TAXATION SECTION
OF THE
INDIANA STATE BAR ASSOCIATION

CODE OF BYLAWS

ARTICLE I

Name and Jurisdiction

Section 1. Name. The name of this section of the Indiana State Bar Association, which shall be referred to in this Code of Bylaws as the "Association", shall be the "Taxation Section" and this section shall be referred to in this Code of Bylaws as the "Section".

Section 2. Jurisdiction. The purpose of the Section shall be to promote the objects of the Association within the field of taxation.

ARTICLE II

Membership and Dues

Section 1. Membership. Any member of the Association shall be admitted as a member of the Section upon application through the principal office of the Association and upon payment of the dues for the current year, and shall retain such membership unless it is terminated by resignation or by the failure to pay the annual membership dues as provided in this Code of Bylaws.

Section 2. Membership Dues. The annual membership dues of the Section shall be determined by the membership at any regular meeting of the Section. Each member of the Section shall pay such dues to the Association every year upon the written request of the Association. Section membership of any member whose dues remain unpaid shall be terminated in accordance with procedures established for dropping delinquent members of the Association.

ARTICLE III

Meetings

Section 1. Regular Meetings. The Section shall have two regular meetings of the members every year which shall be held in the same general location and at the same approximate date as the Annual Meeting and the Spring Meeting of the Association. The exact location and time of such regular meetings shall be determined by the Chairman of the Section with the approval of the Board of Governors of the Association, and notice shall be given by the Association.

Section 2. Special Meetings. Special meetings of the members of the Section may be called by the Chairman with the approval of a majority of the members of the Council. Written notice of the exact location and time of any special meeting, together with a statement of the purpose of such meeting, shall be given to every member of the Section by the Secretary of the Section at least 15 days prior to the date of such meeting.

Section 3. Quorum. The members of the Section present at any regular or special meeting of the members of the Section shall constitute a quorum for the transaction of business; provided, however, that at least five members are present at such meeting.

Section 4. Action. At any regular or special meeting of the members of the Section at which a quorum is present, all binding action of the Section shall be by a majority vote of the members present and voting thereon.

ARTICLE IV

Officers

Section 1. Officers. The officers of the Section shall consist of a Chairman, a Chairman-Elect, a Vice-Chairman and a Secretary-Treasurer. The officers shall be elected for a one-year term which commences at the close of the regular meeting of the members of the Section which coincides with the Annual Meeting of the Association and which terminates at the close of the regular meeting of the members of the Section which coincides with the next succeeding Annual Meeting of the Association. All officers shall be members of the Section.

Section 2. Duties of the Chairman. The Chairman shall preside at all meetings of the members of the Section and at all meetings of the Council, and shall have such other powers and shall perform such other duties as usually pertain to such office. With the consent of the Council, the Chairman shall have the authority to establish and appoint committees to perform such duties and exercise such powers as directed by the Chairman. The Chairman shall prepare and present such reports of Section activity as may be requested by the Board of Governors of the Association.

Section 3. Duties of the Chairman-Elect. During the absence or disability of the Chairman, the Chairman-Elect shall perform all of the duties of the Chairman. In addition, the Chairman-Elect shall perform such other duties as may be assigned to him from time to time by the Council. The Chairman-Elect shall become the Chairman of the Section upon the expiration of the term of the Chairman.

Section 4. Duties of the Vice-Chairman. The Vice-Chairman shall perform such duties as the Chairman shall delegate to him.

Section 5. Duties of the Secretary-Treasurer. The Secretary-Treasurer shall maintain a record of the proceedings of all meetings of the members of the Section and all meetings of, and

actions taken by, the Council; he shall also be responsible for giving notice of meetings of members and lists of nominees for election as required by this Code of Bylaws; and he shall also be responsible for handling the funds of the Section in accordance with the established procedure of the Association.

