

BYLAWS FOR
SECTION OF TAXATION OF THE
DELAWARE STATE BAR ASSOCIATION

ARTICLE I: IDENTIFICATION

1.1 NAME. This Section shall be known as "The Section of Taxation."

1.2 PURPOSE. The general purpose of the Section of Taxation shall be the promotion of the objects of the Delaware State Bar Association (the "Association") within the field of federal, state and local taxation. The Section of Taxation shall endeavor to improve the public service rendered by its members in legal matters concerning governmental bodies, to promote the professional development and interests of its members and to provide a common meeting ground for all attorneys who represent clients having business with the government and their counterparts in government.

1.3 LIMITATIONS. These bylaws have been adopted subject to the Bylaws of the Association.

ARTICLE II: MEMBERSHIP

2.1 ENROLLMENT. Any member in good standing of the Association shall, upon request to the Secretary of the Association, be enrolled as a member of the Section of Taxation by the payment of annual Section of Taxation dues.

2.2 THE MEMBERSHIP. Members so enrolled and whose dues are paid pursuant to the provisions of this Article shall constitute the membership of the Section of Taxation.

2.3 DUES. Dues for membership in the Section of Taxation shall be in an amount set by the Executive Committee of the Association (the "Executive Committee"), payable upon enrollment and thereafter annually in advance each year, at the beginning of the Association's fiscal year succeeding such enrollment.

ARTICLE III: COMMITTEES

3.1 COMMITTEES. The Section of Taxation may establish such committees, as it deems necessary and desirable to promote effectively its activities.

3.2 CHAIRPERSONS AND MEMBERSHIP. The chairperson of the Section of Taxation shall appoint the chairpersons and members of each committee of the Section of Taxation.

ARTICLE IV: MEETINGS OF THE MEMBERSHIP

- 4.1 ANNUAL MEETING. The Section of Taxation shall hold an annual meeting and such other meetings of its members at such time and place as the governing body of the Section of Taxation shall determine.
- 4.2 QUORUM. The members of the Section of Taxation present at any meeting shall constitute a quorum for the transaction of business provided there are at least seven members present.
- 4.3 CONTROLLING VOTE. The action of the Section of Taxation shall be by majority vote of a quorum of members present.
- 4.4 VOTING ELIGIBILITY. Any member of the Section of Taxation whose good standing can be certified by the records of the Association shall be eligible to vote.
- 4.5 AGENDA. Among the matters of business to be transacted at the annual meeting of the membership shall be the election of its officers and such other matters as shall be decided by the chairperson of the Section of Taxation.

ARTICLE V: OFFICERS

- 5.1 OFFICERS. The officers of the Section of Taxation shall be the chairperson, the vice-chairperson, and the secretary.
- 5.2 NOMINATIONS, ELECTIONS AND CONFIRMATION. The officers of the sections shall be elected by the members of the Section of Taxation from among those members nominated by any member of the Section of Taxation at an annual or special meeting of the Section of Taxation called for that purpose.
- 5.3 CHAIRPERSON. The chairperson, or in the absence of the chairperson the vice-chairperson, shall preside at all meetings of the Section of Taxation.
- 5.4 VICE-CHAIRPERSON. The vice-chairperson shall aid the chairperson in the performance of his/her responsibilities in the manner and to the extent the chairperson may request. The vice- chairperson shall not necessarily succeed to the chairmanship, but such office shall be filled in accordance with the process set forth in Section 5.2 hereof.
- 5.5 SECRETARY. The secretary shall perform the normal functions of a secretary. The secretary shall not necessarily succeed to the vice-chairmanship, but such office shall be filled in accordance with the process set forth in Section 5.2 hereof.

ARTICLE VI: THE SECTION

6.1 NOMINATIONS, ELECTIONS, AND CONFIRMATION. The Section shall consist of the three officers of the Section of Taxation.

6.2 POWERS. The Section is the governing body of the Section of Taxation and the business and affairs of the Section of Taxation shall be managed by or under the direction of the Section. The Section shall authorize all commitments that entail the payment of money and the expenditure of all funds appropriated for the use of the Section of Taxation. It shall not, however, authorize commitments that entail the payment of more money during any fiscal year than the amount appropriated to the Section of Taxation for the fiscal year. The Section shall also have the power to recommend legislative proposals to the Executive Committee of the Association, create or terminate special and standing committees of the Section of Taxation, determine the functions and duties of those committees and specify the number of the committee members. No action of any Section of Taxation Committee shall be effective until approved by the Section or by the Section of Taxation membership.

ARTICLE VII: OVERRIDING AUTHORITY

7.1 ASSOCIATION BYLAWS. The Section of Taxation shall be bound by these bylaws and by the bylaws of the Association and shall not take any action which is inconsistent therewith.

7.2 RESOLUTIONS OF THE EXECUTIVE COMMITTEE OF THE ASSOCIATION. Notwithstanding any authority of the section contained in these bylaws or the bylaws of the Association, such authority is subject to any resolution of the Executive Committee of the Association, following forty-five (45) days' advance written notice to the Council.

ARTICLE VIII: AMENDMENT

8.1 PRIMARY METHOD. The Executive Committee shall have the sole power to amend, alter or repeal these bylaws by majority vote of a quorum of the Executive Committee at a duly constituted meeting following forty-five (45) days' advance written notice to the Council.

8.2 ALTERNATE METHOD: The Executive Committee of the Association may vest the right to make, alter, or mend any or all of these Bylaws in the Section.