BY LAWS  
OF THE  
TAX LAW SECTION  
STATE BAR OF NEVADA  

Section 1  
IDENTIFICATION  

1.1 **NAME:** This Section shall be known as the “Tax Law Section, State Bar of Nevada,” and hereinafter shall be designated simply as “the Section.”

1.2 **PURPOSE:** The purpose of the Section is to:

    a. further the knowledge of its members in matters of local, state and federal tax law;

    b. assist in the formation, administration and implementation of programs, forums and other activities for the education of members of the State Bar of Nevada in matters pertaining to tax laws and regulations; and

    c. act upon all matters germane to its purpose as so described or referred to by the Board of Governors.

Section 2  
MEMBERSHIP  

2.1 **ENROLLMENT:** Any member in good standing with the State Bar shall be enrolled as a member of the Section by the payment of annual Sections dues.

2.2 **TERM:** The term of membership in the Section shall be for a period of one (1) year, corresponding to the membership year established by payment of State Bar dues. Membership dues shall not be prorated for any portion of a year.

2.3 **THE MEMBERSHIP:** Members so enrolled and whose dues are paid pursuant to the provisions of this Section shall constitute the membership of the Section.

2.4 **DUES:** Dues for membership in the Section shall be in an amount set by the Section and approved by the Board of Governors, payable upon enrollment and thereafter annually in advance each year; at the beginning of the State Bar’s fiscal year succeeding each enrollment. Fees shall be paid to the State Bar of Nevada, along with all other funds generated by this Section, and appropriately accounted for by the Accounting Department of the State Bar of Nevada in conjunction with the Treasurer of the Section and shall be used for the purposes of defraying costs and expenses of this Section or such other purposes as the Board of Governors may designate. The dues shall be as determined by the Board of Governors in consultation with the Executive Committee.
2.5 **DELINQUENCY:** Any member of the Section whose annual dues are more than two (2) months past due shall thereupon cease to be a member of this Section.

2.6 **MEMBERSHIP:** Members have the following rights:
   
a. to attend meetings, including meetings of the Executive Committee.

b. to vote, if eligible under Section 4.5.

c. to hold office.

d. to participate in all activities of the Section not prohibited or assigned in accordance with the Bylaws.

### Section 3

**COMMITTEES**

The Executive Committee of this Section is authorized to establish, or to empower the Chairperson of the Section to establish such committees as it may deem necessary and desirable to promote effectively the activities of the Section within the jurisdiction of the Section and with the approval of the Board of Governors. In establishing a new committee, the Executive Committee shall state in writing the area of its proposed activities. No action of any Section committee shall be effective until approved by the Executive Committee or by the Section.

### Section 4

**MEETINGS OF THE MEMBERSHIP**

4.1 **ANNUAL MEETING:** This Section shall hold a meeting at least annually at a place and time to be determined by the Executive Committee.

4.2 **NOTICE:** Written notice of each meeting specifying the time and place shall be mailed, e-mailed, faxed or delivered to each member thirty (30) days prior to meeting.

4.3 **QUORUM:** The members of the Section present at any meeting shall constitute a quorum for the transaction of business.

4.4 **CONTROLLING VOTE:** Action of the Section shall be by majority vote of the members present.

4.5 **VOTING ELIGIBILITY:** Any member of the State Bar and Section whose good standing can be certified by official State Bar records for thirty (30) days prior to the time of voting and who is current with his or her membership dues shall be eligible to vote.

4.6 **AGENDA:** Among the matters of business to be transacted at the annual meeting of the membership shall be the election of Officers and Executive Committee members. The agenda shall consist of other matters as decided by the Chairperson or Executive Committee.
4.7 **ALTERNATE FORMS OF VOTING:** The Executive Committee may direct that a matter be submitted to the members of the Section for a vote by alternate means, including mail, facsimile or electronic (e-mail). In that event, binding action of the Section shall be by a majority of the votes received from members in accordance with rules fixed by the Executive Committee.

**Section 5**

**OFFICERS**

5.1 **OFFICERS:** The Officers of the Section shall be the Chairperson, Vice-Chairperson, Secretary, and Financial Officer/Treasurer.

5.2 **CHAIRPERSON:** The Executive Committee shall elect the Chairperson from among its members by a majority vote at the annual meetings of the Section. The Chairperson shall:

a. preside at all meetings of the Section and of the Executive Committee.

b. plan and superintend the programs of the Section during that term, subject to the direction and approval of the Executive Committee.

c. superintend the performance of all duties of the Section.

d. keep the Executive Committee duly informed and carry out its decisions.

e. perform such other duties and acts as are necessary and proper to the office or as may be designated by the Executive Committee.

f. make an annual written report of the Section to the Board of Governors which shall be available at the annual meeting of the State Bar.

