

BYLAWS OF THE TAX SECTION
OF THE STATE BAR OF TEXAS

(Revised January 10, 2020)

ARTICLE I

Name and Purpose

Section 1.1 **Name.** This Section shall be known as the Tax Section of the State Bar of Texas.

Section 1.2 **Purpose.** The purpose of the Section shall be to promote the objectives of the State Bar of Texas within the field of taxation, provide leadership in the practice of tax law, create a better understanding and cooperation between attorneys engaged in the practice of tax law, improve the education of attorneys and related professionals in the laws of taxation, promote the economic and professional interests of the members of the Section and serve the public good.

ARTICLE II

Membership

Section 2.1 **Dues.** Any member of the State Bar of Texas, upon registering his or her name with the Secretary of the Section and payment for the then current year of dues as set from time to time by the Council, shall be enrolled as a member. For each succeeding year, said dues shall be payable by the member in advance. Any member whose annual dues shall be more than six months delinquent or who ceases to be a member in good standing of the State Bar of Texas shall thereupon cease to be a member of the Section. Persons so enrolled shall constitute the membership of the Section.

Section 2.2 **Newly Licensed Attorney.** A two-year free membership shall be provided to each attorney newly admitted to the State Bar of Texas. The first year allowed for the free membership shall begin the year during which such attorney is admitted to the State Bar of Texas.

Section 2.3 **Selected Free Memberships.** The Council may vote to provide a licensed attorney or a specifically identified group of licensed attorneys admitted to the State Bar of Texas or law students in an accredited Texas law school free membership to the Section for a specified time period as determined by the Council.

ARTICLE III

Officers and Council

Section 3.1 **Officers.** The Officers of the Section shall be a Chair, Chair-Elect, Secretary, and Treasurer.

Section 3.2 Council. There shall be a Council, which shall consist of the Officers of the Section, together with nine elected Council members (the “Elected Council”), Appointed Council members (as hereinafter provided), and ex officio Council members (as hereinafter provided). The nine Elected Council members shall be elected by the Section as hereinafter provided. In addition, appointed Council members (the “Appointed Council”) may be, but are not required to be, appointed by the Officers of the Section to serve as (i) Newsletter Editor or Co-Newsletter Editor(s); (ii) Chair or Co-Chair(s) of the Continuing Legal Education Committee; (iii) Chair or Co-Chair(s) of the Government Submissions Committee; (iv) Chair or Co-Chair(s) of the Pro Bono Committee; (v) Program Director or Co-Program Director for the Leadership Academy; and (vi) Chair or Co-Chair(s) of the Sponsorship Committee. One or more of these Appointed Council members also may be serving as an Elected Council member. In addition, ex-officio Council members (the “ex-officio Council members”) shall include the Chair of the Section for the immediately preceding year and may consist of such additional ex-officio members as may be appointed by the current Chair to serve during the Chair’s term. The additional ex-officio Council members who may be appointed by the Chair shall only consist of attorneys who are (i) professors of tax law at accredited law schools; (ii) employees of the Internal Revenue Service; (iii) employees of the State of Texas Comptroller’s Office; and (iv) employees of Appraisal Districts.

Section 3.3 Terms of Officers. All Officers except the incoming Chair shall be nominated and elected in the manner hereinafter provided, to hold office for a term beginning with the fiscal year of the Section (as determined from time to time) for which they shall have been elected, and ending at the close of such fiscal year or, if later, when their successors shall have been elected and qualify. The Chair-Elect shall, at the end of the Chair-Elect’s term of office, become the incoming Chair for the next succeeding year. The term of office typically shall be the term between the annual meetings of the Section.

Section 3.4 Terms of Elected Council Members. Three members of the Council shall be elected at each annual meeting of the Section, for terms of three years beginning at the close of the annual meeting of the Section at which they were elected and ending upon the earlier of such member’s election as an Officer or the close of the third succeeding annual meeting of the Section. No person shall be eligible for election as a member of the Elected Council if such person is then a member of the Elected Council and has been a member of the Elected Council continuously for a period of two years or more.

Section 3.5 Removal. If any Officer or Elected Council member shall fail to participate (in person or by telephone) in two consecutive meetings of the Council without reason acceptable to the Chair or Council, such member shall be automatically removed from the Council or, if applicable, as an Officer.

Section 3.6 Vacancies. If any Officer or Elected Council member at any time after election shall be removed as provided in Section 3.5 or shall die, resign or cease to be a member of the Section, the office of such member shall automatically be vacated without any action other than to note such fact in the minutes of the Council. During the time between annual elections of the Section, the Council may fill vacancies in its own membership or that of the Officers, other than the office of Chair, which shall be filled by the Chair-Elect. Persons so selected shall serve for the unexpired term of the office vacated.

