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of Trustees  
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January 23, 1992

**BY-LAWS  
OF THE  
TAXATION SECTION  
OF THE  
LOS ANGELES COUNTY BAR ASSOCIATION**

**ARTICLE I**

**NAME**

This organization shall be know as the Taxation Section of the Los Angeles County Bar Association.

**ARTICLE II**

**PURPOSE**

The purpose of the Taxation Section shall be to further the knowledge of its members and the Bar in the areas of the law involving taxation issues, and to form a working unit available to assist in the activities of the Los Angeles County Bar Association, and otherwise to further the interests of the Los Angeles County Bar Association and of the legal profession as a whole.

### **ARTICLE III**

#### **MEMBERSHIP**

**Section 1.**      Members. Any member of the Los Angeles County Bar association shall be eligible for membership in the Section, and shall become a member upon payment of the dues assessed pursuant to Article VI, Section 5 of these ByLaws.

**Section 2.**      Associate Members. Persons who are not lawyers shall be eligible for associate membership status in the Section. Associate members may participate in all Section activities, but shall not be eligible to serve as Section or Committee officers or participate in the election of such officers. A prerequisite to associate member status shall be the payment of dues in the amount to be set by the Executive Committee of the Section.

### **ARTICLE IV**

#### **OFFICERS**

The officers of the Taxation Section shall be as follows: Chairperson, Chair-Elect, three Vice-Chairs, and the Immediate Past Chair of the Section.

### **ARTICLE V**

#### **DUTIES OF OFFICERS**

**Section 1.**      Chairperson. The Chairperson shall act as chief executive of the Section. The office of Chair shall be assumed without election by the outgoing Chair-Elect at the expiration of the Chair's term of office. The duties of the Chair shall include the following:

- a. Responsibility for calling and presiding at meetings of the Section officers and Executive Committee;
- b. Establishing Section goals for the year and monitoring the Section's success in achieving these goals;
- c. Monitoring the membership growth of the section;

- d. Establishment of a legislative and regulatory program for the Section with the assistance of the Chair-Elect;
- e. Selection of members-at-large of the Executive Committee with the advice of other officers of the Section;
- f. Preparation of an annual report; and
- g. Review and approval of requests for co-sponsorship.

**Section 2.**      Chair-Elect.      The duties of the Chair-Elect shall include the following:

- a. Establishment and maintenance of an annual calendar which lists all meetings and events of the section which are scheduled to take place during the year, including (1) meetings of Section Officers and (2) meetings of the Executive Committee;
- b. Monitoring scheduling conflicts in the best interest of the Section;
- c. Distribution of the calendar to the membership of the Executive Committee;
- d. Establishing the roster of Executive Committee members and chairs, vice-chairs, and secretaries of all standing committees and distributing the roster to all persons included on the roster;
- e. Delivering a schedule of meetings and roster of Executive Committee members to the LACBA offices for mailing of notices of meetings and reservation of facilities for meetings;
- f. Monitoring all committee activities, including planning the annual new developments programs of these committees;
- g. Representing the section at the meeting of LACBA's Continuing Legal Education Committee; and

- h. Providing assistance to the Chair in the establishment of legislative and regulatory programs for the Section.

**Section 3.**      First Vice-Chair.      The duties of the First Vice-Chair shall include the following:

- a. The planning and execution of all aspects of the Section annual meeting;
- b. The planning and administration of all aspects of awarding the Dana Latham Memorial Award and maintaining the manual of procedures with respect to the award;
- c. Establishing liaison with the local District Director and Regional Counsel;
- d. Establishing liaison with the California State Society of CPA's; and
- e. Monitoring procedures for obtaining CLE specialization credit for attending Section functions.

