

**BYLAWS OF THE  
TAXATION SECTION  
OF THE STATE BAR OF MICHIGAN**

**ARTICLE I  
NAME AND PURPOSES**

**SECTION 1.** This section shall be known as the Taxation Section of the State Bar of Michigan.

**SECTION 2.** The purposes of this Section shall be to study the laws and procedures pertaining to the law of taxation and to promote the fair and just administration of local, state, and federal tax laws; to study and report upon proposed, necessary, or desirable legislation; to promote throughout the State of Michigan, the legal education of members of the bar and the public on the subject of taxation by sponsoring meetings, institutes, and conferences; to promote the Section through outreach programs.

**ARTICLE II  
MEMBERSHIP**

**SECTION 1.** Each member of the Section shall pay to the State Bar of Michigan annual dues in an amount set by the Council from time to time. Each student member of the Section shall pay to the State Bar of Michigan annual dues in an amount set by the Council from time to time. Any active, inactive and emeritus member of the State Bar of Michigan, upon payment of the annual dues for the current year, shall be enrolled as a member of the Section. Thereafter the dues shall be paid in advance each year concurrently with payment of the annual State Bar of Michigan dues.

**ARTICLE III  
COUNCIL AND OFFICERS**

**SECTION 1.** There shall be a Council of fourteen voting members which shall consist of the Chairperson, Vice-Chairperson, Secretary, Treasurer, and Retiring Chairperson, together with nine other members to be elected by the Section as hereinafter provided. The immediately preceding past Chairperson shall be a voting member of the Council for one year following his/her retirement.

**SECTION 2.** The Chairperson, Vice-Chairperson, Secretary and Treasurer shall be nominated and elected in the manner hereinafter provided at each annual meeting of the Section, to hold office for a term beginning at the close of the annual meeting at which they shall have been elected, and ending at the close of the next succeeding annual meeting of the Section, or until their successors shall have been elected and qualified, whichever occurs later.

**SECTION 3.** At the annual meeting of the Section at which these bylaws shall have been adopted, of the nine elective members of the Council, three shall be nominated and elected to serve for one year; three, for two years; and three, for three years. ("Years" as herein used, means a term beginning at the

close of the annual meeting at which they shall have been elected, and ending at the close of the first, second or third succeeding annual meeting of the Section, respectively). Thereafter, upon the expiration of each of these initial terms, 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 such annual meeting.

**SECTION 4.** No person who has served as Chairperson, Vice-Chairperson, Secretary or Treasurer without interruption for two consecutive terms immediately preceding the term for which the election is held, shall be eligible for election to that same office.

**SECTION 5.** No person shall be eligible for election as an elected member of the Council if he/she has served without interruption two consecutive three-year terms immediately preceding the term for which the election is held.

#### **ARTICLE IV NOMINATION AND ELECTION OF OFFICERS**

**SECTION 1. NOMINATIONS.** In May of each year, the then current Chairperson shall appoint a nominating committee consisting of himself/herself and the three (3) immediately preceding past Chairpersons of the Section, which committee shall make and report nominations to the Section for the offices of Chairperson, Vice-Chairperson, Secretary, Treasurer, and members of the Council, to succeed those whose terms will expire at the close of the then annual meeting, and to fill vacancies then existing for unexpired terms. Other nominations for the same offices may be made from the floor.

**SECTION 2. ELECTIONS.** All elections shall be by voice vote of the members present at the annual meeting, unless voting by written ballot is requested and approved by a majority vote of the Members present at the annual meeting or the outcome of the election by voice vote is indeterminable in which case voting by written ballot shall be required.

#### **ARTICLE V DUTIES OF OFFICERS**

**SECTION 1. CHAIRPERSON.** The Chairperson shall preside at all meetings of the Section and of the Council. The Chairperson shall formulate and present to the State Bar of Michigan an annual report of the work of the Section for the past year. The Chairperson shall see that all resolutions of the Council are carried out. The Chairperson shall perform such other duties and acts as usually pertain to the office.

**SECTION 2. VICE-CHAIRPERSON.** Upon the death, resignation, or during the disability of the Chairperson, or upon the Chairperson's refusal to serve, the Vice-Chairperson shall perform the duties of the Chairperson for the remainder of the Chairperson's term, or in the case of the Chairperson's disability, during so much of the term as the disability continues.

**SECTION 3. SECRETARY.** The Secretary shall be the custodian of all books, papers, documents, and other property of the Section. The Secretary shall keep a true record of the proceedings of all

meetings of the Section and of the Council, whether assembled or acting under submission. With the Chairperson, the Secretary shall prepare a summary or digest of the proceedings of the Section at its annual meeting. The Secretary, in conjunction with the Chairperson, as authorized by the Council, shall attend generally to the business of the Section.

**SECTION 4. TREASURER.** The Treasurer, in conjunction with the Chairperson, as authorized by the Council, shall attend generally to the business of the Section and shall keep an accurate record of all moneys received by and expended for the use of the Section. The Treasurer, under the direction of the Chairperson, shall prepare a budget annually for this Section.