ARTICLE IV

Nomination and Election of Officers and Council

Section 4.1 Nominations. Within 90 days following each annual meeting of the Section, the Chair shall appoint a nominating committee (the “Nominating Committee”) consisting of the Chair as an ex officio member and not less than three additional members of the Section who are not members of the Council (provided, however, that the Chair of the Section for the immediately preceding year may serve on the Nominating Committee). Notice by electronic mail, U.S. mail, overnight delivery service, posting on the Section’s website, or publication in the first issue of the Texas Tax Lawyer (if published) following the annual meeting of the Section shall identify the members of the Nominating Committee. If the Chair does not appoint such a Nominating Committee and provide such notice, then the Nominating Committee shall consist of the Chair as an ex officio member and the three most recent past Chairs of the Section who are able and willing to serve on the Nominating Committee. Any member of the Section may submit nominations for the offices of Chair-Elect, Secretary, Treasurer and the three Elected Council members for the succeeding year. Nominations may be submitted to any member of the Nominating Committee or to any Officer. The Nominating Committee shall confirm whether any person whose name is submitted as a candidate on or before March 1st of the year following the annual meeting wishes to be considered for election as an Officer or Elected Council member and is a qualified candidate (within the meaning of Section 4.4.2). The Nominating Committee may also require that nominees complete a candidate questionnaire (which shall be in such form as determined from time to time by the Nominating Committee). From the qualified candidates who are nominated and, if required, submit timely completed candidate questionnaires, and any additional qualified candidates deemed appropriate by the members of the Nominating Committee, the Nominating Committee shall make nominations for the offices of Chair-Elect, Secretary and Treasurer and the three Elected Council members to succeed those whose term will expire at the close of the Section’s fiscal year. The Nominating Committee shall prepare a written report of recommended nominations for Officers and the three Elected Council members. The written report shall also identify all other qualified candidates for such positions who were nominated, submitted timely candidate questionnaires if required, and wish to stand for election. The Nominating Committee’s written report shall be delivered to the Council by electronic mail, U.S. mail, or overnight delivery service, or a combination of the above, at least ten days before a regular or special meeting of the Council that precedes by at least 30 days the Section’s annual meeting for the year. The Council, at that meeting, shall elect the Chair-Elect, Secretary, and Treasurer to succeed those whose terms will expire at the close of the Section’s fiscal year. The Nominating Committee’s written report also shall be delivered to the Section members by electronic mail, U.S. mail, overnight delivery service, or posting on the Section’s website (or combination thereof) at least 20 days before the Section’s annual meeting. No other nominations for the office of Officers or the Elected Council members can be made except through this process.

Section 4.2 Appointed Council Members. The Appointed Council members shall be appointed to serve in one of the six capacities identified in Section 3.2 of these Bylaws by the Chair and confirmed by an affirmative vote of the Officers. An Appointed Council member may be appointed from the ranks of the Elected Council members.

Section 4.3 Elections. At the annual meeting of the Section, the members of the Section present in person shall by plurality vote (which may be determined at the discretion of the Chair to be a voice vote, visible vote, or written ballot) elect the members of the Elected Council to succeed those whose terms will expire at the close of that annual meeting.

ARTICLE V

Duties of Officers

Section 5.1 Chair. The Chair shall preside at all meetings of the Section and of the Council and shall formulate and present at the annual meeting of the State Bar of Texas a report of the work of the Section for the immediately preceding year. The Chair shall plan and supervise the agenda of the Section during the current year and shall supervise all activities of the Section. The Chair shall select for approval by the Council all chairs and vice-chairs and any Council liaisons for each committee. The Chair shall perform such other duties and acts as usually pertain to the office. The Chair shall serve as liaison to the staff of the State Bar of Texas. The Chair shall communicate periodically with the Chair Advisory Board, which shall consist of the former chairs of the Section who have accepted the Chair's invitation to be members. Such communication may include requesting the input and advice of the Chair Advisory Board on select issues, keeping the Chair Advisory Board informed of upcoming events and projects, and responding to issues raised by the Chair Advisory Board.

Section 5.2 Chair-Elect. If no task force or other group is appointed for such purpose, the Chair-Elect shall plan the annual meeting of the Section for the conclusion of the Chair-Elect's term of office, including the arrangement of any presentations and speakers to the annual meeting, and shall submit all such plans and arrangements to the Chair for approval. The Chair-Elect also shall supervise the committees of the Section and report to the Council on the activities of each committee. During the disability of the Chair or upon the Chair's absence or inability to act, the Chair-Elect shall perform the duties of the Chair. If the Chair-Elect also is under a disability, is absent or refuses to act, the Council shall designate another person to perform the duties of the Chair. The Chair-Elect shall assist the Chair with the performance of such responsibilities as the Chair may request.

Section 5.3 Secretary. The Secretary shall be custodian of all the books, reports and records of the Section with the exception of the financial records. The Secretary shall keep a correct record of the proceedings of all meetings of the Section and the Council and shall maintain the roster of members of the Section and the committees within the Section. In conjunction with the Chair, as authorized by the Council, the Secretary shall attend generally to the business of the Section.

Section 5.4 Treasurer. The Treasurer shall be custodian of all financial reports of the Section and shall receive all dues and other funds paid to the Section. With the Chair, the Treasurer shall have full authority to appoint depositories of the funds of the Section, to make deposits thereto and to withdraw funds therefrom. The Treasurer shall have the responsibility to provide required financial information to the State Bar of Texas. The authority of the Treasurer to invest funds of the Section shall be limited by the requirements of section 6.02.06 of the Policy Manual of the

Board of Directors of the State Bar of Texas (the “Board Policy Manual”) which requires that Section funds must be invested in accordance with the parameters of Section 10.05 of the Board Policy Manual.

ARTICLE VI

Duties and Powers of the Council

Section 6.1 Authority. The Council shall have the power and authority to take such action as is necessary and proper to carry out the objectives of the Section, subject to the provisions of the Charter and Bylaws of the State Bar of Texas and other applicable provisions of these Bylaws. The Council shall have general supervision and control of the affairs of the Section to assure that the Purpose of the Section as expressed in Section 1.2 of these Bylaws is carried out, subject to the provisions of the Charter and Bylaws of the State Bar of Texas and other applicable provisions of these Bylaws. It shall supervise the expenditure of monies received as dues or from other Section activities such as continuing legal education by the Section and appropriated for the use or benefit of the Section. It shall not, however, authorize commitments to contracts which shall entail the payment of any money during any fiscal year beyond the current fiscal year unless the money shall have been previously appropriated to the Section for that fiscal year by the Board of Directors of the State Bar of Texas.

