

**BY-LAWS**  
**TAX SECTION**  
**NORTH CAROLINA BAR ASSOCIATION**

**ARTICLE I**

**Name and Purpose**

**Section 1. Name.** This Section shall be known as the Tax Section of the North Carolina Bar Association.

**Section 2. Purpose.** The purpose of the Section shall be to further the purposes of the North Carolina Bar Association as stated in Article 1.2 of its By-Laws and to bring together members of the North Carolina Bar Association with a special interest in matters of Federal, state and local taxation and all legislative, judicial and administrative aspects of taxation.

**ARTICLE II**

**Membership**

**Section 1. Eligibility.** Any member in good standing of the North Carolina Bar Association shall be eligible for membership in the Section.

**Section 2. Admission of Membership.** Admission to membership shall be by application and by payment of the Section dues.

**Section 3. Quorum for Meeting of Membership.** Those members present at meetings duly called as provided for in the By-Laws shall constitute a quorum.

**ARTICLE III**

**Officers**

**Section 1. Chair and Vice Chair.** The Chair and Vice Chair of the Section shall be appointed by the President of the North Carolina Bar Association. The Council may submit recommendation(s) for each office in writing by no later than March 1 of each year to the President. The Chair shall perform the duties and have the responsibilities of the Chief Executive Officer to the Section. The Chair shall preside at meetings of the Council and at meetings of the Section. The Chair shall have such other and further duties as the Section, from time to time, may provide. The Vice Chair shall assume the duties of the Chair in the absence of the Chair and shall have such other and further duties as the Chair of the Section, from time to time, may provide.

**Section 2. Secretary.** The Council may elect a Secretary who shall, in consultation with the Director of Section Activities of the North Carolina Bar Association, maintain the rolls and records of the Section and shall have the further responsibility of preparing and maintaining such other records and reports of the Section as may become necessary. The Secretary shall have such other duties as the Chair or the Section, from time to time, may provide.

**Section 3. Treasurer.** The Council may elect a Treasurer who shall, in consultation with the Director of Section Activities of the North Carolina Bar Association, maintain the financial records of the Section and shall provide such reports and records of the Section as may become necessary. The Treasurer shall have such other duties as the Chair or the Section, from time to time, may provide. The offices of Secretary and Treasurer may be held by the same person.

**Section 4. Term.** Officers of the Section shall serve a one-year term which shall coincide with the terms of office of the officers of the North Carolina Bar Association. No Section officer shall serve more than two consecutive terms in the same office except upon application to and approval by the Board of Governors of the North Carolina Bar Association.

**Section 5. Eligibility for Officer Positions.** Only members in good standing with the

Tax Section shall be eligible for consideration as an Officer under Article III or as a Council member under Article IV, and such members shall remain in good standing with the Tax Section during their tenure as an Officer or Council member hereunder.

## ARTICLE IV

### **Council**

Section 1. Composition. The Section shall have a Council composed of the officers of the Section and 18 members elected by the membership of the Section.

Section 1.a. Young Lawyers. At least one voting member on the Council shall be 36 years of age or younger at the time of election.

Section 2. Nomination. The Chair of the Section shall appoint a nominating committee of five members of the Section who shall prepare a report of the nominating committee to be presented at the annual meeting of the Section. The report of the nominating committee shall contain nominations for the 18 members of the Council. The initial report of the nominating committee shall include nominations for 6 members of the Council who shall serve 3 year terms, 6 members of the Council who shall serve 2 year terms and 6 members of the Council who shall serve 1 year terms.

Section 2.a. Vacancy. The nominating committee shall nominate and the Council shall elect a person to fill any vacancy that may occur on the Council. Additional nominations may be made from the floor in accordance with the election procedures to be specified by the Section.

Section 3. Powers. The Council shall be the governing body of the Section subject to the control of the Board of Governors of the North Carolina Bar Association.

Section 4. Regular Meetings. The Council shall hold an annual meeting and other meetings as needed.

Section 5. Quorum. A majority of the members of the Council shall constitute a quorum for the purpose of transacting business.

Section 6. Special Meetings. Special meetings of the Council shall be held at any time at the call of the Section Chair, any 3 members of the Council or of the President of the Board of Governors of the North Carolina Bar Association.

Section 7. Notice of Meetings. All meetings of the Council, except the annual organizational meeting, shall be upon not less than 5 days notice by mail.

