

Article 19

BYLAWS OF THE TAXATION SECTION[Delete begins][Delete ends]

[Delete begins] '1. **Name**[Delete ends]

1. [Insert begins]Name. [Insert ends] This organization shall be known as the "Taxation Section of the State Bar of California[Delete begins],[Delete ends]" [Insert begins]([Insert ends]hereinafter[Delete begins] referred to as[Delete ends][Insert begins],[Insert ends] the [Insert begins]"[Insert ends]Section[Insert begins]"[Insert ends].

[Delete begins](Source: Board of Governors' Resolution, December 1974.)[Delete ends]

[Delete begins] '2. **Purposes and Duties**[Delete ends]

2. [Insert begins]Purposes and Duties. [Insert ends] The purposes of the [Delete begins]Taxation [Delete ends]Section shall be (a) to further the knowledge of the members of the Section in the law of federal, state and local taxation[Delete begins],[Delete ends][Insert begins];[Insert ends] (b) to assist, when called upon by the Board of [Delete begins]Governors[Delete ends][Insert begins]Trustees[Insert ends] of the State Bar of California[Insert begins] (the "Board of Trustees")[Insert ends], 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[Delete begins],[Delete ends][Insert begins];[Insert ends] (c[Insert begins]) to assist, where approved by the Board of Trustees, in the formulation of legislation; (d[Insert ends]) to act upon all matters germane to its purposes as so described or referred to it by the Board of [Delete begins]Governors,[Delete ends][Insert begins]Trustees;[Insert ends] and ([Delete begins]d[Delete ends][Insert begins]e[Insert ends]) to make recommendations to the Board of [Delete begins]Governors[Delete ends][Insert begins]Trustees[Insert ends].

[Delete begins](Source: Board of Governors' Resolution, December 1974.)[Delete ends]

3. [Delete begins] '3. [Delete ends]Membership[Delete begins][Delete ends].[Delete begins][Delete ends]

a. [Insert begins]Regular Members.[Insert ends] 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. [Insert begins]([Insert ends]Within the meaning of [Insert begins]these Bylaws[Insert ends], the time intervening between successive Annual Meetings [Insert begins]of the State Bar[Insert ends] is deemed to be one (1) year.[Insert begins])([Insert ends] 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. [Delete begins]Other persons may, in the discretion of the executive committee of the section, be enrolled in the section as members, provided that members of the State Bar and judges of courts of record constitute at least three-fourths (3/4[Delete ends]) of the membership of the section [Delete begins]and [Delete ends]each committee thereof. [Delete begins]Such other persons shall [Delete ends]pay the same membership fee as [Delete begins]members of the State Bar or judges of courts of record, with the exception of law student members who shall pay [Delete ends]a reduced fee, as [Delete begins]determined [Delete ends]by the executive committee[Delete begins]. [Delete ends]Such fees may be prescribed by the Board of [Delete begins]Governors[Delete ends][Insert begins]Trustees[Insert ends] 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. Within the meaning of [Delete begins]this article[Delete ends], the time intervening between successive annual meetings is deemed to be one (1) year.

b. [Insert begins]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%[Insert ends]) of the membership of the Section[Insert begins]; and (ii) associate members may not constitute more than twenty-five percent (25%) of the membership of[Insert ends] each committee thereof. [Insert begins]While associate members shall generally[Insert ends] pay the same membership fee as [Insert begins]regular members, the Board of Trustees may prescribe[Insert ends] a reduced fee, as [Insert begins]recommended[Insert ends] by the Executive Committee[Insert begins], for governmental employees and law students.[Insert ends]

[Delete begins](Source: Board of Governors' Resolutions, December 1974, March 1978.)[Delete ends]

4. [Delete begins]'4. [Delete ends]Executive Committee[Delete begins][Delete ends].[Delete begins][Delete ends]

a. [Delete begins]a. [Delete ends]Duties: The [Delete begins]Taxation [Delete ends]Section shall be governed by an executive committee[Insert begins] (the "Executive Committee") [Insert ends]. The Executive Committee shall assist the Board of [Delete begins]Governors[Delete ends][Insert begins]Trustees[Insert ends] in matters relating to the [Delete begins]Taxation [Delete ends]Section and all other matters referred to the Executive Committee by the Board of [Delete begins]Governors[Delete ends][Insert begins]Trustees[Insert ends]. 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 [Delete begins]Governors[Delete ends][Insert begins]Trustees[Insert ends], the Rules [Delete begins]and Regulations[Delete ends] of the State Bar [Insert begins]of California[Insert ends] and the State Bar Act.

