Bylaws
Tax Law Section

As approved by the Board of Governors
As amended by the Board of Governors 1/18/91, 6/ /91, 9/17/99
As amended by the Assembly 12/15/06, 04/30/09

ARTICLE 1. - Name

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

ARTICLE 2. - Purpose

To afford the means whereby all interested members of the Association may join in furthering the work of the Association in the field of Tax Law.

ARTICLE 3. - Membership

3.1) **General.** All members of the Minnesota State Bar Association in good standing shall be eligible for membership in this section.

3.2) **Annual Dues.** Any member of the Minnesota State Bar Association, upon payment of dues for the current year, shall be enrolled as a member of this section. Thereafter said dues shall be paid in advance each year beginning on the July first next succeeding such enrollment. Members so enrolled and whose dues are so paid shall constitute the membership of this section and are entitled to receive the benefits extended by said section to its members. Each member of the Section shall pay annual dues as determined from time to time by the Tax Law Council described in Section 4.2 below and approved by the MSBA Assembly.

ARTICLE 4. - Officers; Council

4.1) **Officers**. The officers of the Section shall be a Chairperson, Vice Chairperson, Secretary and Treasurer.

4.2) **Tax Council.** There shall be a Tax Law Council which shall consist of the Chairperson, Vice Chairperson, Secretary, Treasurer, and eight other members all to be elected by the Section.

4.3) **Term.** The members of the Tax Law Council shall be nominated and elected at the annual meeting of the Section and shall serve a two-year term. No person shall serve more than three consecutive terms on the Council provided, however, that a person elected to complete the second term of a member who has resigned or otherwise withdrawn from the Tax Law Council prior to the expiration of such second term shall be eligible to serve two further consecutive two-year terms in such person's own right.

The Chairperson, Vice Chairperson, Secretary and Treasurer shall be nominated and elected at the annual meeting of the Section and shall hold office for a term beginning upon the close of the annual meeting and ending with the close of the next succeeding annual meeting of the Section or until their successors shall have been elected and qualified.

No person serving as an officer shall be eligible to serve more than one term in the same position. A person having previously served as an officer, other than the Chairperson, shall be eligible to be elected to the same position for two years after the end of his or her prior term.

ARTICLE 5. - Nominations and Elections

5.1) **Nomination.** Prior to the annual meeting of the Section, the Chairperson shall appoint a nominating committee of three members of the Section, which committee shall make and report nominations to the Section for section officers and positions on the Tax Law Council, such persons to succeed those whose terms expire at the end of the annual meeting. If a member resigns or otherwise withdraws from the Tax Law Council before the expiration of such member's term, the Tax Law Council may elect a member to serve out such term. If the Tax Council fails to act, the nominating committee may nominate a member of the Section for election at the next subsequent annual meeting occurring during such term to serve for the remainder of such term. In carrying out its charge under this Section 5.1, the nominating committee shall use reasonable efforts to assure that members of the Tax Law Council normally include individuals from outside the counties of Hennepin, Ramsey, Scott, Dakota, Carver, Washington, and Anoka. Additional nominations may be made from the floor at the annual meeting.

ARTICLE 6. - Duties of Officers

6.1) **Chairperson.** The Chairperson shall preside at all meetings of the Section and of the Council. The Chairperson shall formulate and present to the MSBA, at the time prescribed under the Bylaws of the Minnesota State Bar Association, a report of the work of the Section for the then past year. The Chairperson shall be responsible for the execution of the annual program as determined by the Council at its meetings and shall perform such other duties and acts as usually pertain to the office.

6.2) **Vice Chairperson.** Upon the death, resignation or during the disability of the Chairperson, or upon his refusal to act, the Vice Chairperson shall perform the duties of the Chairperson for the remainder of the Chairperson's term except in the case of the Chairperson's disability and then only for so much of the term during which the disability continues. The Vice Chairperson shall serve as the coordinator for the Council's monthly CLE programs, and perform all duties associated therewith.

6.3) **Secretary.** The Secretary shall be the custodian of all books, papers, documents, and other property of the Section, except money. The Secretary shall keep a true record of all the proceedings of all meetings of the Section and of the Council, and with the Chairperson, the Secretary shall prepare a summary or digest of the proceedings of the Section at its annual meeting for its report to the Minnesota State Bar Association as required by the Bylaws of the Association. The Secretary, in conjunction with the Chairperson, as authorized by the Council, shall attend generally to the business of the Section. The Secretary shall also serve as the Tax Law Section's Alternate Voting Representative to the Minnesota State Bar Association Assembly.

6.4) **Treasurer.** The Treasurer shall account for all moneys of the Section and keep accurate records thereof and in a timely manner, file a report of the finances of the Section with the Treasurer of the Minnesota State Bar Association. The Treasurer may serve without bond unless directed to provide the same by the Council or the Assembly at the expense of the Section. The Treasurer shall also serve as the Tax Law Section's Voting Representative to the Minnesota State Bar Association Assembly.