**Section 4.**      Second Vice-Chair.      The Second Vice-Chair's duties shall include the following:

- a. Acting as the treasurer of the Section and in that capacity, monitoring the financial condition of the Section and making appropriate reports;
- b. Preparing an annual budget for the Section, which budget shall be presented to the Executive Committee for adoption and after adoption shall serve as a guideline with respect to the amount of costs to be incurred by the Section during the year;
- c. Monitoring costs of Section activities and the effectiveness of cost controls;
- d. Making recommendations to the Executive Committee each fall with respect to establishing the amount of annual dues;
- e. Establishing and maintaining Section archives;

- f. In the event that the Executive Committee determines that an annual meeting or retreat or similar activity is to be held during the year, the planning of such activity;
- g. Authorizing disbursements in connection with the activities of the Section, subject to such procedures as shall be prescribed by the Executive Committee or by the Board of Trustees of LACBA.

**Section 5.**      Third Vice-Chair.      The duties of the Third Vice-Chair shall include the following:

- a. The Third Vice-Chair shall act as the secretary of the Section and in that capacity prepare minutes of all officer and Executive Committee meetings;
- b. Reviewing the Bylaws annually and making suggestions for revisions;
- c. Acting as Section liaison to the Publications Committee;
- d. Distributing and monitoring statements of Section policy;
- e. Establishing and maintaining an officers manual;
- f. Maintaining accurate records of the members of the Section; and
- g. In the event that the Executive Committee determines that a meeting shall be held in Washington, D.C. between the section and members of the legislative and executive branches of the federal government involved in tax policy and administration, the planning and administration of such a meeting.

**Section 6.**      Immediate Past Chair.      The Immediate Past Chair shall supervise and coordinate the legislative and regulatory monitoring efforts of the section, which duties shall include

review of Section comments on legislative and regulatory activities.

**Section 7.**      Inability to Act or Absence of an Officer. During the Chair's inability to act or absence, the Chair-Elect shall perform all the duties of the Chair and when so acting, shall have all the powers of, and be subject to, all the restrictions upon the Chair. The First Vice-Chair shall occupy a similar position with respect to the Chair-Elect, the Second Vice-Chair shall occupy a similar position with respect to the First Vice-Chair, and the Third Vice-Chair shall occupy a similar position with respect to the Second Vice-Chair.

**Section 8.**      Additional Powers and Duties. Each of the officers may have such additional powers and duties not inconsistent with these Bylaws as may be prescribed by the Executive Committee or (except in the case of the Chair), the Chair.

**Section 9.**      Term. The term of office of each of the officers shall commence on the first day of July of each year, and shall end on the last day of June of the succeeding year. No individual shall serve more than one term of office in any position.

## ARTICLE VI

### EXECUTIVE COMMITTEE

**Section 1.**      Membership. There shall be an Executive Committee, the membership of which shall consist of the officers of the Section, the Chair of each of the Section's standing committees, and up to twelve at-large members. The at-large members shall be nominated by the Past Chairs Committee and appointed by the Chair with the advice of the other Section officers. Each of the at-large members shall be appointed for a two year term. In the absence of the Chair of the standing

committee, the Vice-Chair of that committee may attend an Executive Committee meeting in the place of the absent Chair, and shall be treated as a member of the Executive Committee.

**Section 2.**      Term.      The term of office of each member of the Executive Committee shall run concurrently with the term of office of the officers of the Section

**Section 3.**      Responsibility of the Executive Committee.      The Executive Committee shall supervise and direct the affairs, and determine the policies of, the Section, subject to and in accordance with these Bylaws and the Articles and Bylaws of LACBA.

**Section 4.**      Meetings and Action Without A Meeting.      The Executive Committee may act at a meeting duly called or by a poll of each members of the Executive Committee. Eight members of the Executive Committee shall constitute a quorum to transact business. Meetings shall be called by the Chair or may be called by a majority of the Executive Committee, and written notice of such meetings shall be given to members of the Executive Committee not less than two days prior to such meeting. A poll of the members of the Executive Committee shall be conducted by the Chair by telephone and/or by mail. In the event that an action is to be taken by poll, an action shall be considered approved by the Executive Committee if it is approved by a majority of the members of the Executive Committee and a good faith effort has been made to contact all members of the Executive Committee.

