the Section.

b. Associate Members. Any individual, upon request and upon payment of the prescribed yearly fee, if any, shall be enrolled as an associate member of the Section, provided that (i) associate members may not constitute more than twenty-five percent (25%) of the membership of the Section; and (ii) associate members may not constitute more than twenty-five percent (25%) of the membership of each committee thereof. While associate members shall generally pay the same membership fee as regular members, the Board of Trustees may prescribe a reduced fee, as recommended by the Executive Committee, for governmental employees and law students.

4. Executive Committee.

a. Duties: The Section shall be governed by an executive committee (the “Executive Committee”). The Executive Committee shall assist the Board of Trustees in matters relating to the Section and all other matters referred to the Executive Committee by the Board of Trustees. The Executive Committee shall supervise and direct the affairs and policies of the Section, subject to and in accordance with these Bylaws, policies of the Board of Trustees, the Rules of the State Bar of California and the State Bar Act.

b. Members: The Executive Committee shall consist of fifteen (15) “regular” members, a Chair and a Chair-Elect (a total of 17 members) appointed by the Board of Trustees. In addition to the membership requirements promulgated by the Board of Trustees, a member on the Executive Committee must have a minimum of five (5) years of experience working in a tax related profession prior to being nominated for appointment. Nominations for such appointments may be made by the Executive Committee acting as a nominating committee or by a petition signed by at least fifteen (15) members of the Section. Petitions for such nominations shall be submitted to the Executive Committee on or before June 1 of each year, and, on or before July 1 of each year, the Executive Committee shall transmit such petitions to the Board of Trustees together with those nominations recommended by Executive Committee as nominating committee. Five (5) members of the Executive Committee shall be appointed each year.

Each member of the Executive Committee shall take an oath of office and shall receive no compensation for services.

c. Term of Office: Members of the Executive Committee shall be appointed for terms of three (3) years each, except that a member may serve as Chair-Elect in a fourth year, and as Chair in a fifth year, and any such extensions shall be for one (1)-year terms. Any vacancy in membership occurring prior to the normal expiration of the term shall be filled by the Board of Trustees for the unexpired term.

The term of office of each member of the Executive Committee shall commence at the close of the Annual Meeting of the State Bar following their appointment.

d. Removal:

i. By affirmative vote of a majority of its members, the Executive Committee may recommend to the Board of Trustees that a member of the Executive Committee be removed from office for failure to attend Executive Committee meetings on a regular basis,

for failure to participate actively in the work of the Executive Committee, or for any other good reason.

ii. After three unexcused absences in a term from regularly scheduled meetings, any member of the Executive Committee and/or advisor will be deemed to have resigned.

The Executive Committee shall recommend to the Board of Trustees replacements for any Executive Committee member who is removed or who resigns.

e. Meetings and Notice of Meetings: Meetings of the Executive Committee shall be governed by the rules that apply to meetings of State Bar Committees, beginning with Rule 6.60 of the Rules of the State Bar of California, and, where applicable, the rules that apply to meetings of the Board of Trustees (“Open Meeting Rules”). In the event the Open Meeting Rules are revised, any conflicting provisions contained in subsections e through i of this Section 4 shall be superseded and the Executive Committee shall conduct its meetings in accordance with the then current Open Meeting Rules. Meetings of the Executive Committee may be called by the Chair or by a majority of the members of the Executive Committee. Written notice of such meeting shall be sent to members of the Executive Committee and any other person who requests notice at least five (5) days prior to such meeting.

f. Quorum: A majority of the members of the Executive Committee shall constitute a quorum for the transaction of business.

g. Action at a Meeting. Every act or decision done or made by a majority of the members present at a meeting duly held at which a quorum is present is the act of the Executive Committee. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of members, provided that any action taken is approved by at least a majority of the quorum required for such meeting.

h. Emergency Meetings. No item may be added to an agenda after the five-day notice period and no meeting may be called without notice except in an emergency. An emergency means those circumstances that call for immediate action before the next regular meeting of the board-appointed body. If an emergency can be resolved by unanimous consent without discussion, the board-appointed body may act by fax poll, e-mail, or other electronic means without meeting. A report of action taken in emergencies must be made at the next regular meeting and indicated on its agenda.

i. Participation by Telephone. Meetings of the Executive Committee may be held and members of the Executive Committee may participate in meetings through use of a conference telephone or similar communication equipment, so long as all members participating in such meeting can hear one another and any member who is unable to attend in person has obtained the consent of the Chair to participate by telephone, and members of the public can participate. Members of the Executive Committee participating in a meeting by telephone or similar communication equipment shall be considered to be present at that meeting.

j. Officers: The officers of the Section shall be a Chair, a Chair-Elect, a Secretary, and a Treasurer, each of whom shall be appointed by the Board of Trustees for a one-year term.

The Chair shall preside over all meetings of the Section and the Executive Committee and shall administer the affairs of the Section and the Executive Committee subject to and in accordance with the State Bar Act, the Rules of the State Bar of California, the policies of the Board of Trustees, and these Bylaws.

The Chair-Elect shall perform all of the duties of the Chair in the Chair's absence or inability to act, and when so acting shall have all the powers of the Chair and shall be subject to all the restrictions upon the Chair.

The Secretary shall keep or cause to be kept a full and complete record of the proceedings of the Section and the Executive Committee; shall supervise the giving of such notices as may be proper or necessary; shall keep or cause to be kept the minute books of the Executive Committee; shall annually review these Bylaws; and shall have such other powers and duties as may be prescribed by the Executive Committee or these Bylaws.