5.3 **VICE-CHAIRPERSON:** The Vice-Chairperson shall be elected in the same manner as the Chairperson and for the same term but in odd years as set forth below. The Vice-Chairperson shall aid the Chairperson in the performance of the responsibilities of office in the manner and to the extent the Chairperson may request, and shall perform such further duties and have such further powers as usually pertain to this office, or as may be designated by the Chairperson or the Executive Committee. In case of death, resignation, or disability of the Chairperson, the Vice-Chairperson shall perform the duties of the Chairperson for the remainder of Chairperson’s term or disability, as the case may be. In the event the Chairperson is temporarily unavailable, the Vice-Chairperson shall assume and perform the duties of the Chairperson.

5.4 **SECRETARY:** The Secretary shall be elected in the same manner as the Chairperson and for the same term. The Secretary shall consult and assist all the officers of the Section; be the liaison between the Section and the State Bar staff regarding the retention and maintenance of books, papers, documents, and other property; keep a true record of the proceedings of all meetings of the Section and of the Executive Committee; and attend generally
to the business of the Section as directed by the Chairperson. The Secretary shall maintain the official copies of the Bylaws, Minutes, Membership Rolls, List of Executive Committee Members and Officers of the Executive Committee.

5.5 **FINANCIAL OFFICER/TREASURER:** The Treasurer shall be elected in the same manner as the Chairperson and for the same term but in odd years as set forth below. The Treasurer shall monitor all accounts, reports, and other documents prepared as to Section funds, revenues and expenditures, and seek to make certain that all such accounts, reports, and other documents are at all times accurate and correct; report on the Section’s present and projected financial condition at each meeting of the Section Executive Committee; advise the Officers and Executive Committee as to the financial impact of any proposed action by the Officers, Executive Committee or Section which, in the judgment of the Treasurer, would have a significant impact on the financial condition of the Section; at least once a year, prepare and submit a projected budget to the Executive Committee for approval or modification at such time as may be expressly fixed by the Executive Committee, which shall be done in a sufficient time to submit the same to the membership and the Board of Governors for approval. The Section budget shall be effective only upon approval by the Board of Governors, a copy of which, once approved, shall be maintained by the Treasurer. The Treasurer shall also submit a copy of the Section budget to the Section membership, at the annual meeting, a report on the Section’s financial affairs and financial condition; prepare such other recommendations and special reports on financial affairs of the Section as may be requested by the Chairperson of the Section.

5.6 **TERM:** All officers shall serve a staggered two (2) year term on election by secret ballot from among the membership of the Executive Committee at the annual meeting. Officers may be re-elected to the same office more than once but may not serve more than eight (8) consecutive years on the Executive Committee. Upon adoption of these bylaws, there shall be two classes of officers. The even year class and the odd year class.

The even year class commencing in 2010 shall be comprised of the Chairperson and the Secretary, who shall be elected in even years commencing in 2010. The odd year class commencing in 2010 shall consist of the Vice Chairperson and the Treasurer, who shall be elected in odd years commencing in 2011. Those currently serving as Chairperson and Secretary shall stand for their initial election in 2013 and those currently serving as Vice Chairperson and Treasurer shall stand for their initial election in 2011.

Section 6

THE EXECUTIVE COMMITTEE

6.1 **POWERS:** The Executive Committee shall be vested with the powers and duties necessary for the administration of the affairs of the Section. The policy of the Executive Committee shall be consistent with the policies set by the Board of Governors. It shall especially authorize all committees which entail the payment of money, and shall authorize the expenditure of all monies appropriated by the State Bar for the use or benefit of the Section. It shall not, however, authorize commitments which entail the payment of more money during any fiscal year than the amount appropriated to the Section for the fiscal year. The Executive Committee shall elect the Officers from among its members. Any action by this Section must be approved by the
Board of Governors of the State Bar before action can be effective as the action of the State Bar. Any resolution adopted or action taken by the Section shall be reported by the Chairperson or his or her representative to the Board of Governors for action by the State Bar.

