

SECTION ON TAX LAW  
PENNSYLVANIA BAR ASSOCIATION

ARTICLE I.

NAME AND JURISDICTION

Section 1. The name of this Section shall be the Section on Tax Law.

Section 2. The purpose of this Section shall be to promote the objects of the Pennsylvania Bar Association within the field of taxation, not assigned by the Pennsylvania Bar Association to any other Section or to a Committee.

ARTICLE II.

MEMBERSHIP

Section 1. Any member of the Pennsylvania Bar Association, upon request to the Executive Secretary of the Association and., upon payment of the dues for the current year, shall be enrolled as a member of this Section. Members so enrolled whose dues are paid shall constitute the membership of this Section.

Section 2. Each member of the Section shall pay to the Pennsylvania Bar Association annual Section dues not to exceed \$20.00 per year. The exact amount of the dues shall be determined by the Council, and until some different amount is decided upon by the Council, shall be at the rate of \$15.00 per year. After the initial payment of a member's dues, subsequent dues shall be payable in advance on January 1 of each year. Any member of this Section whose annual dues shall be more than three months past due shall thereupon cease to be a member of this Section.

ARTICLE III.

OFFICERS AND COUNCIL

Section 1. The officers of this Section shall be a Chair, a Vice Chair, a Secretary, and a Section Delegate to the House of Delegates of the Association.

Section 2. There shall be a Council, which shall consist of the Chair, Vice Chair, Secretary, and the Section Delegate, and not more than 12 other members to be elected by the Section as hereinafter provided.

Section 3. The Chair, Vice Chair, Secretary, and members of Council shall be nominated and elected: in the manner hereinafter provided, at the annual meetings of this section, to hold office for a term beginning at the close of the annual meeting at which they shall have been and ending at the close of the second succeeding annual meeting of the Section. For this purpose the officers and one half of the total number of the non-officer council members shall be elected at the annual meetings held in even-numbered years, and the remaining one half of the Council members shall be elected at the annual meetings held in odd numbered years.

Section 4. The office of Section Delegate shall be held by the last retiring Chair of the Section.

## NOMINATION AND ELECTION OF OFFICE

Section 1. Nominations. The Chair shall appoint a Nominating Committee of three members of the Section. The Committee shall consist of an officer or member of Council and two Section members who are not officers or members of the Council. The Committee shall make and report nominations to the Section for the offices of Chair, Vice Chair, Secretary and members of Council, to succeed those whose terms will expire at the close of the then annual meeting. Other nominations for the same offices may be made from the floor of the Section meeting at which the Committee reports.

Section 2. Elections. All elections shall be by written ballot whenever requested by any member.

## ARTICLE V.

### DUTIES OF OFFICERS

Section 1. Chair. The Chair shall preside at all meetings of the Section, and of Council. He/She shall be responsible for section financial matters and may at his/her discretion appoint a treasurer to so assist. He/she shall perform such other duties and acts as usually pertain to his/her office.

Section 2. Vice Chair. Upon the death, resignation or during the disability of the Chair, or upon his/her refusal to act, the Vice Chair shall perform the duties of the Chair. In the event that the Vice Chair for any reason fails to perform his/her functions, the secretary shall act in his/her place. The Vice-Chair of the Section shall serve ex officio as chair of the Publications Committee and shall supervise the preparation of the newsletter issued by the Section. The Publications Committee shall also include the editor and reporters of the newsletter and such other persons appointed by the Chair of the Section, to act as an editorial Board for the newsletter.

Section 3. Secretary. The Secretary shall be the custodian of all books, papers, documents and other property of the Section, except money. He/she shall keep a true record of the proceedings of all meetings of the Section and of Council. He/she, in conjunction with the Chair, shall attend generally to the business of the Section.

Section 4. Section Delegate. The Section Delegate shall be the representative of the Section at all meetings of the House of Delegates of the Association.

## ARTICLE VI.

### DUTIES AND POWERS OF COUNCIL

Section 1. The Council shall have general supervision and control of the affairs of the Section, subject to the provisions of the Constitution and By-Laws of the Pennsylvania Bar Association and the By-Laws of this Section.

Section 2. The Council, during the interim between annual meetings of the Section, may fill vacancies in its own membership or in the office of Secretary, or in the event of vacancies in the office of Chair and Vice Chair, name a Chair. Members of the Council, and officers so selected to fill vacancies shall serve until the close of the next annual meeting of the Section.

Section 3. A majority of the Council shall constitute a quorum and all binding action shall be by a majority vote of the whole Council. Members of the Council when personally present at a meeting of the Council shall vote in person, but when absent, may communicate their vote in writing by telegraph or telephone upon any proposition. Any proposition upon which Council may be authorized to act may be submitted in writing to each of the members of Council and the members

may vote on such proposition by communicating their vote in writing. The votes of a majority of the members of Council so recorded shall constitute the binding action of the Council.

#### ARTICLE VII.

##### MEETINGS

Section 1. The annual meeting of the Section shall be held during the annual meeting of the Pennsylvania Bar Association, in the same city or place as such annual meeting of the Pennsylvania Bar Association, with such program and order of business as may be arranged by the Council.

Section 2. Special meetings of the Section may be called by the Chair or by a majority of the Council, at such time and place as the Chair or Council may determine.

Section 3. The members of the Section present at any meeting shall constitute a quorum for the transaction of business.

Section 4. All binding action of the Section shall be by a majority vote of the members present.

#### ARTICLE VIII.

##### MISCELLANEOUS PROVISIONS

Section 1. The Fiscal Year of the Section shall be the same as that of the Pennsylvania Bar Association.

Section 2. All bills incurred and expenditures authorized shall be approved by the Chair and forwarded to the Executive Secretary of the Pennsylvania Bar Association for payment.

Section 3. No salary or compensation shall be paid to any officer or member of the Council.

Section 4. Any action by this Section must be approved by . the Pennsylvania Bar Association before the same becomes effective as the action of the Pennsylvania Bar Association. Any resolution adopted or action taken by this Section may on request of the Section be reported by the Chair of the Section, or his/her nominee, to any meeting of the Pennsylvania Bar Association for the Association's action thereon.

#### ARTICLE IX

##### AMENDMENTS

These By-Laws may be amended at any annual meeting of the Section by a majority vote of the members of the Section present and voting, provided such proposed amendment shall first have been approved by a majority of the Council and provided, further, that no amendment so adopted shall become effective until approved by the Pennsylvania Bar Association.