Section 6.2 Committees. The Council may, or may authorize the Chair to, appoint committees from Section members to perform such duties and exercise such power as the Council may direct, subject to the limitations of other provisions of these Bylaws and the Constitution and Bylaws of the State Bar of Texas. The chairs, vice chairs and any Council liaison of each committee designated by the Chair-Elect shall be approved by the Council. Until otherwise determined by action of the Council or pursuant to action of the Chair authorized by the Council, the standing committees of the Section shall be as follows:

- Annual Meeting;
- Communications;
- Continuing Legal Education;
- Corporate Tax;
- Employee Benefits;
- Energy and Natural Resources;
- Estate and Gift Tax;
- Government Submissions;
- General Tax Issues;
- International Tax;
- Law School Outreach
- Leadership Academy;
- Partnership and Real Estate Tax;
- Pro Bono;
- Property Tax;
- Solo and Small Firm;
- Sponsorship

- State and Local Tax;
- Tax Controversy;
- Tax-Exempt Finance; and
- Tax Exempt Organizations; and
- Tax Law in a Day

Section 6.3 Committee Oversight. The Council shall monitor the committees of the Section through the reports of the Chair-Elect. The Chair-Elect with the Council’s approval shall determine the type and number of publications and governmental submissions that shall be required of each committee and communicate that requirement to the chair and vice chairs of each committee. Publication and Submission requirements among committees may vary in the discretion of the Chair-Elect and the Council. The Chair-Elect along with the Council shall make an annual determination regarding the establishment of new committees and termination of existing committees.

Section 6.4 Quorum; Actions. A quorum of the Council for the conduct of business shall require that a majority of the Council members then serving be present either in person or through telephonic means. Except as otherwise provided herein, binding actions of the Council shall require a majority vote by the members of the Council then serving.

Section 6.5 Voting. All members of the Council, including all ex officio Council members, shall have a vote on matters considered by the Council. Members of the Council not participating in a quorum either in person or by telephonic means, may vote by written ballot to the Secretary and may have their vote counted with the same effect as if cast personally at such meeting.

Section 6.6 Outstanding Texas Tax Lawyer Award. The Council may award the designation to one or more qualified nominees as frequently as once each year. The award may be granted posthumously.

6.6.1 Definitions

- (a) A “qualified nominee” means:
- (i) A member in good standing of the State Bar of Texas; or
 - (ii) An inactive member thereof; or
 - (iii) A former full time professor of tax law who taught in an accredited Texas law school; or
 - (iv) A full time professor of tax law who is currently teaching at an accredited Texas Law School.

In addition, qualified nominees must have (1) devoted at least 75% of his or her law practice to taxation law, and (2) been licensed to practice law in Texas or another jurisdiction for at least ten years.

- (b) “Law practice” means work performed primarily for the purpose of rendering legal advice or providing legal representation including:

 - (i) Private client service;
 - (ii) Service as a judge of any court of record;
 - (iii) Corporate or government service if the work performed was legal in nature and primarily for the purpose of providing legal advice to, or legal representation of, the corporation or government agency or individuals connected therewith; and
 - (iv) The activity of teaching at an accredited law school.

- (c) “Taxation Law” includes, but is not limited to:

 - (i) “Tax Law” as defined by the standards for attorney certification in Tax Law as determined by the Texas Board of Legal Specialization;
 - (ii) Tax controversy;
 - (iii) Employee benefits and executive compensation practice;
 - (iv) Criminal defense or prosecution relating to taxation;
 - (v) Taxation practice in the public and private sectors, including nonprofit sector; and
 - (vi) Teaching taxation law or related subjects at an accredited law school.

6.6.2 Nomination Procedures. Current members of the Section may submit nominations to the Secretary. The Council may select one or more award recipients each year to receive the designation from among the qualified nominees. The number of award recipients, if any, to be selected in a particular year, the method of voting thereof, and the number of votes to be taken (including whether to use “run-off” votes and whether to use cumulative voting) shall be determined by the Council each year; provided, however, that all nominees who are awarded the designation must receive the affirmative vote of at least a majority of all members of the Council then serving. In selecting award recipients, the Council shall consider the following:

- (a) A nominee’s reputation for expertise and professionalism within the community of tax professionals specifically and the broader legal community;

- (b) Authorship of scholarly works relating to taxation law;
- (c) Significant participation in the State Bar of Texas, American Bar Association, local bar association, or other legal organizations;
- (d) Significant contributions to the general welfare of the community;
- (e) Significant pro bono activities;
- (f) Reputation for ethics;
- (g) Mentorship of other tax professionals;
- (h) Experience on the bench relating to taxation law;
- (i) Experience in academia relating to taxation law; and
- (j) Other significant contributions or experience in relation to taxation law.

6.6.3 Award. The Council may authorize the purchase of a suitable plaque, trophy, or similar symbol to acknowledge each award recipient. The Council may designate the time and place of any ceremony for the presentation of the award(s). The Council may reimburse the award recipient's expenses incurred in connection with attending such a ceremony. The Council may authorize the waiver of an award recipient's registration fees associated with minimum continuing legal education programs sponsored by the Section for a period of one year after and including the date of the award ceremony.

