

**STATE BAR OF GEORGIA
TAXATION LAW SECTION**

AMENDED AND RESTATED BYLAWS

ARTICLE I

Name, Purpose and Functions

Section 1: The name of this Section shall be the “Taxation Law Section.”

Section 2: The purpose of this Section shall be to promote the objects of the State Bar of Georgia within the field of tax law, including the law as applicable within the State of Georgia with respect to federal, state and local income taxes, property taxes, sales and use taxes, excise and any other taxes, the methods for determining, paying, contesting and planning for any such taxes; to sponsor actively the continuing education of the bar in this field; to promote cooperation with other professional and business groups engaged in related activities; and to study, review, or initiate proposed legislation or administrative policy for the improvement of the law in this field and make appropriate conformity with the statutes, orders, bylaws, or other rules, regulations, or established policies governing the State Bar of Georgia.

Section 3: The Section from time to time may make appropriate recommendations to the Board of Governors of the State Bar of Georgia with respect to legislation or policy of public officials in the administration of law. Otherwise, the Section, its Executive Committee or its officers shall propose, sponsor, endorse, approve, or act with respect to legislation or policy of public officials in the administration of law only as and when authorized or directed by the Board of Governors of the State Bar of Georgia.

Section 4: Any activity of the Section or any committee or officer thereof with respect to continuing education shall be coordinated with the Committee of Continuing Education of the State Bar of Georgia.

ARTICLE II

Membership and Dues

Section 1: Each member of this Section shall be a member in good standing of the State Bar. Any member of the State Bar, upon request and payment of annual Section dues, amount to be set by the Executive Committee of the Section, for the current year, shall be enrolled as a member of this Section. Thereafter, such dues shall be paid in advance each year at the time of the payment of dues to the State Bar. Members so enrolled and whose dues are so paid shall constitute the membership of this Section. Any member whose annual dues shall be past due thereupon shall cease to be a member and shall be dropped from the rolls of the Section, subject to reinstatement at any time upon the payment of dues on the current year.

ARTICLE III

Officers

Section 1: The Officers of the Section shall be a Chairperson, a Chair-Elect, a Vice Chairperson, a Secretary, and a Treasurer, all of whom shall be members in good standing of the Section.

Section 2: Each Officer shall hold office for a term beginning at the close of the annual meeting of the Section at which he or she is elected and ending at the close of the next succeeding annual meeting of the Section and until his or her successor shall have been elected and qualified. If a vacancy shall arise in the office of Chairperson, the Chair-Elect shall become Chairperson for the unexpired term. If a vacancy shall arise in the office of the Chairperson and there then also shall exist a vacancy in the office of Chair-Elect, the Vice Chairperson shall become Chairperson. If a vacancy shall arise in the office of the Chairperson and there then also shall exist a vacancy in the offices of both the Chair-Elect and the Vice Chairperson, the President of the State Bar of Georgia shall appoint a successor Chairperson for the unexpired term.

Section 3: The Chairperson shall preside at all meetings of the Section, appoint appropriate committees of the Section to serve during his or her term as Chairperson, plan and supervise the program of the Section at its annual meeting, and perform all executive and administrative duties necessary or proper to the organization and functioning of the Section, including any duty as from time to time may be prescribed by the Section or by the State Bar.

Section 4: The Chair-Elect shall assist the Chairperson and in the absence or disability of the Chairperson, shall perform the duties of the Chairperson.

Section 5: The Secretary shall keep minutes of all meetings of the Section, maintain the permanent records, give notices of meetings and perform such other duties as may be prescribed by the Chairperson.

Section 6: The Treasurer shall have general supervision of the finances of the Section. The Treasurer shall keep or cause to be kept full and accurate records and accounts showing the transactions of the Section and shall see that all expenditures are duly authorized. The Treasurer shall provide a financial report to the Executive Committee annually and more frequently if required by the Chairperson. The Treasurer shall perform all other duties as may be assigned by the Chairperson, the membership at any regular meeting, or by the Executive Committee.

ARTICLE IV

Meetings of the Section

Section 1: An annual meeting of the Section shall be held each year at or about the time and place of the Annual Meeting of the State Bar; the date, time and meeting room to be fixed by the Chairperson.