**Section 5.**      Dues.      The Executive Committee shall have the authority to fix and assess annual Section membership dues.

**Section 6.**        Powers and Responsibilities Of At-Large Members.

- 6.1 Washington Trip.** Each at-large members shall be responsible for reviewing at least one paper submitted for the annual trip to Washington, D.C.
- 6.2 Committees.** At-large members will also act as advisors to the Section's standing committees other than the Past Chairs Committee. Each committee chair should include the designated at-large member in all meetings of committee officers. The at-large members will not have votes or specific responsibilities on the committees. Instead, the committees will benefit from the experience of the at-large members and the at-large members can learn about the committees' functions.
- 6.3 Report.** Each year the at-large members shall produce a report on the Section's activities. The report should be submitted by the end of July. The report shall focus on commenting on the degree of success of Section activities in the past year, and listing potential areas for change in the upcoming year. The report may, however, discuss such other matters as the at-large members deem appropriate.
- 6.4 Chair.** In order to organize their activities, the at-large members may select a chair for the at-large members.

**ARTICLE VII**

**OFFICERS MEETINGS**

**Section 1.**        Meetings. Meetings of the officers may be called by the Chair upon at least two days prior notice. Three officers shall constitute a quorum of the officers for the purpose of conducting a meeting.

**Section 2.**        Authority of the Officers at an Officers Meeting.



Subject to the authority of the Executive Committee to restrict the authority of the officers, any action that can be taken by the Executive committee acting in meeting can be taken by the officers acting at a meeting.

## **ARTICLE VIII**

### **COMMITTEES**

**Section 1.**        Standing Procedural and Substantive Committees.  
There shall be three classes of standing committees: procedural, substantive, and past chairs.

**Section 2.**        Standing Procedural Committees.        The Standing Procedural Committees are as follows: Publications and Pro Bono Oversight. Each Standing Procedural committee shall have not less than two members. The Chair of each Standing Procedural Committee shall be selected by the Executive Committee. The duties of the Standing Committees shall be as follows:

    a.    Publications.    Shall advise the membership of significant tax developments through preparation and circulation, from time to time, of a newsletter or other information medium.

    B.    Pro Bono Oversight. Shall coordinate the Section's pro bono assistance of pro se taxpayers and provide assistance in filing for charitable exemptions.

**Section 3.**        Standing Substantive Committees.        As of July 1, 1991, the Standing Substantive Committees are as follows: Corporate Taxation, Employee Benefits, Estate and Gift Tax, Entertainment Taxation, Foreign Tax, Income Tax, Pass-Through Entities, Procedure and Litigation, Real Estate Taxation, and State and Local Taxation. The Chair, Vice-Chair, and Secretary of each Standing Substantive Committee shall be selected in accordance with procedures established by the Committee membership with the advice and consent of the section officers.

**Section 4.**        Past Chairs Committee.     The Past Chairs Committee shall consist solely of the past chairs of the Section. It shall carry out such activities as shall be decided upon by the committee from time to time in conjunction with the executive Committee, which activities may include social activities involving the past chairs and activities designed to draw upon the experience of the past chairs. The Chair of the Past Chairs Committee shall be selected by its membership with the consent of the Executive Committee.

**Section 5.**        Additional Standing Committees.     The Executive Committee shall have the power to designate additional standing committees of the Section, and to determine that a standing committee shall be temporarily or permanently dissolved. The determination of whether to create or dissolve a standing committee shall be based on the amount of activity expected from a new standing committee, in the event that creation of a new committee is under consideration, or on the lack of activity by a standing committee, if the dissolution of a standing committee is under consideration. In addition, the Chair shall have the power, without the need for executive Committee approval, to appoint such interim committees as are necessary for the purpose of furthering the objectives of the Section

**Section 6.**        Members.     The members of the Standing Procedural Committees shall be selected by the Chair of such committees from among members of the Section. Any member of the section may be a member of the Section. Any members of the section may be a member of any Standing Substantive Committee, and the members of the Standing Substantive Committees shall be those who have

requested membership on such forms (or by such other procedure) as may be provided by that committee or the Section.