ARTICLE V

Council

Section 1. Council Members. The members of the Council of the Section shall consist of the officers of the Section, the two immediate past Chairmen of the Section, and seven other members of the Section elected in accordance with the provisions contained in this Code of Bylaws. The seven elected members of the Council shall be elected for a one-year term which commences at the close of the regular meeting of the members of the Section which coincides with the Annual Meeting of the Association and which terminates at the close of the regular meeting of the members of the Section which coincides with the next succeeding Annual Meeting of the Association.

Section 2. Authority and Responsibility. Except as otherwise provided herein or as otherwise specifically directed by the members of the Section at any regular or special meeting thereof, the Council shall have the authority and responsibility for the supervision and management of the affairs of the Section. During the interval between meetings of the Section, the Council shall have full authority to act for the Section in any way in which the Section itself would be authorized to act; any such action shall be reported to the next meeting of the members of the Section.

Section 3. Meetings and Action. Meetings of the Council may be called by the Chairman or by any two members of the Council. Written notice of the exact location and time of any such meeting, together with a statement of the purpose of such meeting, shall be given to every member of the Council by the person or persons calling the meeting at least three days prior to the date of such meeting; provided, however, that such notice may be waived in writing, and attendance at any such meeting or voting upon any proposition considered at such meeting shall constitute a waiver of notice of the meeting. All binding action, except the filling of vacant offices or positions on the Council, shall be by a majority vote of all of the members of the Council. Any action permitted to be taken at any meeting of the Council may be taken without a meeting if prior to such action written consent to such action is signed by all of the members of the Council. Disbursements of the funds of the Section held by the Association or otherwise shall be made only pursuant to the action of the Council and only upon the authorization of the Chairman, the Treasurer or the Executive Director of the Association.

ARTICLE VI

Nominations and Elections

Section 1. Nominating Committee. Not later than 60 days before the regular meeting of the members of the Section which coincides with the Annual Meeting of the Association, the Chairman of the Section shall appoint a Nominating Committee consisting of three persons. The Nominating Committee shall select one nominee for the office of Chairman-Elect, one nominee for the office of Vice-Chairman, one nominee for the office of Secretary and Treasurer, and one nominee for each of the seven elected members of the Council. The Chairman of the Nominating Committee shall submit a list of such nominees to the Secretary of the Section not later than 40 days before the meeting at which such election is to be held, and the Secretary shall mail copies of the list to the Section members at least 30 days before the meeting date. The Nominating Committee shall endeavor to select nominees who will provide reasonable dispersal of geographic representation on the Council.

Section 2. Nomination by Petition. Other nominations for the offices of Chairman-Elect, Vice-Chairman, or Secretary and Treasurer or any of the seven elected members of the Council may be made by a written petition signed by at least five members of the Section and submitted to the Secretary of the Section no later than 30 days before such meeting at which any such election is to be held. The Secretary shall send a list of such nominees to every member of the Section at least 20 days prior to the date of such meeting.

Section 3. Election. If a quorum of members is present at the regular meeting of the members of the Section which coincides with the Annual Meeting of the Association, the respective nominees for the offices of Chairman-Elect, Vice-Chairman, and Secretary and Treasurer and for the seven elected members of the Council receiving the highest number of votes shall be elected to such positions, and the former Chairman-Elect shall automatically be elected and become Chairman of the Section. In the event a quorum of members is not present at such meeting, the former officers and the former seven elected members of the Council shall continue to so serve for another one-year term.

Section 4. Vacancies. Any vacancy in the office of Chairman-Elect, or the office of Vice-Chairman, or the office of Secretary and Treasurer or any of the seven elected members of the Council shall be filled by the action of a majority of the remaining members of the Council. Persons so selected shall fill the unexpired term of such vacancy.

ARTICLE VII

Amendment of Code of Bylaws

Section 1. Amendment. This Code of Bylaws may be amended by the affirmative vote of a majority of the members of the Section who are present and voting at any regular or special meeting of the members of the Section at which a quorum is present; provided, however, that no

such amendment shall become effective until approved in accordance with the established procedure of the Association.

Updated: 10-14-10