6.2 **COMPOSITION:** The Executive Committee shall be composed of:

a. a non-voting member appointed by the Board of Governors as an “ex officio member,” who shall serve for such term as designated by the Board of Governors. The most recent past Chairperson shall serve in this position unless there is good cause to depart from the same.

b. The Chairperson and the Vice Chairperson.

c. three (3) voting Executive Committee members (including the members elected as Officers), each of whom shall serve two-year terms, with the Executive Committee members being comprised of at least two (2) member from all counties in Nevada, excluding Clark County (North) and at least two (2) members from Clark County, Nevada (South). The Chairperson and Vice Chairperson may be from either the North or the South. The terms of the Executive Committee members shall be staggered and the Chairperson shall only have a vote in the event of a tie situation.

d. if a Chairperson leaves that position by expiration of term of office (as opposed to death, disability, or resignation), the retiring Chairperson shall become a voting ex officio member of the Executive Committee for a period of one (1) year, even if that person’s term of office on the Executive Committee has otherwise expired.

6.3 **CONTROLLING VOTE:** Action of the Executive Committee shall be by majority vote of those members present. A quorum consisting of a majority of the Executive Committee members shall be required to conduct its business.

6.4 **MEETINGS:** The Executive Committee shall hold at least four (4) regular meetings each year to dispatch any necessary business, with those meetings being held quarterly in January, at the annual meeting as provided for in Section 4.1., April, June and September, or as close to those times as practicable. The Chairperson may, and upon request of two (2) members of the Executive Committee shall, call special meetings of the Executive Committee between annual meetings.

6.5 **POLL OF EXECUTIVE COMMITTEE:** In urgent matters requiring immediate attention, the Chairperson may, and upon request of one (1) members of the Executive Committee shall, submit in writing to each of the members of the Executive Committee a proposition upon which the Executive Committee may be authorized to act, and the members of the Executive Committee may vote upon the proposition either by written ballot, by telephone, facsimile or electronic (e-mail) vote, confirmed in writing which may be accomplished by electronic means, to the Secretary, who shall record the proposition and votes in the matter.
6.6 **EXECUTIVE COMMITTEE AUTHORITY**: Between meetings of the Section, the Executive Committee shall have full power to do and perform all acts and functions which the Section itself might perform. Any such action taken by the Executive Committee shall be reported to the Section at its next meeting.

6.7 **NO COMPENSATION**: No salary of compensation for services shall be paid to or by any Officer, member of the Executive Committee, or member of any committee, except as may be specifically authorized by the Board of Governors.

6.8 **TERM**: Members of the Executive Committee shall serve from their election at the annual meeting for two (2) years. They may serve four (4) consecutive terms. In no case may a member of the Executive Committee serve more than eight (8) consecutive years. The time served in filling a vacancy for part of a term shall not be included in computing the eight-year limit, nor shall the eight-year limit preclude a member of the Executive Committee who serves as Chairperson-elect during his or her eighth year from thereafter serving as Chairperson.

**Section 7**

**SUCCESSION OF OFFICERS AND VACANCIES**

7.1 **OFFICERS AND EXECUTIVE COMMITTEE**: Between annual meetings of the Section, the Executive Committee may fill vacancies in its own membership, or in the offices of Vice-Chairperson, Secretary or Treasurer. Members of the Executive Committee and Officers so elected shall serve until the next annual meeting of the Section at which time the membership of the Section shall elect Officers or Executive Committee members to fill any unexpired terms existing at the time. The Board of Governors shall by appointment fill any vacancy of its ex officio member. Officers and Executive Committee members may succeed themselves.

7.2 **ABSENTEEISM**: If any Officer or member of the Executive Committee shall fail to attend, either in person or by other means, two consecutive meetings of the Executive Committee, his office shall be automatically vacated, unless excused upon good cause accepted by members of the Executive Committee.

7.3 **RESIGNATION**: Any officer may resign by giving written notice to the Executive Committee.

7.4 **REMOVAL**: Upon written notice, the General Membership may remove a member of the Executive Committee by a majority vote.

**Section 8**

**CONTINUING LEGAL EDUCATION PROJECTS**

All educational projects of the Section for which CLE credits will be sought must be submitted to the Continuing Legal Education Committee for approval. The Continuing Legal Education Committee will administer and coordinate all such projects with the Section. Net
profits or losses of such projects will be divided in a manner considered appropriate by the Continuing Legal Education Committee.

**Section 9**

**AMENDMENT TO BYLAWS**

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, providing such proposed amendment shall first have been approved by a majority of the Executive Committee. They shall become effective upon approval by the Board of Governors, and may be amended or repealed at any time by the Board of Governors on its own motion.

Accepted:

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Chairperson                 Secretary