Section 8. Attendance at Meetings. If any member of the Council shall fail to attend three or more meetings of the Council within any year of such member's term without good cause (each twelve month period beginning July 1 and ending on the following June 30 shall constitute a "year" for this purpose), such member shall be automatically removed from the Council. When a member is removed from the Council by operation of this Section, the Secretary shall so notify the member. Any vacancy resulting from the operation of this Section shall be filled by the Chair.

Section 9. Executive Committee. There shall be a standing committee denominated the Executive Committee. It shall be chaired by the Chair of the Section and shall have as its other members the immediate past Chair of the Section, the Vice-Chair of the Section, the Secretary, the Treasurer and two other members elected by the Council. It shall have the power to act in the place and stead of the Council in the intervals between meetings of the Council. Five of the seven members shall constitute a quorum, and all action shall be by a majority vote of those present at a meeting in person or by telephone or the unanimous consent of all members if action is taken without a meeting. The Chair of the Section may call a meeting of the Executive Committee upon reasonable notice to all committee members. Any action of the Executive

Committee shall be reported at the next meeting of the Council.

Section 10. Eligibility for Council Positions. Only members in good standing with the Tax Section shall be eligible for consideration as an Officer under Article III or as a Council member under Article IV, and such members shall remain in good standing with the Tax Section during their tenure as an Officer or Council member hereunder.

## **ARTICLE V**

### **Committees**

Section 1. Standing Committees. The Council may designate such standing committees as it may deem appropriate.

Section 2. Special Committees. The Chair or the Council may appoint special committees as either may deem appropriate.

Section 3. Jurisdiction. The Council shall establish the jurisdiction of the Section committees and shall resolve any disputes among its committees. The Board of Governors of the North Carolina Bar Association shall govern any disputes concerning the jurisdiction of the Section committees in relation to the jurisdiction of the various Sections, Standing and Special Committees of the North Carolina Bar Association.

## **ARTICLE VI**

### **Miscellaneous Provisions**

Section 1. Annual and Special Meetings of the Section. The Section shall have at least one meeting annually for the entire membership of the Section. The Section may have such other meetings of the entire Section as the Council or Chair may deem necessary. The annual meeting of the Section shall be during the annual meeting of the North Carolina Bar Association

or at such other time and place as designated by the Section Council. The nominating committee of the Section shall make its report and the Section shall hold elections for the members of the Council at its annual meeting. Notice of special meeting which may be called by the Council shall be upon not less than 10 days written notice to the members of the Section.

**Section 2. Amendments.** Any amendments or additions to these By-Laws shall be upon the recommendation of the Council and approval of the majority of the members who are present and voting at the annual meeting of members of the Section. Upon such approval by the Section, such amendments or changes shall be presented to the Board of Governors of the North Carolina Bar Association for approval. No changes or amendments shall be effective until approved by the Board of Governors of the North Carolina Bar Association.

**Section 3. Publications.** The Section may produce and distribute a newsletter or other publications in furtherance of its objectives. Any such publication shall be produced in consultation with the President and Executive Director of the North Carolina Bar Association.

**Section 4. Continuing Legal Education.** In order that the North Carolina Bar Association may continue to coordinate Continuing Legal Education programs so as to provide the greatest possible benefit to all members of the North Carolina Bar Association, all Continuing Legal Education programs, except such publications as the Section may be authorized to publish, shall be conducted in consultation with the Continuing Legal Education Committee of the North Carolina Bar Association Foundation.

**Section 5. Budget.** The Section shall, upon request, submit its budget to the Board of Governors of the North Carolina Bar Association for its review and approval.

**Section 6. Reports.** The Section will submit an annual report to the Board of Governors and the President of the North Carolina Bar Association. The Section shall submit

such other reports as may be requested by the Board of Governors or the President of the North Carolina Bar Association.

Section 7. Expenditure of Funds. Except as otherwise provided herein or in the By-Laws of the North Carolina Bar Association, the Section may expend the funds it collects through the payment of dues in the manner that it sees fit. However, the Section is not empowered to spend funds in excess of those actually on hand, nor may it obligate the North Carolina Bar Association in any financial matter.

Section 8. Authentication. These By-Laws were originally approved by the Board of Governors of the North Carolina Bar Association on October 5, 1979, and amended by approval of the Board of Governors of the North Carolina Bar Association on April 11, 1987, on June 21, 1990, June 17, 1999, October 12, 2001, June 24, 2005, and January 19, 2006.