

The work of the Association and Sections shall be at all times in furtherance of the unity of the law as a science and in the interest of the profession and the performance of its public obligations. Consistent therewith, the following Section for implementing the work of the Association has been created pursuant to Article XI of the Association's Articles of Incorporation.

**TAXATION** – The purpose of which shall be to study and consider all problems relating to federal, state or local tax laws or regulations and the practice of law with relation thereto.

Reference Louisiana State Bar Association By-Laws, Article VII, Section 1

**LOUISIANA STATE BAR ASSOCIATION  
BY-LAWS OF THE SECTION OF TAXATION**

**ARTICLE I  
NAME AND PURPOSE**

1.1 This section shall be known as the Section of Taxation and shall hereinafter be designated as “the Section”.

1.2 The general purpose of the Section shall be the promotion of the objectives of the Louisiana State Bar Association within the field of taxation. To this end, it shall be the purposes of this Section:

- A. To promote continuing education of the practicing attorneys with regard to current developments in this field;
- B. To maintain an active liaison with the Internal Revenue Service, Louisiana Department of Revenue and any other government agency that may have an interest in the field of taxation;
- C. To study possible improvement in the statutes and jurisprudence in this field and to make recommendations for changes to appropriate government agencies and to committees and sections within the Louisiana State Bar Association and/or the American Bar Association;
- D. To promote interest, activity and research in this field; and
- E. To cooperate with those Sections of the American Bar Association and Bar Associations of our sister States which have sections or committees on taxation whenever possible and not otherwise inconsistent with these By-Laws.

**ARTICLE II  
MEMBERSHIP AND DUES**

2.1 Any member of the Louisiana State Bar Association shall be enrolled as a member of this Section upon request of the Secretary of this Section. Membership enrolled shall constitute the members of this Section.

2.2 Dues shall be \$35.00 per year, payable upon the same fiscal year as the Louisiana State Bar Association dues. Any member whose annual dues shall be more than three months delinquent shall immediately cease to be a member. Only Section members in good standing, with dues paid currently, shall be eligible to vote, hold any section office, attend meetings of the Section and receive Section publications.

2.3 Special assessments are hereby prohibited; however, the Officers of this Section are hereby authorized to raise the dues of this Section when the majority of such Officers feel that such increase is necessary to carry out the purposes set forth in Article I.

### **ARTICLE III**

#### **OFFICERS**

3.1 The Officers of this Section shall be a Chair, Vice-Chair, Secretary-Treasurer and Program Chair.

3.2 The Officers shall be nominated and elected pursuant to Article IV of these By-Laws to hold office for a term beginning at the close of the Annual Meeting next following their election and ending at the close of the next succeeding Annual Meeting of the Section; or in any event, until their successors shall have been elected and qualified.

### **ARTICLE IV**

#### **NOMINATIONS AND ELECTION OF OFFICERS**

4.1 Nominations – Each year, ninety (90) days prior to the Annual Meeting of the Louisiana State Bar Association, the Officers shall meet and nominate the Officers of the Section for the upcoming year. Within seven (7) days thereafter, notice of these nominations shall be mailed to each member of the Section. Any member of the Section who presents a petition for office signed by at least twenty-five (25) members of the Section shall be included on the ballot, which petition shall be filed at the address designated in said notice. Nominations shall close ten (10) days following the date of the mailing to the Section.

4.2 Elections – If only one person be nominated for any office, and the nominations are closed, that person shall be declared elected to that office and there shall be no written ballot confirming such. If two or more persons are nominated for any office, the nominee receiving the plurality of votes cast pursuant to a written ballot shall be elected to that office. Voting shall be by mail ballot under such procedure and scheduling as set by the Officers of the Section; provided that such scheduling shall allow completion of the election no less than thirty (30) days prior to the commencement of the Annual Meeting of the Louisiana State Bar Association.

### **ARTICLE V**

#### **DUTIES OF OFFICERS**

5.1 Chair. The Chair shall preside at all meetings of the Section. The Chair shall formulate and present at each annual meeting of the Louisiana State Bar Association a report of the work of the Section for the then past year. The Chair shall be charged with the duty of supervising the activities of the Committees of the Section other than the IRS Liaison Committee and the Department of Revenue Liaison Committee. The Chair shall perform such other duties and acts as usually pertain to this office.

5.2 Vice-Chair. The Vice-Chair shall be charged with the duty of presiding over the Mardi Gras Symposium, and such other activities as shall be assigned to the Vice-Chair by the Chair. Upon the death, resignation or during the disability of the Chair, or upon the Chair's refusal to act, the Vice-Chair shall perform the duties of the Chair for the remainder of the

Chair's term, provided that, in the case of disability the Vice-Chair shall act only during so much of the term as the disability continues.