**Section 7.**      Term.      The terms of the officers of each standing committee and (in the case of members of the Procedural Standing Committees), the members of each committee shall run concurrently with the term of office of the officers of the Section. No individual shall serve more than one consecutive term as an officer in the same position on any given Standing Committee unless approved by the Executive Committee.

## **ARTICLE IX**

### **MEETINGS OF MEMBERS**

**Section 1.**      Meetings. Meetings of the members may be called by the Chair, Chair-Elect, or by a majority of the members of the Executive Committee.

**Section 2.**      Notices. Notice of the time and place of all meetings shall be given to all members at least five days prior thereto.

**Section 3.**      Quorum. Twenty-five members shall constitute a quorum for the transaction of business at any meeting of the members.

**Section 4.**      Rules. All meetings of the members shall be conducted in accordance with Robert's "Rules of Order" Revised.

## **ARTICLE X**

### **AMENDMENTS TO BY-LAWS**

These Bylaws may be amended by the Executive Committee by a two-thirds vote of the members present at a meeting duly called at which a quorum is present or by a two-thirds vote of the members of the Executive Committee polled pursuant to the provisions of Article VI, Section 4, of these Bylaws, subject, nevertheless, to

the further approval of any such amendment by the Board of Trustees of the LACBA.

## **ARTICLE XI**

### **ELECTIONS**

**Section 1.**      Time.      Except as provided in Section 4, the Section shall hold a regular annual election for the election of the Chair-Elect, First Vice-Chair, Second Vice-Chair, and Third Vice-Chair. The date of such election shall be no later than May 15th of each year, unless the same falls on a holiday, Saturday, or Sunday, in which event the next succeeding business day shall be the election day.

**Section 2.**      Nominating Committee.      There shall be a Nominating Committee of three consisting of the outgoing Chair of the Section, the Immediate Past Chair, and the outgoing Chair-Elect. The Nominating Committee shall nominate one or more members of the Section for each of the offices of Chair-Elect, First Vice-Chair, Second Vice-Chair, and Third Vice-Chair. The Nominating Committee shall consult with the Chair of the Past Chairs Committee regarding potential nominations. Each nominee for office in the Section must have served on the Executive Committee prior to his or her nomination. The written report of the Nominating Committee stating the names of the persons so nominated shall be mailed to the members of the Section at least 30 days prior to the regular annual election.

**Section 3.**      Additional Nominations.      Additional nominations for any office may be made by filing, with the Chair of Section at any time prior to 15 days before the annual election, a written nomination signed by at least 20 members of the Section in good standing entitled to vote.

**Section 4.**      One Candidate For Each Office.      If the Nominating Committee nominates only one candidate for each

position, and if no one is nominated in accordance with Section 3 of these Bylaws, then the slate as nominated will be deemed unanimously elected. The results shall be reported in writing to the members of the Section.

**Section 5.**        Ballots. Except as provided in Section 4, a ballot containing the names of the nominees for each office shall be mailed to each members of the section entitled to vote not later than 10 days prior to the annual election date. The Ballots shall be in such form and shall contain such instructions as may be prescribed by the Executive Committee. Each member shall be entitled to vote for a nominee or other member of the Section for each office to be filled at the election.

**Section 6.**        Voting. Ballots must be received at the Los Angeles County Bar Association office in accordance with the instructions written on or furnished with the ballot not later than 4:00 p.m. on the election day, at which time the voting shall cease and the poll shall close.

**Section 7.**        Counting. Immediately upon the close of the balloting, the votes shall be canvassed and counted by the LACBA staff in accordance with standard procedure and the results shall be reported in writing to the Executive Committee of the Section.

**Section 8.**        Votes To Elect.        A plurality of votes cast shall elect. In case two or more candidates for one office shall receive an equal number of votes, a run-off election shall be held between those candidates.

**Section 9.**        Vacancy. The Executive Committee shall have the power to fill a vacancy in any office of the unexpired portion of the term thereof.