

ADMINISTRATIVE BYLAWS
of the
TAXATION SECTION
of the
CALIFORNIA LAWYERS ASSOCIATION

I. Name and Legal Status

The individuals organized under these Administrative Bylaws shall be known as the “Taxation Section of the California Lawyers Association,” hereinafter referred to as the “Section.” The Section is an administrative unit of volunteers and a component part of the California Lawyers Association, a California nonprofit mutual benefit corporation (the “Association”), and is not a separate legal entity. These Administrative Bylaws are promulgated under Article VII, Section 4, of the Association’s corporate Bylaws (the “Association Bylaws”). In the event of any inconsistency between these Administrative Bylaws and the Association Bylaws, the Association Bylaws shall govern.

II. Purposes and Duties

The purposes of the Section shall be (a) to further the knowledge of the members of the Section in matters pertaining to taxation law, (b) to participate in the formulation, administration and implementation of programs, forums, and other activities for the education of members of the Section in taxation law, (c) to act upon all matters germane to its purposes as so described in the Association’s Bylaws or referred to it by the Association’s Board of Representatives (the “Association Board”), and (d) to make recommendations to the Association Board.

III. Membership

Any individual who is a member in good standing of the State Bar of California (the “State Bar”) or a judge of a court of record in California is eligible to become a regular member of the Section. Any other individual is eligible to become an affiliate member of the Section upon payment of the prescribed fees. Hereinafter, regular members and affiliate members are referred to collectively as (“members”).

An eligible individual’s term of membership in the Section shall be for one year commencing on February 1 each year, but no individual shall lose her or his membership status for failure to pay dues during a grace period set by the Association Board’s policy. An eligible individual shall be enrolled as a member of the Section upon request and upon payment of the prescribed fee, if any, for such term. Such fees shall be prescribed by the Association Board and shall be collected by the State Bar for transfer to the Association, or collected

directly by the Association, to be used for the purposes of defraying costs and expenses for the Section.

IV. Membership Role in Section Governance

1. Rights. Membership in the Section shall not confer upon any individual the status of a “member” of the Association within the meaning of Section 5056 of the California Nonprofit Corporation Law. Members of the Section shall have the following rights, as set forth in these Administrative Bylaws:

- (a) to nominate candidates for election to the Section Executive Committee;
- (b) to participate meaningfully in choosing the Section’s nominee to represent the Section on the Association Board, for election by the Association Board (once nominated by the Section, the “Nominee”, and once elected by the Association Board, the “Representative”);
- (c) to reject the Section’s proposed Nominee;
- (d) to recall the Section’s Representative; and
- (e) to nominate candidates for election to the offices of President and Vice President of the Association.

2. Nominations by Section Membership

(a) For Executive Committee. On the occasion of the regular election of Executive Committee, members may nominate themselves or other members as candidates for election to the Executive Committee by completing and delivering to the Chair of the Section, or the Chair’s designee, the application form provided by the Section before the closing date for nominations for that election. On timely receipt of such an application, the Chair or the Chair’s designee shall promptly confirm the validity of the application, the signatures thereon, and the willingness of the individual to serve, and inform the Executive Committee of all candidates so nominated. The closing date for nominations shall be set under the Association’s Appointment Policy unless extended by the Chair. The Executive Committee shall, by majority vote of all its members then in office, elect the members to the Executive Committee. This subsection shall not apply to selection of Executive Committee members to fill a vacancy outside the regular election process.

(b) For Association President and Vice President. Prior to the regular election by the Association Board of the Association President and Vice President, members representing at least two percent (2%) of the Section members may nominate candidates for President and Vice President of the Association, by a petition signed by such members and delivered to the Chair of the Section on or before the Section’s closing date for such nominations. On timely receipt of the aforementioned petition from the members, the

Section officer then holding the position of Nominator under the Association Bylaws (the “Nominator”) shall promptly confirm the validity of the petition, the signatures thereon, and the willingness of the individual to serve. Separately, the Executive Committee may, by majority vote, nominate candidates for President and Vice President of the Association. On timely receipt of the nominations from the Executive Committee, the Nominator shall promptly confirm the willingness of the individual to serve. The Nominator shall provide a list of candidates so nominated by the members and Executive Committee to the Chair or Secretary of the Association on or before the date set by the Association Board for receipt of such nominations. The Section’s closing date for such nominations shall be fourteen days before the date referred to in the previous sentence. This subsection shall not apply to selection of Association President or Vice President to fill a vacancy outside the regular election process.