ARTICLE 7 - Duties and Powers of the Council

7.1) **General.** The Council shall supervise and control the affairs of the Section subject to the provisions of the Constitution and Bylaws of the Minnesota State Bar Association and the Bylaws of this Section. It shall especially authorize all commitments or contracts that shall entail the payment of money.

7.2) **Committees.** The Council may authorize the Chairperson to appoint committees from Section members to perform such duties and exercise such powers as the Council may direct, subject to the limitations of these Bylaws and the Bylaws of the Minnesota State Bar Association.

7.3) **Vacancies.** Except as specifically limited by these Bylaws and except as specific powers and duties may be granted solely to other persons in the Section, the Council shall have full power and authority in the intervals between meetings of the Section to do all acts and perform all functions which the Section itself might do or perform. Such action of the Council may be reviewed and changed by the Section acting at its annual meeting following the action of the Council.

The Council during the interim between annual meetings of the Section may fill vacancies in its own membership or in the office of the Secretary or Treasurer or, in the event of a vacancy in both the office of Chairperson and Vice Chairperson, then in the office of Chairperson. Members of the Council so selected shall serve until the close of the next annual meeting of the Section.

7.4) **Binding Action.** All binding action of the Council shall be by a majority vote of those present. A quorum shall consist of five members of the Council.

7.5) **Meetings.** The Council shall meet with such frequency as is necessary to serve the business needs of the Section. The Council shall formulate the program of the Section giving proper deference to suggestions made at the annual meeting of the Section.

ARTICLE 8. - Section Meetings

8.1) **Annual Meeting.** There shall be an annual meeting of the Section, to be held at such place and time as the Tax Council in its discretion shall decide.

8.2) **Special Meetings.** Special meetings of the Section may be called by the Chairperson upon approval of the Council, at such time and place as the Council may determine. Notice will be sent to the members by regular mail, facsimile, email or telephone at least one week in advance of the meeting.

8.3) **Quorum; Voting.** The members of the Section present at any meeting shall constitute a quorum for the transaction of business. All binding action of the Section shall be by a majority vote of the members present.

ARTICLE 9. - Miscellaneous

9.1) **Fiscal Year.** The Fiscal Year of the Section shall be the same as that of the Minnesota State Bar Association, namely July 1 to June 30.

9.2) **Compensation; Reimbursement.** No compensation shall be paid to any officer or member of the Council, or member of a committee, provided that persons acting on behalf of the Section may be reimbursed for direct expenditures made or incurred on behalf of the Section.

9.3) **Section Action.** Any action by this Section must be approved by the Assembly of the Minnesota State Bar Association before the same becomes effective as the action of the Minnesota State Bar Association. Any resolution adopted or action taken by this Section may on request of the Section be reported by the Chairperson of the Section to the annual meeting of the Minnesota State Bar Association for the Association's action thereon. This Section shall not publicly advocate any recommendations or take any action in the name of the Section or Association unless specifically authorized by the rules of the Association or the Assembly.

9.4) **Representation.** This Section shall not represent the Association in the Legislature, in any Court or in a controverted procedure before any other governmental body unless authorized to do so by the rules of the Association or the Assembly or, in the case of emergency, by the Council of the Minnesota State Bar Association.

9.5) **Rules of Minnesota State Bar Association**. The Articles of Incorporation and the Bylaws of the Minnesota State Bar Association are made a part of these Bylaws by reference thereto.

The Bylaws of the Tax Law Section, Articles 1 to 10 inclusive or any additions or amendments thereto, are made subservient to the Articles of Incorporation and Bylaws of said Minnesota State Bar Association and, if there is any conflict between the same, the latter shall control.

9.6) **Effective Date.** These Bylaws, as amended, shall become effective upon the approval thereof by the Assembly of the Minnesota State Bar Association and by this Section.

9.7) **Electronic Meetings.** Subject to the restrictions set forth in these Bylaws, any meeting among the Section's members, Council, or any meeting of a committee or subcommittee may be conducted solely by one or more means of remote communication.

Notice of the meeting shall be given as required by these Bylaws.

The number of members participating in the meeting must be sufficient to constitute a quorum. Prior to the beginning of the meeting, the chairperson of such meeting shall ask each member participating by means of remote communication that is entitled to vote to confirm that they are a member of the Section.

A Section member, Council member or committee member may participate in a meeting by means of conference telephone, or, by other means of remote communication, in each case through which that member, other members so participating, and all members physically present at the meeting may participate with each other during the meeting, and through which that member, if otherwise entitled, may vote on matters submitted to the members.

Participation in a meeting by means of remote communication constitutes presence at the meeting.

As used in this section 'remote communication' means communication via electronic means, conference telephone, video conference, the Internet, or such other means by which persons not physically present in the same location may communicate with each other on a substantially simultaneous basis."

ARTICLE 10. - Amendments

These Bylaws may be amended at any annual meeting of the Section by a majority vote of the members of the Section present and voting, provided written notice of the time, place, and purpose of the meeting shall be sent to the Section members by regular mail, facsimile, e-mail or telephone at least ten days before the meeting. Such amendments shall thereupon be submitted to the Assembly for approval and shall take effect from the date of such approval.