ARTICLE VII

Meetings

Section 7.1 Annual Meeting of Section. The annual meeting of the Section shall be held at such time and place as determined by the Chair and approved by the Council. The annual meeting of the Section may be held during the annual meeting of the State Bar of Texas, or at such other time and place as the Chair and the Council shall agree, with such program and order of business as may be determined by the Chair and approved by the Council. Notice of the annual meeting shall be delivered to the Section members by electronic mail, U.S. mail, overnight delivery service, or posting on the Section's website (or combination thereof) at least 20 days prior to the date designated for such annual meeting.

Section 7.2 Special Meetings of Section. Special meetings of the Section may be held at such time and place as determined by the Chair and approved by the Council. Notice of a special meeting shall be delivered to the Section members by electronic mail, U.S. mail, overnight delivery service, or posting on the Section's website (or combination thereof) at least ten days prior to the date designated for such special meeting. The notice of a special meeting should describe the general purpose or purposes for the meeting.

Section 7.3 Voting at Section Meetings. The voting members of the Section present at any meeting of the Section membership shall constitute a quorum for the transaction of business. Except as provided in Section 4.3, all binding action of the Section membership shall be by a majority vote of the Section members present at the meeting.

Section 7.4 Meetings of the Council. Regular meetings of the Council shall be had in the fall, winter and spring at such time and place as determined by the Chair. Notice of regular meetings shall be delivered to the Council members by electronic mail, U.S. mail, overnight delivery service, or posting on the Section's website (or combination thereof) at least ten days prior to the date designated for such regular meeting. Special meetings of the Council may be held at such time and place as determined by the Chair. Notice of a special meeting shall be delivered to the Council members by electronic mail, U.S. mail, or overnight delivery service (or combination thereof) at least three days prior to the date designated for such special meeting if time permits. Otherwise the time notification requirement may be waived by an affirmative vote of the Council.

Section 7.5 Council Voting by Proposition or Electronic Mail. The Chair may submit or cause to be submitted in writing (including by fax or e-mail, to each of the Council members, any proposition upon which the Council may be authorized to act, and the Council may vote thereon, in writing (including by fax or e-mail) over their respective signature (however, in the case of e-mail, no signature is required as long as an e-mail is received from the recognized e-mail address of the member), to the Secretary or Chair, who shall record upon the minutes each proposition so submitted, when, how, at whose request same was submitted, and the vote of each Council member thereon, and keep on file such votes. If the votes of a majority of the Council so recorded shall be in favor of such proposition, such majority vote shall constitute the binding action of the Council.

ARTICLE VIII

Miscellaneous

Section 8.1 Fiscal Year. The fiscal year of the Section shall begin upon the close of the annual meeting of the Section and end at the close of the next succeeding annual meeting.

Section 8.2 Prohibition on Compensation. No salary or compensation shall be paid to any Officer, Council member or member of a committee unless by approval of the Council such person is compensated for work done outside the meetings of the Council on a special study or project.

Section 8.3 Reimbursement of Expenses. Council members and other persons requested to attend a Council meeting or any other meeting on behalf of the Section shall be reimbursed for actual out-of-pocket costs incurred in attending any such meeting subject to the applicable requirements of the State Bar. Members of any committee may be reimbursed for actual out-of-pocket costs incurred in attending any meeting of the committee or any other meeting on behalf of the Section, provided the Chair has approved reimbursement before such meeting and subject to the applicable requirements of the State Bar.

Section 8.4 Amendment. These Bylaws may be amended by the Council at any meeting of the Council or through the procedure set out in Section 7.5 above, subject to approval by the Board of Directors of the State Bar of Texas.

Section 8.5 Notice by Electronic Mail. Any notice, report, or communication required or permitted to be given by e-mail under these Bylaws will be deemed to have been duly and properly given for all purposes if such notice, report, or communication is transmitted to the e-mail address then on file with the State Bar of Texas. Each Section member shall be solely responsible for ensuring that he or she has provided the State Bar of Texas with a correct and current e-mail address.

Section 8.6 Website Copyright Policy. Programs, seminars, and symposia (collectively, "Program" or "Programs") shall be encouraged as a means to facilitate continuing legal education and to promote the purposes of the Section. The Section acknowledges the author's right to copyright his or her work, articles, or other written materials used in or at Section-sponsored Programs. The Section encourages the Program director of all Section-sponsored Programs to obtain from each author permission to reproduce, distribute and display the author's work either by itself or in a collection of works on computer disk or on the Section's website, and use such other means of distribution and display in disseminating the author's work to Section members and the public. Nothing contained in this Section 8.6 shall prohibit or prevent the reproduction, distribution and display of tax-related works from sources other than Section-sponsored Programs provided that permission is first obtained from the authors creating such work.

Section 8.7 State of Texas. No action, policy determination, or recommendation of the Section or any committee thereof shall be deemed to be, or be referred to as, the action of the State Bar of Texas prior to submission of the same to, and approval by, the Board of Directors of the State Bar of Texas, the General Assembly of the State Bar of Texas in annual convention, or duly authorized referendum of the State Bar of Texas. Any resolution adopted or action taken by the Section may be reported by the Chair to the annual meeting of the State Bar of Texas for action thereon upon request for such action by the Council or a majority of the members of the Section present at any meeting of the Section.