b. [Delete begins]b. [Delete ends]Members: The Executive Committee shall consist of [Delete begins]a minimum of [Delete ends]fifteen (15) [Insert begins]"regular"[Insert ends] members[Delete begins] and[Delete ends][Insert begins],[Insert ends] a Chair and [Insert begins]a[Insert ends] Chair[Insert begins]-[Insert ends]Elect [Delete begins]appointed by the Board of Governors, making[Delete ends][Insert begins]([Insert ends]a total of 17 members[Delete begins].[Delete ends][Insert begins]) appointed by[Insert ends] the Board of [Delete begins]Governors may in its discretion appoint to[Delete ends][Insert begins]Trustees. In addition to the membership requirements promulgated by the Board of Trustees, a member on[Insert ends] the Executive Committee [Delete begins]persons[Delete ends][Insert begins]must have a minimum of five (5) years of experience working in a tax related profession prior to being[Insert ends] nominated [Delete begins]by the Taxation Section[Delete ends][Insert begins]for appointment[Insert ends]. 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[Insert begins],[Insert ends] and the executive committee shall transmit such [Delete begins]nominations [Delete ends]together with those nominations recommended by [Delete begins]the [Delete ends]nominating committee [Delete begins]to the Board of Governors[Delete ends][Insert begins],[Insert ends] on or before July 1 of each year[Delete begins]. [Delete ends][Insert begins],[Insert ends] the Executive Committee shall transmit such [Insert begins]petitions to the Board of Trustees[Insert ends] together with those nominations recommended by [Insert begins]Executive Committee as[Insert ends] nominating committee[Insert begins]. Five (5) members of the Executive Committee shall be appointed each year.[Insert ends]

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

c. [Delete begins]c. [Delete ends]Term of Office: [Delete begins]Five (5) [Delete ends]Members of the Executive Committee shall be appointed [Delete begins]each year [Delete ends]for terms of three (3) years each, except that a [Delete begins]member's term of office shall be extended[Delete ends][Insert begins]member may serve as Chair-Elect in a fourth year, and as Chair in a fifth year, and any such extensions shall be[Insert ends] for one (1)[Delete begins] additional[Delete ends][Insert begins]-[Insert ends]year [Delete begins]provided said member is serving as chairperson of the executive committee during the additional year of office[Delete ends][Insert begins]terms[Insert ends]. Any vacancy in membership occurring prior to the normal expiration of the term shall be filled by the Board of [Delete begins]Governors[Delete ends][Insert begins]Trustees[Insert ends] for the unexpired term.

The term of office of each member of the Executive Committee shall commence [Delete begins]on[Delete ends][Insert begins]at[Insert ends] the [Delete begins]last day[Delete ends][Insert begins]close[Insert ends] of the Annual Meeting of the State Bar[Insert begins] following their appointment[Insert ends].

d. [Insert begins]Removal:[Insert ends]

[Delete begins]The board shall remove and replace any member who shall fail to attend three (3) out of six (6) consecutive meetings of the executive committee unless the executive committee shall vote to retain said individual as a member of the executive committee.[Delete ends]

i. [Insert begins]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.[Insert ends]

ii. [Insert begins]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.[Insert ends]

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

e. [Delete begins]d. [Delete ends]Meetings and [Delete begins]Action Without A Meeting:[Delete ends][Insert begins]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.[Insert ends] Meetings of the Executive Committee may be called by the [Delete begins]chairperson[Delete ends][Insert begins]Chair[Insert ends] or by a majority of the members of the Executive Committee. Written notice of such meeting shall be [Delete begins]mailed[Delete ends][Insert begins]sent[Insert ends] to members of the Executive Committee [Insert begins]and any other person who requests notice[Insert ends] at least five (5) days prior to such meeting[Delete begins] or shall be given by telephone or telegraph at least two (2) days prior to such meeting. At meetings[Delete ends][Insert begins].[Insert ends]

f. [Insert begins]Quorum: A majority of the members[Insert ends] of the Executive Committee [Delete begins]the majority of its members [Delete ends]shall constitute a quorum for the transaction of [Delete begins]any [Delete ends]business[Delete begins] of the committee[Delete ends].

g. [Insert begins]Action at a Meeting. Every act or decision done or made by[Insert ends] a majority of the members [Insert begins]present at a meeting duly held at which a quorum is present is the act[Insert ends] of the Executive Committee[Insert begins]. 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.[Insert ends]

h. [Insert begins]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.[Insert ends]

i. [Insert begins]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.[Insert ends]

j. [Insert begins]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.[Insert ends]

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

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

[Insert begins] 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.[Insert ends]

[Insert begins] 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.[Insert ends]

~~[Delete begins]The executive committee may act without a meeting by a poll of its members. In such event, [Delete ends]a majority of the members [Delete begins]must agree on any action taken. A poll of the members [Delete ends]of the executive committee [Delete begins]may be conducted by the chairperson by telephone, telegraph or mail.[Delete ends]~~

[Insert begins] 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[Insert ends] members of the Executive Committee[Insert begins].[Insert ends]

[Insert begins] 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.[Insert ends]

