AMENDED AND RESTATED BYLAWS of the TAXATION SECTION Washington State Bar Association

As approved by the WSBA Board of Governors on May 29, 2009.

ARTICLE I. NAME

This organization shall be known as the "Section of Taxation of the Washington State Bar Association" (and is hereinafter referred to as "this Section").

ARTICLE II. PURPOSES

The purposes of this Section shall be to further the knowledge of the members of this Section and the Bar in areas of the law involving federal, state and local taxation, and to form an available working unit to assist in the activities of the Washington State Bar Association (hereinafter referred to as the "W.S.B.A.") and otherwise to further the interests of the W.S.B.A. and of the legal profession as a whole.

ARTICLE III. MEMBERSHIP

Section 1. Voting Members

Any active member in good standing of the Bar of the State of Washington may be enrolled as a voting member of this Section upon request and payment of annual Section dues in the amount and for the purpose approved by the Council and Board of Governors of the Washington State Bar Association pursuant to Article VI, Section 5 of these Bylaws.

Section 2. Nonvoting Members

Any law student as defined in the Washington State Bar Association Bylaws may be enrolled as a nonvoting member of this Section upon request and payment of annual dues in the amount set by the Board of Governors of the Washington State Bar Association. Nonvoting members shall have the same rights and privileges as voting members except nonvoting members may not vote on any Section business matters or serve as an officer.

ARTICLE IV. OFFICERS

The officers of this Section shall be as follows:

President, President—Elect, Secretary and Treasurer.

ARTICLE V. DUTIES OF OFFICERS

Section 1. President

The President, as chief executive officer, shall preside at all meetings of the Council and have such other executive powers and perform such other duties as are not inconsistent with these Bylaws or with the Bylaws of the W.S.B.A. and the Washington State Bar Act.

Section 2. President-Elect

The President—Elect shall perform all the duties of the President during the latter's absence or inability to act, and when so acting shall have all the powers of, and be subject to all the restrictions upon the President. The President—Elect shall have such other powers and perform such other duties not inconsistent with these Bylaws as from time to time may be prescribed by the President or by the Council.

Section 3. Secretary

The Secretary shall be responsible for the taking of minutes at each meeting of this Section and the Council, and the transcription and the distribution of such minutes to the members of this Section.

Section 4. Treasurer

The Treasurer shall be responsible for maintaining accurate financial records of this Section, for collecting the dues of this Section and for making the necessary disbursements thereof, subject to such procedures as shall be prescribed by the Council or by the Board of Governors of the W.S.B.A.

Section 5. Term

The term of office of each of the officers shall commence at the close of the Section's annual meeting. No officer shall succeed herself or himself.

ARTICLE VI. COUNCIL

Section 1. Membership

There shall be a Council composed of all of the officers of this Section, the immediate past President of this Section if he or she shall be a member of this Section and the chair of each of the standing committees of this section. The President of this Section shall be entitled to invite other members of the W.S.B.A. to serve on the Council. Such invitees shall be limited to a maximum of three.

Section 2. Term

The term of office of each member of the Council shall be for one year and until such member's successor is elected or appointed.

Section 3. Duties

The Council shall supervise and direct the affairs and determine the policies of this Section, subject to and in accordance with these Bylaws, the Bylaws of the W.S.B.A. and the Washington State Bar Act.

Section 4. Meetings

The Council may act at a meeting duly called or by a poll of each member of the Council. A majority of the Council shall constitute a quorum to transact business. Meetings shall be called by the President or may be called by a majority of the members of the Council, and written notice of such meetings shall be given to members of the Council not less than two days prior to such meeting. A poll of the members of the Council shall be conducted by the President by telephone, by e-mail, or by mail.

Section 5. Dues

The Council shall have the right to assess annual Section membership dues upon each member of this Section.

ARTICLE VII. COMMITTEES

Section 1. Standing Committees

The President shall have the power to designate the standing committees of this Section. Each standing committee shall have not less than three members. The chair of each standing committee to serve for the ensuing year shall be selected by the President-Elect in office just prior to the annual meeting, upon the approval of a majority of the Council. In addition, the President shall

have the power, without the need for Council approval, to appoint such interim committees as are necessary for the purposes of furthering the objectives of this Section.

Section 2. Members

The members of the standing committees shall be any member of this Section who elects to participate in a standing committee.

Section 3. Term

The chair of each committee shall serve a maximum of three years unless an extension is specifically approved by a majority of the Council.

ARTICLE VIII. MEETINGS OF MEMBERS

Section 1. Meetings

This Section shall hold the annual meeting of its members at a time and place to be determined by the Council between February 1 and May 31 each year. Special meetings of the members may be called by the President, President-Elect or by a majority of the members of the Council.

Section 2. Notices

Notice of the time and place of all meetings shall be given to all members of this Section at least five days prior thereto.

Section 3. Quorum

Ten members shall constitute a quorum for the transaction of business at any meeting of this Section.

Section 4

Rules of Order. All meetings of this Section shall be conducted in accordance with Robert's "Rules of Order, Newly Revised."

ARTICLE IX. AMENDMENTS TO BYLAWS

These Bylaws may be amended at any meeting of the members of this Section called for that purpose by a two-thirds vote of the members present, subject, nevertheless, to the further approval of any such amendment by the Board of Governors of the W.S.B.A.

ARTICLE X. ELECTIONS

Section 1. Time

This Section shall hold a regular annual election of officers, except for the office of President, which shall automatically be filled by the President-Elect. The date of the regular annual election shall be at the annual meeting of this Section as provided in Article VIII, Section 1.

Section 2. Nominating Committee

There shall be a Nominating Committee of the immediate past President, current President and President-Elect. The Nominating Committee shall nominate one or more members of this Section for each of the offices of President—Elect, Secretary and Treasurer. The written report of the Nominating Committee stating the names of the persons so nominated shall be forwarded to the President of this Section at least 15 days prior to the regular annual election, and the members of this Section shall be notified of such nominations in the notice of annual meeting as provided in Article VIII, Section 2.

Approved by the membership of the Taxation Section at the 2008 annual meeting held on May 1, 2008. Approved by the WSBA Board of Governors on May 29, 2009.