Section 8.8 Confidentiality of Section Member Information. All information concerning any Section member that is deemed confidential by state or federal law, including Tex. Govt. Code Ch. 552 and Tex. Occ. Code Ch. 59, including email addresses, may be used only for official section business and may not be disclosed to the public or any third party. The Section will take reasonable and necessary precautions to protect the confidentiality of all such information.

ARTICLE IX

Financial Provisions

Section 9.1. Depositories and Investments. Section funds must be invested consistent with the State Bar's Investment Policy as set forth in the State Bar Board of Directors Policy Manual, as the same may be amended from time to time. Section funds must be deposited into either a branch of the State Bar banking depository or an alternative banking depository meeting the requirements of the of the State Bar's Investment Policy.

Section 9.2. Financial Books, Records and Reports. The Section must maintain accurate financial books and records and have appropriate controls on the maintenance and disbursement of the Section's funds, all in a fashion that permits the inclusion of the Section's financial information in the State Bar's financial statements and audit. The Section must provide to the State Bar such financial information as may be required for compliance with the requirements for the independent financial and/or internal audits of the State Bar as required by applicable law, rules and regulations, and pursuant to the State Bar's procedures for reporting section financial reporting, as such procedures may be amended from time to time. The Section will submit to the Executive Director of the State Bar by July 15th of each year a budget for the then current fiscal year.

Section 9.3. Sales Tax. To the extent required by law, the Section will collect sales tax on goods or services that it sells, and will remit monthly to the State Bar all sales tax collected during the immediately preceding month, along with a report listing the price, quantity and description of the goods or services so sold in such detail as the State Bar Accounting Department reasonably may require to ensure compliance with applicable law, rules and regulations.

Section 9.4. State Bar Assistance. The Section may request the State Bar Accounting Department to manage Section funds, including depositing dues, managing operating expenses, issuing checks and preparing financial reports and budgets.

BYLAWS OF THE TAX SECTION
OF THE STATE BAR OF TEXAS

(Revised January 10, 2020)

Deleted: April 5, 2019

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Section 3.4 Terms of Elected Council Members. Three members of the Council shall be elected at each annual meeting of the Section, for terms of three years beginning at the close of the annual meeting of the Section at which they were elected and ending upon the earlier of such member’s election as an Officer or the close of the third succeeding annual meeting of the Section. No person shall be eligible for election as a member of the Elected Council if such person is then a member of the Elected Council and has been a member of the Elected Council continuously for a period of two years or more.

Section 3.5 Removal. If any Officer or Elected Council member shall fail to participate (in person or by telephone) in two consecutive meetings of the Council without reason acceptable to the Chair or Council, such member shall be automatically removed from the Council or, if applicable, as an Officer.

Section 3.6 Vacancies. If any Officer or Elected Council member at any time after election shall be removed as provided in Section 3.5 or shall die, resign or cease to be a member of the Section, the office of such member shall automatically be vacated without any action other than to note such fact in the minutes of the Council. During the time between annual elections of the Section, the Council may fill vacancies in its own membership or that of the Officers, other than the office of Chair, which shall be filled by the Chair-Elect. Persons so selected shall serve for the unexpired term of the office vacated.

ARTICLE IV

Nomination and Election of Officers and Council

Section 4.1 Nominations. Within 90 days following each annual meeting of the Section, the Chair shall appoint a nominating committee (the “Nominating Committee”) consisting of the Chair as an ex officio member and not less than three additional members of the Section who are not members of the Council (provided, however, that the Chair of the Section for the immediately preceding year may serve on the Nominating Committee). Notice by electronic mail, U.S. mail, overnight delivery service, posting on the Section’s website, or publication in the first issue of the Texas Tax Lawyer (if published) following the annual meeting of the Section shall identify the members of the Nominating Committee. If the Chair does not appoint such a Nominating Committee and provide such notice, then the Nominating Committee shall consist of the Chair as an ex officio member and the three most recent past Chairs of the Section who are able and willing to serve on the Nominating Committee. Any member of the Section may submit nominations for the offices of Chair-Elect, Secretary, Treasurer and the three Elected Council members for the succeeding year. Nominations may be submitted to any member of the Nominating Committee or to any Officer. The Nominating Committee shall confirm whether any person whose name is submitted as a candidate on or before March 1st of the year following the annual meeting wishes to be considered for election as an Officer or Elected Council member and is a qualified candidate (within the meaning of Section 4.4.2). The Nominating Committee may also require that nominees complete a candidate questionnaire (which shall be in such form as determined from time to time by the Nominating Committee). From the qualified candidates who are nominated and, if required, submit timely completed candidate questionnaires, and any additional qualified candidates deemed appropriate by the members of the Nominating Committee, the Nominating Committee shall make nominations for the offices of Chair-Elect, Secretary and Treasurer and the three Elected Council members to succeed those whose term will expire at the close of the Section’s fiscal year. The Nominating Committee shall prepare a written report of recommended nominations for Officers and the three Elected Council members. The written report shall also identify all other qualified candidates for such positions who were nominated, submitted timely candidate questionnaires if required, and wish to stand for election. The Nominating Committee’s written report shall be delivered to the Council by electronic mail, U.S. mail, or overnight delivery service, or a combination of the above, at least ten days before a regular or special meeting of the Council that precedes by at least 30 days the Section’s annual meeting for the year. The Council, at that meeting, shall elect the Chair-Elect, Secretary, and Treasurer to succeed those whose terms will expire at the close of the Section’s fiscal year. The Nominating Committee’s written report also shall be delivered to the Section members by electronic mail, U.S. mail, overnight delivery service, or posting on the Section’s website (or combination thereof) at least 20 days before the Section’s annual meeting. No other nominations for the office of Officers or the Elected Council members can be made except through this process.

