TAXATION SECTION

Bylaws

As last amended and approved by the Washington State Bar Association Board of Governors on July 27, 2017.

ARTICLE I. NAME

This Section will be named the “Taxation Section of the Washington State Bar Association” (Section).

ARTICLE II. PURPOSES

The purposes of this Section will 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 (WSBA) and otherwise to further the interests of the WSBA and of the legal profession as a whole.

ARTICLE III. MEMBERSHIP

Section 1. Voting Members

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

Section 2. Non-voting Members (Subscribers)

Any law student as defined in the Washington State Bar Association Bylaws may be enrolled as a Subscriber 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. Subscribers have the same rights and privileges as voting members except Subscribers may not vote on any Section business matters or serve as executive committee members.

Section 3. Members by Executive Committee Majority Vote

From time to time individuals who do not otherwise qualify as Voting or Subscriber members may
request to join the Section. The Executive Committee may approve such individuals to join in a Voting or Subscriber capacity by majority vote. Such approved individuals may then become members upon contacting the WSBA and paying the required dues.

ARTICLE IV. OFFICERS

This Section will have the following officers:

Chair, Chair-elect, Secretary, and Treasurer.

ARTICLE V. DUTIES OF OFFICERS

Section 1. Chair
The Chair of the Section presides at all meetings of the Section and Section executive committee, and will have such other executive powers and perform such other duties as are consistent with the Bar and Section bylaws.

Section 2. Chair-elect
The Chair-elect will perform all the duties of the Chair during the Chair’s absence or inability to act.

Section 3. Secretary
The Secretary will take minutes at each meeting of the Section and Section executive committee and will provide approved minutes to the Bar for publication and record retention.

Section 4. Treasurer
The Treasurer will prepare the Section’s annual budget, review the Section’s monthly financial statements for accuracy, and work with the WSBA to ensure that this Section complies with WSBA fiscal policies and procedures.

Section 5. Term
The term of office of each of the officers shall commence on October 1. No officer shall succeed herself or himself.

ARTICLE VI. EXECUTIVE COMMITTEE

Section 1. Membership
There will be an executive committee composed of the officers of this Section, the immediate past Chair of this Section if he or she is a voting member of this Section, the chair of each standing committee, and up to three (3) other members of this Section the Chair elected as At-Large members. All members of the Executive Committee members must be voting members of this Section.

Section 2. Term
The term of office of each member of the executive committee will begin on October 1 and be for one (1) year.
Section 3. Duties
The executive committee will supervise and direct the affairs of this Section and determine the policies of this Section in accordance with these bylaws, the Bylaws of the WSBA and the Washington State Bar Act. All executive committee members may vote on matters before the executive committee.

Section 4. Meetings
A majority of the executive committee constitutes a quorum to transact business. Meetings may be called by the Chair or by a majority of the members of the executive committee. Written notice of such meetings must be given to members of the executive committee and the Section, and published on the WSBA’s website not less than two days prior to such meeting. Meetings may be conducted by the Chair in person, by telephone, or by videoconference, and the executive committee members may vote by email in accordance with the WSBA’s Bylaws.

Section 5. Dues
Annual dues will be determined by the executive committee and approved by the Board of Governors.

ARTICLE VII. STANDING COMMITTEES

Section 1. Standing Committees
The executive committee has the power to designate the standing committees of this Section. The Nominating Committee created by Article X is not a standing committee. The chair of each standing committee will be nominated and elected according to Article X. In addition, the executive committee has the power to appoint such interim committees as are necessary for the purposes of furthering the objectives of this Section.

Section 2. Members
Any member of this Section who elects to participate in a standing committee will be a member of that standing committee.

Section 3. Term
The term of office of each member of the executive committee will begin on October 1 and be for one (1) year.

ARTICLE VIII. MEETINGS OF MEMBERS

Section 1. Meetings
This Section will hold the annual meeting of its members at a time and place to be determined by the executive committee between February 1 and May 31 each year. Special meetings of the members may be called by the Chair, by the Chair-elect, or by a majority of the members of the executive committee.

Section 2. Notices
Notice of the time and place of all meetings will be given to all members of this Section and published on the WSBA’s website.
Section 3. Quorum
Ten members constitutes a quorum for the transaction of business at any meeting of this Section’s members.

Section 4. Rules of Order
All meetings of this Section will 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 majority vote of the members present, or at an executive committee meeting by a majority vote of the voting executive committee members once a quorum is established. Amendments will become effective when approved by the WSBA Board of Governors.

ARTICLE X. ELECTIONS

Section 1. Time
Nominations and elections for open executive committee positions will be held between March and May each year. Voting for the annual election will be done electronically.

a. Open Executive Committee Positions
   Each year the Voting Members will elect a Treasurer, standing committee chairs, and up to three at-large members.

b. Automatically Filled Officer Positions
   1. Chair. The Chair-elect will automatically accede to the office of the Chair. In the event the office of the Chair-elect is vacant, the Secretary will accede to the office of the Chair.
   2. Chair-elect. The Secretary will automatically accede to the office of the Chair-elect. In the event the office of the Secretary is vacant, the Treasurer will accede to the Chair-elect.
   3. Secretary. The Treasurer will automatically accede to the office of the Secretary. In the event the office of the Treasurer is vacant, the voting members of this Section will elect a Secretary.

Section 2. Nominating Committee
There will be a nominating committee comprised of the Immediate Past Chair, current Chair, and Chair-elect. The nominating committee will compile a list of nominees. Persons nominated to the office of Treasurer must have served as a committee chair for no less than two and one-half (2 ½) years. The executive committee will approve a list of nominees for each open position. The executive committee will also have an alternative process to allow for nominations to occur outside of the nominating committee process.

Section 3. Voting
The WSBA will administer the elections by electronic means and certify the results, unless the Section
develops its own equivalent electronic election process. In the event of a tie, the winner will be determined by coin toss conducted by the Chair.

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 July 27, 2017.