3. Recommendations for and Rejection of Section’s Proposed Nominee.

(a) Recommendations for Nominee. Prior to the naming by the Section of a Nominee, whether during the regular election process or to name a Nominee to fill a vacancy outside the regular election process, members may recommend themselves or other members as candidates to become the Nominee by completing the application provided by the Section and delivering the petition to the Chair of the Section on or before the closing date for such nominations. On timely receipt of such an application, the Chair or the Chair’s designee shall promptly confirm the willingness of the individual to serve, and shall review the list of all persons so recommended. The Executive Committee shall, by majority vote of all its members then in office, name one individual as the Section’s proposed Nominee. The Chair shall cause the name of the proposed Nominee to be distributed to the members of the Section no less than four weeks prior to the date the Association Board has set for receipt of the names of the Sections’ Nominees. The closing date for nominations shall be ten days before the first date referred to in the previous sentence.

(b) Rejection of Section’s Proposed Nominee. Members representing twenty percent (20%) of the Section members may reject the Section’s proposed Nominee by a petition signed by such members within two weeks after the announcement of the Section’s proposed Nominee, and delivered to the Chair of the Section on or before the business day following the end of the two-week period. On timely receipt of the petition, the Chair shall confirm the validity of the petition and the signatures thereon, and shall promptly remove the proposed Nominee’s name from consideration as the Section’s Nominee, whereupon the Nominator shall name a different proposed Nominee. The Nominator shall promptly cause the name of the alternate proposed Nominee to be distributed to the members of the Section. The provisions of this subsection (b) shall apply to each alternate proposed Nominee.

4. Recall of Section’s Representative.

(a) Petition to Initiate Recall. Members representing twenty percent (20%) of the Section members may initiate a recall vote of the Section’s Representative by a petition signed by such members within any three-month period during the Representative’s

term of office, and delivered to the Chair of the Section within one week after the end of such three-month period. On timely receipt of such petition, the Chair shall confirm the validity of the petition and the signatures thereon, and shall then promptly call a recall vote, to be held within one month of receiving the petition.

(b) Recall Vote by Written Ballot. The recall vote shall be held by written ballot distributed by electronic mail to the e-mail address of record for each member of the Section. The ballot shall clearly set forth that the purpose of the ballot is to allow the members to vote on the recall of the Section's Representative, and shall identify the Representative by name. The ballot shall provide an opportunity to indicate approval or disapproval of the recall, and shall state

(c) Recall Vote Quorum and Voting Requirement. The recall vote shall be successful only if the number of valid ballots returned within the time period specified equals or exceeds twenty percent (20%) of the Section members, and at least sixty percent (60%) of the ballots so returned are in favor of recall.

(d) Limit on Recall Votes. The Section shall not hold more than one recall vote during any single term of a Representative. This section does not apply to recall action by the Executive Committee pursuant to section (4)(e).

(e) Executive Committee. The Executive Committee may recall the Section's Representative through a no-confidence decision by a majority vote of all its members then in office. If a majority of the Executive Committee members then in office vote that they have no confidence in the Section Representative, the Nominator shall immediately forward such recommendation to the Association Board for a removal vote of the Section Representative in accordance with Association Bylaws Article IV, Section 7(a).

V. Executive Committee

1. Duties. The Section shall be administered by an Executive Committee. The Executive Committee shall assist the Association Board in matters relating to the Section and all other matters referred to the Executive Committee by the Association Board. The Executive Committee shall supervise and direct the affairs and policies of the Section, in accordance with the Association's Bylaws and subject to the oversight of the Association Board. The Executive Committee is not deemed to be an Advisory Committee of the Association unless specifically designated as such by the Association Board. These bylaws are intended to provide maximum flexibility to the Executive Committee and, unless specifically provided otherwise, the Executive Committee shall have broad discretion to administer the Section, consistent with the purpose of the Section, in the manner the Executive Committee deems best.

2. Composition and Election. The Executive Committee shall consist of a minimum of five (5) members and a maximum of twenty-five (25) members elected by the incumbent members of the Executive Committee. Nominations for such election may be

made by the Executive Committee acting as a nominating committee, but may also be made by the membership of the Section pursuant to Article IV, Section 2(a), above. The Executive Committee's nominations for appointment to the Executive Committee must be submitted to the Association Board by the date stated in the Association's Appointment Policy. The Association Board may, under circumstances described in the Association Bylaws, disapprove individuals nominated for service on the Executive Committee. Each member of the Executive Committee.

3. Qualifications. Executive Committee members must be current members of the Section in good standing, provided that affiliate members will comprise no more than one-fourth (1/4) of the Executive Committee.