Section 4.2 Appointed Council Members. The Appointed Council members shall be appointed to serve in one of the six capacities identified in Section 3.2 of these Bylaws by the Chair and confirmed by an affirmative vote of the Officers. An Appointed Council member may be appointed from the ranks of the Elected Council members.

Section 4.3 Elections. At the annual meeting of the Section, the members of the Section present in person shall by plurality vote (which may be determined at the discretion of the Chair to be a voice vote, visible vote, or written ballot) elect the members of the Elected Council to succeed those whose terms will expire at the close of that annual meeting.

ARTICLE V

Duties of Officers

Section 5.1 Chair. The Chair shall preside at all meetings of the Section and of the Council and shall formulate and present at the annual meeting of the State Bar of Texas a report of the work of the Section for the immediately preceding year. The Chair shall plan and supervise the agenda of the Section during the current year and shall supervise all activities of the Section. The Chair shall select for approval by the Council all chairs and vice-chairs and any Council liaisons for each committee. The Chair shall perform such other duties and acts as usually pertain to the office. The Chair shall serve as liaison to the staff of the State Bar of Texas. The Chair shall communicate periodically with the Chair Advisory Board, which shall consist of the former chairs of the Section who have accepted the Chair's invitation to be members. Such communication may include requesting the input and advice of the Chair Advisory Board on select issues, keeping the Chair Advisory Board informed of upcoming events and projects, and responding to issues raised by the Chair Advisory Board.

Section 5.2 Chair-Elect. If no task force or other group is appointed for such purpose, the Chair-Elect shall plan the annual meeting of the Section for the conclusion of the Chair-Elect's term of office, including the arrangement of any presentations and speakers to the annual meeting, and shall submit all such plans and arrangements to the Chair for approval. The Chair-Elect also shall supervise the committees of the Section and report to the Council on the activities of each committee. During the disability of the Chair or upon the Chair's absence or inability to act, the Chair-Elect shall perform the duties of the Chair. If the Chair-Elect also is under a disability, is absent or refuses to act, the Council shall designate another person to perform the duties of the Chair. The Chair-Elect shall assist the Chair with the performance of such responsibilities as the Chair may request.

Section 5.3 Secretary. The Secretary shall be custodian of all the books, reports and records of the Section with the exception of the financial records. The Secretary shall keep a correct record of the proceedings of all meetings of the Section and the Council and shall maintain the roster of members of the Section and the committees within the Section. In conjunction with the Chair, as authorized by the Council, the Secretary shall attend generally to the business of the Section.

Section 5.4 Treasurer. The Treasurer shall be custodian of all financial reports of the Section and shall receive all dues and other funds paid to the Section. With the Chair, the Treasurer shall have full authority to appoint depositories of the funds of the Section, to make deposits thereto and to withdraw funds therefrom. The Treasurer shall have the responsibility to provide required financial information to the State Bar of Texas. The authority of the Treasurer to invest funds of the Section shall be limited by the requirements of section 6.02.06 of the Policy Manual of the

Board of Directors of the State Bar of Texas (the “Board Policy Manual”) which requires that Section funds must be invested in accordance with the parameters of Section 10.05 of the Board Policy Manual.

ARTICLE VI

Duties and Powers of the Council

Section 6.1 Authority. The Council shall have the power and authority to take such action as is necessary and proper to carry out the objectives of the Section, subject to the provisions of the Charter and Bylaws of the State Bar of Texas and other applicable provisions of these Bylaws. The Council shall have general supervision and control of the affairs of the Section to assure that the Purpose of the Section as expressed in Section 1.2 of these Bylaws is carried out, subject to the provisions of the Charter and Bylaws of the State Bar of Texas and other applicable provisions of these Bylaws. It shall supervise the expenditure of monies received as dues or from other Section activities such as continuing legal education by the Section and appropriated for the use or benefit of the Section. It shall not, however, authorize commitments to contracts which shall entail the payment of any money during any fiscal year beyond the current fiscal year unless the money shall have been previously appropriated to the Section for that fiscal year by the Board of Directors of the State Bar of Texas.

Section 6.2 Committees. The Council may, or may authorize the Chair to, appoint committees from Section members to perform such duties and exercise such power as the Council may direct, subject to the limitations of other provisions of these Bylaws and the Constitution and Bylaws of the State Bar of Texas. The chairs, vice chairs and any Council liaison of each committee designated by the Chair-Elect shall be approved by the Council. Until otherwise determined by action of the Council or pursuant to action of the Chair authorized by the Council, the standing committees of the Section shall be as follows:

- Annual Meeting;
- Communications;
- Continuing Legal Education;
- Corporate Tax;
- Employee Benefits;
- Energy and Natural Resources;
- Estate and Gift Tax;
- Government Submissions;
- General Tax Issues;
- International Tax;
- Law School Outreach
- Leadership Academy;
- Partnership and Real Estate Tax;
- Pro Bono;
- Property Tax;
- Solo and Small Firm;
- Sponsorship

- State and Local Tax;
- Tax Controversy;
- Tax-Exempt Finance; and
- Tax Exempt Organizations; and
- Tax Law in a Day

Section 6.3 Committee Oversight. The Council shall monitor the committees of the Section through the reports of the Chair-Elect. The Chair-Elect with the Council’s approval shall determine the type and number of publications and governmental submissions that shall be required of each committee and communicate that requirement to the chair and vice chairs of each committee. Publication and Submission requirements among committees may vary in the discretion of the Chair-Elect and the Council. The Chair-Elect along with the Council shall make an annual determination regarding the establishment of new committees and termination of existing committees.