5.3 Secretary-Treasurer. The Secretary-Treasurer shall be the custodian of all books, papers, documents and other property of the Section. The Secretary-Treasurer shall keep a true record of the proceedings of all meetings of the Section, whether assembled or acting under submission. With the Chair, the Secretary-Treasurer shall prepare a summary or digest of the proceedings of the Section at its annual meeting for publication in the Annual Report of the Louisiana State Bar Association after approval by the Association's Committee on Publications. The Secretary-Treasurer, in conjunction with the Chair, shall attend generally to the business of the Section, shall supervise the activities of the IRS Liaison Committee, and such other activities as shall be assigned to the Secretary-Treasurer by the Chair. The Secretary-Treasurer shall sign any application for, and execute any bond as may be requested by any officer of the Section pursuant to any resolution duly adopted for any bond for the purposes of protecting the monies of the Section. Any cost or premiums for such bond, however, shall not be borne by the Secretary-Treasurer, but shall be an expense of the Section and paid from the funds of the Section.

5.4 Program Chair. The Program Chair shall be responsible for securing Area Program Chairs for the seven major metropolitan areas the State (New Orleans, Baton Rouge, Lafayette, Lake Charles, Alexandria, Shreveport and Monroe). The Program Chair will be responsible for assisting the Area Program Chairs in securing speakers for, and making arrangements for, all continuing education programs for the Section. The Program Chair shall supervise the Department of Revenue Liaison Committee and attend to such other activities of the Section as shall be assigned to the Program Chair by the Chair.

## **ARTICLE VI**

### **DUTIES AND POWERS OF COMMITTEES**

6.1 The Officers of the Section shall have the authority to appoint various committees and/or sub-committees to control the affairs of the Section subject to the provisions of the Constitution and By-Laws of the Louisiana State Bar Association and the By-Laws of the Section.

6.2 The action of any committee shall be taken by a majority vote of the committee.

6.3 Members of any committee personally present at committee meetings shall vote; but when absent may communicate their vote, in writing to the Chair of such committee and have it counted with the same effect as if cast personally at such meeting.

6.4 This section shall have the following standing committees and sub-committees;

- A. Liaison Committee with the Internal Revenue Service.
- B. Liaison Committee with the Department of Revenue and Taxation.
- C. Liaison Committee with the Louisiana Association of Tax Administrators
- D. Federal Taxation Committee.

- E. State and Local Taxation Committee.
- F. Specialization Committee.
- F. Pro Bono Committee

6.5 The membership of any and all committees as well as the tenure of any member of any committee or subcommittee shall be determined by the Chair of this Section, who shall make such appointments in such a manner as to best effect the purposes of this Section.

## **ARTICLE VII**

### **MEETINGS**

7.1 The annual meeting of the Section shall be held on the same day as the Section's annual Mardi Gras meeting, or if no Mardi Gras meeting is held in any year, at the annual meeting of the Louisiana State Bar Association, with such programs and order of business as may be arranged by the Officers of the Section.

7.2 Special meetings of the Section and meetings of any Committee may be called by the Chair at such time and place as the Chair shall determine.

7.3 Members of the Section present at any meeting shall constitute a quorum for the transaction of business.

7.4 All binding action of the Section shall be by majority vote of the members present.

## **ARTICLE VIII**

### **MISCELLANEOUS PROVISIONS**

8.1 The fiscal year of this Section shall be the same as that of the Louisiana State Bar Association.

8.2 All bills incurred by the Section shall, before being paid, be approved by the Chair, Vice-Chair or the Secretary-Treasurer, and checks for all disbursements shall be signed by any two Officers of the Section. The Section will abide by the Louisiana State Bar Association Reimbursement Standards ("the LSBA Standards") but any two Officers with authority to approve expenses may decide to reimburse certain expenses not specifically covered by the Standards, including, but not limited to, travel to the LSBA annual meeting, the annual meeting of the National Association of State Bar Tax Sections and/or other expenses of carrying out the business of the Section.

8.3 No salary or compensation shall be paid to any officer, council member or committee member.

8.4 These By-Laws shall become effective immediately upon approval thereof required by the Articles and By-Laws of the Louisiana State Bar Association.

8.5 All printing for the Section or any committee of the Section shall be done under the supervision of the Executive Director of the Louisiana State Bar Association.

8.6 No office or committee chair shall serve in the same capacity for more than three successive years, beginning with the year this By-Law is adopted.

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