4. Term of Office; Voting Members; Removal; Vacancies. Approximately one-third of the members of the Executive Committee shall be elected each year for terms of three (3) years each; except that a member's term of office may be extended to serve an additional three years to serve as Chair Elect in a fourth year, as Chair in a fifth year, and as Immediate Past Chair in a sixth year. The voting members of the Executive Committee are the members of the Executive Committee, including the Chair Elect, Chair and Immediate Past-Chair. The Chair or the Executive Committee acting as a whole may remove any Executive Committee member who fails to attend three (3) consecutive Executive Committee meetings or for good cause as determined by a majority of the Executive Committee. Any vacancy in Executive Committee membership occurring prior to the normal expiration of the term for any reason may be filled for the unexpired portion of the term by the Executive Committee, by majority vote. Executive Committee terms shall begin and end at noon on the second day following the adjournment of the applicable year's Annual Meeting of the Section.

5. Meetings; Action without Meeting. Meetings of the Executive Committee may be called by the Chair or by a majority of the members of the Executive Committee. At meetings of the Executive Committee, the majority of its members shall constitute a quorum for the transaction of any business. At a meeting, a vote of the majority of the quorum is required for action, unless otherwise provided in these bylaws. The Executive Committee may act without a meeting by a poll of its members. In such event, no less than fifty percent (50%) of its members then in office must agree on any action taken. A poll of the members of the Executive Committee may be conducted by the Chair in person, by telephone, by electronic mail, or by other appropriate means as determined by the Chair.

6. Officers.

(a) Election; Qualification. On or before June 30 each year, the Executive Committee shall, by a majority vote of all its members then in office, elect a member to serve as the Chair. The member so elected shall serve as the Chair Elect in the immediately succeeding year, as the Chair in the following year, and as the Immediate Past-Chair in the year thereafter. The Chair shall be selected from among the Executive Committee members who shall at the time of assuming office have completed at least one year of service on the Executive Committee.

(b) Chair. The Chair shall preside at all the meetings of the Section and the Executive Committee, and shall supervise the other officers in the administration of the day-to-day activities of the Section, subject to the oversight of the Association Board and in accordance with the Association Bylaws.

(c) Chair Elect. The Chair Elect shall perform all the duties of the Chair during the latter's absence or inability to act, and when so acting shall have all the powers of the Chair and be subject to all the restrictions upon the Chair.

(d) Immediate Past-Chair. The Immediate Past-Chair shall serve as an advisor to the Chair and Executive Committee.

(e) Secretary. The Secretary shall be appointed by the Chair and keep minutes of meetings of the Section and Executive Committee.

(f) Treasurer. The Treasurer shall be appointed by the chair and advise the Chair and Executive Committee on the finances of the Section.

(g) Term. Officer terms shall begin and end at the conclusion of the applicable year's annual meeting of the Section. In the event of a vacancy among the officers, the Executive Committee may elect a successor to fill the unexpired term by a majority vote of all its members then in office.

7. Advisors. The Chair of the Executive Committee may appoint up to seventeen

(17) nonvoting Advisors to the Executive Committee, in the sole discretion of the Chair. Advisors shall be appointed for a term of one year (1). The term of any Advisor may be renewed consecutively for any number of terms, upon appointment by a subsequent Chair.

8. Committees.

(a) Standing Committees. The Executive Committee shall have the power to create standing committees from time to time and such standing committees shall serve at the pleasure of the Executive Committee. Each standing committee may appoint subcommittees.

(b) Committee Officers. Each standing committee shall have a chairperson or such other officers as may be required who shall be selected by, and serve at the pleasure of, the Executive Committee. Such officers shall have such powers and duties as the Executive Committee may from time to time determine, subject to these Administrative Bylaws and the Association Bylaws.

(c) Ad Hoc Committees. The Chair of the Executive Committee shall have the power, without the need for Executive Committee approval, to appoint such *ad hoc*

committees as are necessary for the purpose of furthering the objectives of the Section.

(d) Selection of Committee Members. The members of the standing and ad hoc committees shall be selected from members of the Section by any method determined by the Executive Committee. The Executive Committee may, on recommendation of the Chair or any chair of any standing or *ad hoc* committee, remove and/or replace any committee member if deemed to be in the best interests of the Section.

VI. Amendments to Administrative Bylaws

These Administrative Bylaws may be amended by the Executive Committee by the vote of two-thirds (2/3) of all its members then in office, at a meeting duly called for the purpose of considering such amendment, provided that no amendment shall take effect until approved by the Association Board. These Administrative Bylaws may not be amended to eliminate any of the membership rights listed in Article IV, Section 1. These Administrative Bylaws and all amendments hereto shall be filed with the Secretary of the Association.