

# BYLAWS OF THE TAXATION LAW SECTION OF THE NEW JERSEY STATE BAR ASSOCIATION -

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## Article I

### Name and Purpose

Section 1. This Section of the New Jersey State Bar Association (herein, "Association") shall be known as the Taxation Section.

Section 2. The purpose of this Section shall be:

(a) To stimulate interest of members of the Association and inform them in the law concerning Federal and New Jersey taxation.

(b) To study and develop proposed changes in the laws, administrative rulings, regulations, decisions and procedures of the United States and the State of New Jersey with respect to taxation, and to report to the Association its recommendations of what action, if any, the Association should take on them.

(c) To encourage the exchange of information on tax matters among members of the Section, other tax professionals, and federal and state regulatory and administrative agencies.

(d) To communicate to the Association matters of concern to the Section.

## Article II

### Membership

Membership in this Section shall consist of all members of the Association who shall signify their desire in writing to become members of this Section.

## Article III

### Officers

Section 1. The officers of this Section shall be a Chair, a Chair-Elect, two Vice-Chairs and a Secretary.

Section 2. Each officer shall be elected in a manner as hereinafter set forth, and shall hold office for a term beginning at the close of the Annual Meeting at which elected, and continuing thereafter until the close of the following year's Annual Meeting, or until his or her respective successor shall have been elected. At the expiration of the term of the Chair, the Chair-Elect shall automatically become Chair.

Section 3. No Chair of this Section may succeed himself or herself for a period of at least two years from the expiration of his or her term.

## Article IV

### Nomination and Election of Officers

Section 1. Election of officers shall be held at each Annual Meeting of this Section. Nominations shall be presented by a Nominating Committee of five members of the Section appointed by and including the Chair. Notice of the nominations shall be mailed to the members together with the announcement of the Annual Meeting date at least 30 days prior to the meeting. Other nominations may be made by petition of at least 15 members of the Section, submitted to the Secretary not later than 15 days prior to the Annual Meeting. If any other nominations are so made, all nominations shall be announced to the members of the Section at the Annual Meeting at which the election is scheduled to be held.

Section 2. Elections shall be by written ballot in the event that more than one nomination be made for any office.

## Article V

### Duties of Officers

Section 1. The Chair shall preside at all meetings of the Section, Executive Committee and Council. The Chair shall further perform such other duties and acts as usually pertain to such office including the appointment of Section committee chairs and selections of delegates of the Section to various other committees and associations, who will serve at the discretion of the Chair.

Section 2. The Chair-Elect shall, in the absence of the Chair, perform the duties of the Chair. In the event of the death, resignation or disability of the Chair, the Chair-Elect shall succeed to his or her office.

Section 3. The First and Second Vice-Chairs shall perform such duties as the Chair shall delegate to them.

Section 4. The Secretary shall be custodian of all books, papers, documents and other records which are the property of this Section, and shall keep a true record of all proceedings of this Section, its Executive Committee and its Council, and shall be responsible for the giving of all notices required by these Bylaws.

## Article VI

### Vacancies

Section 1. In the event of a vacancy in any office other than Chair-Elect, the vacancy may be filled by the Chair until the next Annual Meeting.

Section 2. In the event of a vacancy in the office of the Chair-Elect, the vacancy shall be filled by nomination and election at the next meeting of the Section, in the manner otherwise provided in Article IV of these Bylaws.

## Article VII

### Meetings

Section 1. The meetings of this Section shall be held at least four times each year, including a meeting at the same time and place as the Annual Meeting of the Association. The other meetings may be held at such other times and places as the Chair may deem necessary, or upon the request of any 10 members

of the Section submitted to the Secretary. There shall be at least 7 days written notice of each meeting, which shall contain a short statement as to the purpose of the meeting.

Section 2. Wherever used in these Bylaws the term "Annual Meeting" shall mean the meeting of this Section which coincides with the Annual Meeting of the Association.

Section 3. Action by the Section shall be by the majority vote of members of the Section present, and such action shall be binding upon the Section. Except as otherwise provided in these Bylaws, a quorum shall consist of 15 members. In the case of a deadlock caused by a tie vote, the Chair shall have and shall cast a vote in order to break the deadlock.

## Article VIII

### Council

Section 1. This Section shall have a Council consisting of the officers, the five immediate preceding past Chairs, and between 15 and 20 members of this Section, selected by the Chair, which shall include all current committee chairs.

Section 2. The Council shall conduct the business of this Section during the intervals between Section meetings and shall have full authority to act for the Section in any way in which the Section itself would be authorized to act.

Section 3. Meetings of the Council shall be held upon 7 days written notice at the call of the Chair of this Section at least three times in each year, at such times and places as may be determined by the Chair.

Section 4. Action by the Council shall be by majority vote of its members present. A quorum shall consist of ten members of the Council. In the event of a deadlock caused by a tie vote of the Council, the Chair shall have and shall cast a vote in order to break the deadlock.

## Article IX

### Executive Committee

Section 1. This Section shall have an Executive Committee, consisting of the officers and the two immediate preceding past Chairs. The Executive Committee shall conduct the business of this Section during the intervals between Council and Section meetings, and shall have full authority to act for the Section in any way in which the Section itself would be authorized to act, except in matters over which the Council shall expressly retain authority.

Section 2. Meetings of the Executive Committee shall be held at the call of the Chair of the Section, upon such notices, written or oral, and at such times and places as may be determined by the Chair. Meetings may be held by telephone conference.

Section 3. Action by the Executive Committee shall be by majority vote of its members. A quorum shall consist of a majority of its members. In the event of a deadlock caused by a tie vote of the Committee, the Chair shall have and shall cast a vote in order to break the deadlock.

## Article X

### Committees

This Section shall have the following standing committees:

Corporate Taxation  
Employee Benefits and Exempt Organizations  
Partnership Taxation  
Real Property Tax Practice and Procedure  
State Practice, Procedure and Liaison  
Transfer Taxes

Such other committees as shall be deemed necessary or desirable by the Executive Committee or Council may be appointed by the Chair.

#### Article XI

##### Amendments

Section 1. The Bylaws may be amended at the Annual Meeting and at any other meeting of this Section at which a quorum of 25 members is present by a majority vote of the members present, but any such amendment shall not take effect until it has been approved by the Board of Trustees of the Association.

Section 2. Notice of any proposed amendment shall be given to the members of this Section at least 15 days prior to the meeting of the Section at which such amendment will be voted upon.

#### Article XII

##### Authority

This Section shall be organized and conducted in all respects subject to the Constitution and Bylaws of the Association.