## **ARTICLE VI DUTIES AND POWERS OF THE COUNCIL**

**SECTION 1.** The Council shall have general supervision and control of the affairs of the Section subject to the Supreme Court Rules Concerning the State Bar of Michigan, the bylaws of the State Bar of Michigan and the bylaws of the Section. It shall especially authorize all commitments or contracts which shall entail the payment of money, and shall authorize the expenditure of all monies appropriated for the use or benefit of the Section.

**SECTION 2.** The Council may authorize the Chairperson, with the Vice- Chairperson, to appoint committees and their chairpersons from Section members to perform such duties and exercise such powers as the Council may direct. The Chairperson, on direction from the Council, shall remove any chairperson or member from such committees and fill vacancies on such committees created by removal or resignation. The Chairperson may appoint a member of the Council to act as an ex officio member of a committee.

**SECTION 3.** The Council, during the interim between annual meetings of the Section, may fill vacancies in its own membership or in the offices of Secretary and/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, and officers so elected, shall serve until the close of the next annual meeting of the Section, at which the vacancies shall be filled for the remainder of their respective terms by a special election conducted concurrently with the regular elections as provided in Article IV herein.

**SECTION 4.** A majority of the members of the Council as constituted, exclusive of the Chairperson, shall constitute a quorum for the transaction of business, and the action of a majority of the quorum shall constitute action of the Council.

**SECTION 5.** In lieu of a meeting, the Chairperson of the Section at any time may, and upon the request of any member of the Council shall submit, or cause to be submitted in writing, to each of the members of the Council, any proposition upon which the Council may be authorized to act, and the members of the Council may vote upon such proposition or propositions so submitted, by communicating their vote thereon, in writing over their respective signatures, to the Secretary, who shall record upon his/her minutes each proposition so submitted, when, how, at whose request same was submitted, and the vote of each member of Council thereon, and keep on file such written and signed notes. If the recorded votes of a majority of the members of the Council voting shall be in favor

of such proposition, or if such majority shall be against such proposition, such majority vote shall constitute the binding action of the Council. A vote of the members of the Council may be taken electronically, if (a) all those eligible to vote are able to submit their vote by e-mail electronically, (b) the total number of electronic votes submitted is equal to or greater than a majority of the members of the Council entitled to vote on such proposition, and (c) prior to the electronic vote an email describing the proposition voted upon and the manner of voting is received by the members of the Council eligible to vote.

**SECTION 6.** The Chairperson shall designate the time and place of its regular meetings. Special meetings may be called upon notice by the Chairperson or upon written request to the Secretary of any five members of the Council.

**SECTION 7.** Members of the Council may participate in a meeting via conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. Participation in a meeting pursuant to this Section shall constitute presence in person at such meeting.

## **ARTICLE VII SECTION MEETINGS**

**SECTION 1.** The annual meeting of the Section shall be held during the Annual Meeting of the State Bar of Michigan, in the same city or place as such Annual Meeting of the State Bar of Michigan or at such other time and place as may be arranged by the Council, with such program and order of business as may be arranged by the Council.

**SECTION 2.** 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.

**SECTION 3.** The members of the Section present at any annual meeting or special meeting of the Section constitutes a quorum for the transaction of business, and the action of a majority of the quorum constitutes action of the Section.

## **ARTICLE VIII MISCELLANEOUS PROVISIONS**

**SECTION 1.** The fiscal year of the Section shall be the same as that of the State Bar of Michigan.

**SECTION 2.** All bills incurred by the Section must be approved by the Chairperson or the Treasurer, or, if the Council shall so direct, by both of them before being forwarded to the Treasurer or to the Executive Secretary of the State Bar of Michigan for payment.

**SECTION 3.** No salary or compensation shall be paid to any officer, council member, or member of a committee.

**SECTION 4.** These bylaws shall become effective upon the approval thereof by the Commissioners of the State Bar of Michigan and by the Section in the same manner provided in Article IX for their amendment.

**SECTION 5.** Unless otherwise provide by these bylaws, “Robert’s Rules of Order Newly Revised” shall be observed as the rules of procedure for all meetings of the Council, and the committees provided for in these bylaws.

**ARTICLE IX  
AMENDMENTS**

**SECTION 1.** 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 such proposed amendment shall first have been submitted to the Council for its recommendation, and further, that no amendment so adopted shall become effective until approved by the Commissioners of the State Bar of Michigan.

**SECTION 2.** Any proposed amendment shall be submitted in writing to the Council in the form of a petition signed by at least ten members of the Section in time for it to be considered by the council at its last regular meeting before the annual meeting of the Section at which it is to be voted upon. The Council shall consider the proposed amendment at said regular meeting and shall prepare recommendations thereon, which recommendations, together with a complete and accurate text of said proposed amendment, shall be published in the Michigan Bar Journal at least fifteen days prior to the annual meeting of the Section at which it is to be voted upon.

Adopted October 4, 1957

Revised 10/95

Revised 2/98

Current as of 3/00

Current as of 3/05

Revised 11/17/06