~~[Delete begins]Notwithstanding the provisions of this section, amendments of these bylaws shall be governed solely by the provisions of section 7, below.[Delete ends]~~

[Insert begins] 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.[Insert ends]

[Insert begins] From among the other members of the Executive Committee who shall have served [Insert ends] as a member of the Committee [Insert begins] 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. [Insert ends]

[Delete begins] j. **Officers:** The Board of Governors shall appoint the chairperson. [Delete ends] The executive committee shall recommend to the Board of [Delete begins] Governors a chairperson and vice-chairperson from among the committee members who shall at the time of assuming such office have served at least one year [Delete ends] as a member of the committee [Delete begins]. [Delete ends]

The newly appointed [Delete begins] chairperson [Delete ends] [Insert begins] officers [Insert ends] shall assume the duties of [Insert begins] their respective offices at [Insert ends] the [Delete begins] office of chairperson on the last day [Delete ends] [Insert begins] close [Insert ends] of the Annual Meeting of the State Bar following [Delete begins] the chairperson's [Delete ends] [Insert begins] their [Insert ends] appointment, and shall continue in office until [Delete begins] a successor is [Delete ends] [Insert begins] their respective successors are [Insert ends] appointed and [Delete begins] assumes [Delete ends] [Insert begins] assume [Insert ends] office. In the event of a vacancy in [Delete begins] the [Delete ends] [Insert begins] an [Insert ends] office, the Executive Committee may recommend to the Board of [Delete begins] Governors [Delete ends] [Insert begins] Trustees [Insert ends] a successor to fill the unexpired term [Insert begins], 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 [Insert ends].

k. [Insert begins] 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. [Insert ends]

[Delete begins] The chairperson [Delete ends] shall preside over all meetings of the section and the executive committee and shall administer the affairs of the section and committee subject to and in accordance with the State Bar Act, the *Rules* [Delete begins] and *Regulations* [Delete ends] of the State Bar, the policies of the Board of [Delete begins] Governors [Delete ends], and these bylaws.

l. [Insert begins] 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.[Insert ends]

[Delete begins]All third year [Delete ends]members of the executive committee [Delete begins]not serving as chairperson shall be appointed to serve as vice-chairpersons of the executive committee. In the chairperson's [Delete ends]absence or inability to act[Delete begins], the executive committee shall designate a vice-chairperson to perform all the duties of the chairperson[Delete ends], and when so acting shall have all the powers of the [Delete begins]chairperson and [Delete ends]be subject to all the restrictions upon the [Delete begins]chairperson.[Delete ends]

[Delete begins](Source: Board of Governors' Resolutions, December 1974, October 1982, April 1994; *Rules and Regulations of the State Bar*, art. XIII, ' 4E.)[Delete ends]

5. [Delete begins]' 5. [Delete ends]Committees[Delete begins][Delete ends].[Delete begins][Delete ends]

a. [Delete begins]a. [Delete ends]Standing Committees: [Delete begins]There shall be the following five (5) standing committees: Income Taxes; Death and Gift Taxes; Property, Sales and other State and Local Taxes; Education; and Public Interest. [Delete ends]The Executive Committee shall have the power to create [Delete begins]other [Delete ends]standing committees from time to time and [Insert begins]to disband them. Members of[Insert ends] such [Delete begins]other [Delete ends]standing committees shall serve at the pleasure of the Executive Committee.

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

[Insert begins] 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.[Insert ends]

c. [Delete begins]c. [Delete ends]Ad Hoc Committees: The [Delete begins]chairperson of the executive committee[Delete ends][Insert begins]Chair[Insert ends] 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[Insert begins], 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.[Insert ends]

[Delete begins]d. [Delete ends]Members of the Committees: [Delete begins]The [Delete ends]members of the standing and ad hoc committees shall be selected from members of the section[Delete begins].[Delete ends]

[Delete begins](Source: Board of Governors' Resolution, December 1974.)[Delete ends]

6. [Delete begins]' 6. [Delete ends]Section Meetings[Delete begins][Delete ends].[Delete begins][Delete ends]

a. [Delete begins]a. [Delete ends]Meetings and Notices: There shall be a Section meeting at the time and place of the Annual Meeting of the State Bar[Insert begins] or at an alternative time and place as determined by the Executive Committee[Insert ends]. The Section may [Delete begins]also [Delete ends]hold [Insert begins]such[Insert ends] 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[Insert begins], fax, email, or other electronic means,[Insert ends] or in an official publication of the State Bar.

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

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

~~[Delete begins]~~(Source: Board of Governors' Resolution, December 1974.)~~[Delete ends]~~

~~[Delete begins]~~' **7. Amendments to Bylaws**~~[Delete ends]~~

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

~~[Delete begins]~~(Source: Board of Governors' Resolution, December 1974)~~[Delete ends]~~