Section 6.4 Quorum; Actions. A quorum of the Council for the conduct of business shall require that a majority of the Council members then serving be present either in person or through telephonic means. Except as otherwise provided herein, binding actions of the Council shall require a majority vote by the members of the Council then serving.

Section 6.5 Voting. All members of the Council, including all ex officio Council members, shall have a vote on matters considered by the Council. Members of the Council not participating in a quorum either in person or by telephonic means, may vote by written ballot to the Secretary and may have their vote counted with the same effect as if cast personally at such meeting.

Section 6.6 Outstanding Texas Tax Lawyer Award. The Council may award the designation to one or more qualified nominees as frequently as once each year. The award may be granted posthumously.

6.6.1 Definitions

- (a) A “qualified nominee” means:
- (i) A member in good standing of the State Bar of Texas; or
 - (ii) An inactive member thereof; or
 - (iii) A former full time professor of tax law who taught in an accredited Texas law school; or
 - (iv) A full time professor of tax law who is currently teaching at an accredited Texas Law School.

In addition, qualified nominees must have (1) devoted at least 75% of his or her law practice to taxation law, and (2) been licensed to practice law in Texas or another jurisdiction for at least ten years.

- (b) “Law practice” means work performed primarily for the purpose of rendering legal advice or providing legal representation including:
 - (i) Private client service;
 - (ii) Service as a judge of any court of record;
 - (iii) Corporate or government service if the work performed was legal in nature and primarily for the purpose of providing legal advice to, or legal representation of, the corporation or government agency or individuals connected therewith; and
 - (iv) The activity of teaching at an accredited law school.

- (c) “Taxation Law” includes, but is not limited to:
 - (i) “Tax Law” as defined by the standards for attorney certification in Tax Law as determined by the Texas Board of Legal Specialization;
 - (ii) Tax controversy;
 - (iii) Employee benefits and executive compensation practice;
 - (iv) Criminal defense or prosecution relating to taxation;
 - (v) Taxation practice in the public and private sectors, including nonprofit sector; and
 - (vi) Teaching taxation law or related subjects at an accredited law school.

6.6.2 Nomination Procedures. Current members of the Section may submit nominations to the Secretary. The Council may select one or more award recipients each year to receive the designation from among the qualified nominees. The number of award recipients, if any, to be selected in a particular year, the method of voting thereof, and the number of votes to be taken (including whether to use “run-off” votes and whether to use cumulative voting) shall be determined by the Council each year; provided, however, that all nominees who are awarded the designation must receive the affirmative vote of at least a majority of all members of the Council then serving. In selecting award recipients, the Council shall consider the following:

- (a) A nominee’s reputation for expertise and professionalism within the community of tax professionals specifically and the broader legal community;

- (b) Authorship of scholarly works relating to taxation law;
- (c) Significant participation in the State Bar of Texas, American Bar Association, local bar association, or other legal organizations;
- (d) Significant contributions to the general welfare of the community;
- (e) Significant pro bono activities;
- (f) Reputation for ethics;
- (g) Mentorship of other tax professionals;
- (h) Experience on the bench relating to taxation law;
- (i) Experience in academia relating to taxation law; and
- (j) Other significant contributions or experience in relation to taxation law.

6.6.3 Award. The Council may authorize the purchase of a suitable plaque, trophy, or similar symbol to acknowledge each award recipient. The Council may designate the time and place of any ceremony for the presentation of the award(s). The Council may reimburse the award recipient's expenses incurred in connection with attending such a ceremony. The Council may authorize the waiver of an award recipient's registration fees associated with minimum continuing legal education programs sponsored by the Section for a period of one year after and including the date of the award ceremony.

ARTICLE VII

Meetings

Section 7.1 Annual Meeting of Section. The annual meeting of the Section shall be held at such time and place as determined by the Chair and approved by the Council. The annual meeting of the Section may be held during the annual meeting of the State Bar of Texas, or at such other time and place as the Chair and the Council shall agree, with such program and order of business as may be determined by the Chair and approved by the Council. Notice of the annual meeting shall be delivered to the Section members by electronic mail, U.S. mail, overnight delivery service, or posting on the Section's website (or combination thereof) at least 20 days prior to the date designated for such annual meeting.

Section 7.2 Special Meetings of Section. Special meetings of the Section may be held at such time and place as determined by the Chair and approved by the Council. Notice of a special meeting shall be delivered to the Section members by electronic mail, U.S. mail, overnight delivery service, or posting on the Section's website (or combination thereof) at least ten days prior to the date designated for such special meeting. The notice of a special meeting should describe the general purpose or purposes for the meeting.

Section 7.3 Voting at Section Meetings. The voting members of the Section present at any meeting of the Section membership shall constitute a quorum for the transaction of business. Except as provided in Section 4.3, all binding action of the Section membership shall be by a majority vote of the Section members present at the meeting.

Section 7.4 Meetings of the Council. Regular meetings of the Council shall be had in the fall, winter and spring at such time and place as determined by the Chair. Notice of regular meetings shall be delivered to the Council members by electronic mail, U.S. mail, overnight delivery service, or posting on the Section's website (or combination thereof) at least ten days prior to the date designated for such regular meeting. Special meetings of the Council may be held at such time and place as determined by the Chair. Notice of a special meeting shall be delivered to the Council members by electronic mail, U.S. mail, or overnight delivery service (or combination thereof) at least three days prior to the date designated for such special meeting if time permits. Otherwise the time notification requirement may be waived by an affirmative vote of the Council.