Section 2: A Special Meeting of the Section may be called by the Chairperson to be convened at such time and place and with such program and order of business as may be fixed by the Chairperson.

Section 3: Seven (7) members of the Section present at any meeting shall constitute a quorum for the transaction of business.

Section 4: All action of the Section shall be by a majority vote of the members of the Section present at any properly called meeting at which a quorum is present.

Section 5: At least ten (10) days written notice of the time and place of each meeting of the Section shall be given by mailing and/or emailing same to each member of the Section on the rolls of the Section in the Office of the State Bar at the member's address as the same appears in said office. However, it shall not be required that any such notice be by a specifically separate mailing; the same may be included in other written or printed material which is being distributed by mail to all members of the State Bar or to any part thereof which is inclusive of all of the members of the Section.

ARTICLE V

Executive Committee

Section 1: Between meetings of the Section the Executive Committee of the Section shall consist of the five Officers of the Section, the Immediate Past Chair of the Section, and one other member of the Section appointed by the Chairperson, whose term shall be co-existent with that of the Chairperson.

Section 2: The Executive Committee shall have full authority to act for the Section in any way in which the Section itself would be authorized to act and any such action taken by the Executive Committee pursuant to this provision shall be reported to the members of the Section at the next Annual Meeting of the Section. A majority of the Executive Committee present at any meeting (including by phone) shall constitute a quorum for the transaction of business. All action of the Executive Committee shall be by a majority vote of the members of the Executive Committee present at any properly called meeting (following ten (10) days' written notice, including notice by email) at which a quorum is present. The Executive Committee may also take action by written consent of a majority of the members of the Executive Committee (including by email).

ARTICLE VI

Elections

Section 1: Prior to each annual meeting of the Section, the Chairperson shall appoint not less than three (3) members of the Section to be a nominating committee which shall nominate one or more members of the Section as qualified to hold each of the offices of the Section for the ensuing terms of office. The report of the nominating committee shall be made to the annual meeting; thereafter, and prior to the election of Officers, any member of the Section present at the annual meeting may nominate any other member of the Section for election to any of the offices.

Section 2: The names of all members of the Section nominated for each office either by nominating committee or from the floor shall be submitted to the annual meeting and ballots shall be cast until there shall be a majority of the members of the Section present favoring the election of a designated member to an office. Voting shall be viva-voce and the nominee for an

office with the lowest number of votes in any ballot shall be dropped from consideration on the next succeeding ballot, provided that any annual meeting, by majority vote of the members of the Section present, may require written secret ballots or otherwise modify the procedure governing any election.

ARTICLE VII

Finances

Section 1: Funds of the Section shall be deposited in the treasury of the State Bar of Georgia and shall be disbursed by the treasurer of the State Bar of Georgia to pay bills of the Section, which have been approved, for payment by any Officer of the Section.

Section 2: Funds of the Section shall be expended for such purposes related to the activities of the Section as from time to time shall be authorized by the Section's Executive Committee.

Section 3: Officers and members of the Section shall not be compensated for services thereto. Officers and members may, however, be reimbursed for reasonable expenses incurred related to activities of the Section as approved by the Executive Committee or pursuant to procedures approved by the Executive Committee.

Section 4: A financial report of the funds of the Section shall be rendered by the Treasurer or a designee chosen by the Treasurer or the Chairperson at each annual meeting thereof. This Section shall have the same fiscal year as the State Bar.

ARTICLE VIII

Miscellaneous

Section 1: The Section shall from time to time conduct programs for the continuing education in the world and field of this Section, but shall coordinate its efforts in this regard with the other Sections of the State Bar of Georgia.

Section 2: The Section may from time to time, subject to the Rules, Bylaws and Standing Board Policies of the State Bar, sponsor, promote, study or review proposed legislation. The Section may from time to time report on its legislative activities to the State Bar.

ARTICLE IX

Effective Date and Amendment

Section 1: These Bylaws shall become effective upon approval by the Board of Governors of the State Bar.

Section 2: These Bylaws may be amended either (a) by a majority vote of the members of the Section, or (b) by a majority vote of the members of the Executive Committee, in either case present at any properly called meeting at which a quorum is present, and in either case following subsequent approval thereof by the Board of Governors of the State Bar.