The Treasurer shall prepare Section and Executive Committee budgets; present such budgets for discussion at the Executive Committee meetings; monitor expenditures; and submit periodic financial reports to the Executive Committee.

Each year, on a date preceding the Annual Meeting of the State Bar and before the deadline set by the Board of Trustees, the Executive Committee shall nominate for the Board of Trustees from among the Executive Committee members who shall have served as a member of the Committee for at least one year at the time of assuming any such office, those members who the Executive Committee recommends to serve as Section officers in the immediately following year. The Chair shall announce the nomination period thirty (30) days prior to consideration by

the Executive Committee of officer candidates. At the time of the announcement, information on the duties of the officers and criteria for appointment shall be distributed to all members of the Executive Committee.

Nominations for the Executive Committee election of candidates to be recommended to the Board of Trustees for the offices of Chair and Chair-Elect, including self-nomination, may be made in writing up to seven (7) days prior to the meeting at which the Executive Committee votes to recommend such candidates to the Board of Trustees. The names of all candidates for consideration for the offices of Chair and Chair-Elect will be distributed prior to, or at the commencement of, the meeting at which the Executive Committee votes to recommend such officer candidates to the Board of Trustees.

Only Executive Committee members present at the meeting may vote to recommend such officer candidates to the Board of Trustees (voting by proxy is not allowed). A majority vote of the quorum at that meeting is required to recommend such officer candidates. If there are more than two nominees and a majority vote is not reached on any given ballot, the person receiving the least votes will be eliminated after each round until such a majority vote is achieved. The candidates for Chair and Chair-Elect who are approved by such a majority vote will be recommended for appointment to those positions by the Board of Trustees.

From among the other members of the Executive Committee who shall have served as a member of the Committee for at least one year and have at least one year remaining on their three-year term at the time of assuming any such office, the Chair shall recommend to the Board of Trustees candidates for appointment to the offices of Secretary and Treasurer. If so appointed by the Board of Trustees, the Secretary and Treasurer may be reappointed for another one-year term only if they have one year remaining on their three-year term at the close of the Annual Meeting following their reappointment.

The newly appointed officers shall assume the duties of their respective offices at the close of the Annual Meeting of the State Bar following their appointment, and shall continue in office until their respective successors are appointed and assume office. In the event of a vacancy in an office, the Executive Committee may recommend to the Board of Trustees a successor to fill the unexpired term, and may appoint, on an interim basis, until action is taken by the Board of Trustees, one of its members to discharge the authority and responsibility of the officer for which such vacancy has occurred.

k. Subcommittees: The Chair may appoint subcommittees of the Executive Committee and prescribe their duties. Subcommittees may meet in person, by telephone, or by other electronic means. The Chair may appoint Executive Committee members to serve as chairs of those subcommittees.

l. Advisors: The Chair may designate persons to serve as advisors to the Executive Committee. Advisors shall perform such duties as shall be determined by the Chair or by action of the Executive Committee. Advisors are not required to be members of either the State Bar or the Section. Advisors shall be appointed for a term of one year, which may be renewed. Immediate past Chairs will normally be appointed as advisors for at least one year.

5. Committees.

a. Standing Committees: The Executive Committee shall have the power to create standing committees from time to time and to disband them. Members of such standing committees shall serve at the pleasure of the Executive Committee.

b. Officers: Each standing committee shall have a Chair, a Chair-Elect, and such other officers as may be required, all of whom shall be appointed by, and serve at the pleasure of, and under the direction of, the Executive Committee. Such standing committee officers shall have such powers and duties as the Executive Committee may from time to time determine.

The officers of a standing committee shall have a term of one year, commencing with the close of the Annual Meeting of the State Bar. The Chair and other officers of each standing committees may be reappointed each year. Any vacancies that occur in the positions of officers of a standing committee as the result of any resignation or removal from office shall be filled by appointment made by the Executive Committee Chair for the remainder of the one-year term.

c. Ad Hoc Committees: The Chair shall have the power, without the need for Executive Committee approval, to appoint such ad hoc committees as are necessary for the purpose of furthering the objectives of the Section.

d. Members of the Committees: Members of the standing and ad hoc committees shall be selected from members of the Section, including associate members. Members of the standing and ad hoc committees shall have a term of one year, commencing with the close of the Annual Meeting of the State Bar. Members of the committees may be reappointed for one or more additional years. The Executive Committee may, on

recommendation of any standing or ad hoc committee, or on its own initiative, remove and replace any committee member for failing to attend committee meetings on a regular basis; for failing to participate actively in the work of the committee; or for any other good cause.

6. Section Meetings.

a. Meetings and Notices: There shall be a Section meeting at the time and place of the Annual Meeting of the State Bar or at an alternative time and place as determined by the Executive Committee. The Section may hold such other meetings as may be called by the Executive Committee upon notice given to the members of the Section at least twenty (20) days prior to the meeting. Notice of meetings shall be given by mail, fax, email, or other electronic means, or in an official publication of the State Bar.

b. Quorum: The members of the Section present at any meeting for which notice has been given pursuant to section 6.a., above, shall constitute a quorum for the transaction of business.

c. Rules of Order: All meetings of the Section shall be conducted in accordance with prevailing best practices of corporate governance, informed by procedures set forth in *Robert's Rules of Order, New Revised* or such successor edition thereof as is generally accepted for such purpose.

7. Amendments to Bylaws. These Bylaws may be amended by the Executive Committee by a vote of two-thirds (2/3) of its members at a meeting duly called for the purpose of considering such amendment, provided that no voting by proxy is allowed and no amendment shall take effect until approved by the Board of Trustees. The Bylaws and any amendments thereto shall be filed with the office of the Secretary of the State Bar at the San Francisco office.