Section 7.5 Council Voting by Proposition or Electronic Mail. The Chair may submit or cause to be submitted in writing (including by fax or e-mail, to each of the Council members, any proposition upon which the Council may be authorized to act, and the Council may vote thereon, in writing (including by fax or e-mail) over their respective signature (however, in the case of e-mail, no signature is required as long as an e-mail is received from the recognized e-mail address of the member), to the Secretary or Chair, who shall record upon the minutes each proposition so submitted, when, how, at whose request same was submitted, and the vote of each Council member thereon, and keep on file such votes. If the votes of a majority of the Council so recorded shall be in favor of such proposition, such majority vote shall constitute the binding action of the Council.

ARTICLE VIII

Miscellaneous

Section 8.1 Fiscal Year. The fiscal year of the Section shall begin upon the close of the annual meeting of the Section and end at the close of the next succeeding annual meeting.

Section 8.2 Prohibition on Compensation. No salary or compensation shall be paid to any Officer, Council member or member of a committee unless by approval of the Council such person is compensated for work done outside the meetings of the Council on a special study or project.

Section 8.3 Reimbursement of Expenses. Council members and other persons requested to attend a Council meeting or any other meeting on behalf of the Section shall be reimbursed for actual out-of-pocket costs incurred in attending any such meeting subject to the applicable requirements of the State Bar. Members of any committee may be reimbursed for actual out-of-pocket costs incurred in attending any meeting of the committee or any other meeting on behalf of the Section, provided the Chair has approved reimbursement before such meeting and subject to the applicable requirements of the State Bar.

Section 8.4 Amendment. These Bylaws may be amended by the Council at any meeting of the Council or through the procedure set out in Section 7.5 above, subject to approval by the Board of Directors of the State Bar of Texas.

Section 8.5 Notice by Electronic Mail. Any notice, report, or communication required or permitted to be given by e-mail under these Bylaws will be deemed to have been duly and properly given for all purposes if such notice, report, or communication is transmitted to the e-mail address then on file with the State Bar of Texas. Each Section member shall be solely responsible for ensuring that he or she has provided the State Bar of Texas with a correct and current e-mail address.

Section 8.6 Website Copyright Policy. Programs, seminars, and symposia (collectively, "Program" or "Programs") shall be encouraged as a means to facilitate continuing legal education and to promote the purposes of the Section. The Section acknowledges the author's right to copyright his or her work, articles, or other written materials used in or at Section-sponsored Programs. The Section encourages the Program director of all Section-sponsored Programs to obtain from each author permission to reproduce, distribute and display the author's work either by itself or in a collection of works on computer disk or on the Section's website, and use such other means of distribution and display in disseminating the author's work to Section members and the public. Nothing contained in this Section 8.6 shall prohibit or prevent the reproduction, distribution and display of tax-related works from sources other than Section-sponsored Programs provided that permission is first obtained from the authors creating such work.

Section 8.7 State of Texas. No action, policy determination, or recommendation of the Section or any committee thereof shall be deemed to be, or be referred to as, the action of the State Bar of Texas prior to submission of the same to, and approval by, the Board of Directors of the State Bar of Texas, the General Assembly of the State Bar of Texas in annual convention, or duly authorized referendum of the State Bar of Texas. Any resolution adopted or action taken by the Section may be reported by the Chair to the annual meeting of the State Bar of Texas for action thereon upon request for such action by the Council or a majority of the members of the Section present at any meeting of the Section.

Section 8.8 Confidentiality of Section Member Information. All information concerning any Section member that is deemed confidential by state or federal law, including Tex. Govt. Code Ch. 552 and Tex. Occ. Code Ch. 59, including email addresses, may be used only for official section business and may not be disclosed to the public or any third party. The Section will take reasonable and necessary precautions to protect the confidentiality of all such information.

ARTICLE IX

Financial Provisions

Section 9.1. Depositories and Investments. Section funds must be invested consistent with the State Bar's Investment Policy as set forth in the State Bar Board of Directors Policy Manual, as the same may be amended from time to time. Section funds must be deposited into either a branch of the State Bar banking depository or an alternative banking depository meeting the requirements of the of the State Bar's Investment Policy.

Section 9.2. Financial Books, Records and Reports. The Section must maintain accurate financial books and records and have appropriate controls on the maintenance and disbursement of the Section's funds, all in a fashion that permits the inclusion of the Section's financial information in the State Bar's financial statements and audit. The Section must provide to the State Bar such financial information as may be required for compliance with the requirements for the independent financial and/or internal audits of the State Bar as required by applicable law, rules and regulations, and pursuant to the State Bar's procedures for reporting section financial reporting, as such procedures may be amended from time to time. The Section will submit to the Executive Director of the State Bar by July 15th of each year a budget for the then current fiscal year.

Section 9.3. Sales Tax. To the extent required by law, the Section will collect sales tax on goods or services that it sells, and will remit monthly to the State Bar all sales tax collected during the immediately preceding month, along with a report listing the price, quantity and description of the goods or services so sold in such detail as the State Bar Accounting Department reasonably may require to ensure compliance with applicable law, rules and regulations.

Section 9.4. State Bar Assistance. The Section may request the State Bar Accounting Department to manage Section funds, including depositing dues, managing operating expenses, issuing checks and preparing financial reports and budgets.