

**STATE BAR OF NEW MEXICO
TAXATION SECTION BYLAWS**
(Last amended Oct. 24, 2008)

ARTICLE I: IDENTIFICATION

1.1 NAME. This Section shall be known as “The Section of Taxation,” and shall be hereinafter designated simply as “the Section.”

1.2 PURPOSE. The general purpose of the Section shall be the promotion of the objectives of the State Bar of New Mexico within the particular fields designated by the name of this Section. To that end, it shall be the purposes of this Section:

- A. To expand tax knowledge among Section members;
- B. To act as liaison between the Bar and public officials involved in the taxing process; and
- C. To enhance tax awareness of the Bar and general public.

1.3 LIMITATIONS. These Bylaws have been adopted subject to the Bylaws of the State Bar of New Mexico.

ARTICLE II: MEMBERSHIP

2.1 ENROLLMENT. Any member of the State Bar shall, upon written request to the Executive Director of the State Bar, be enrolled as a member of the Section by the payment of annual Section dues. Enrollment is renewable on a calendar-year basis.

2.2 THE MEMBERSHIP. Members so enrolled and whose dues are paid pursuant to the provisions of this Article shall constitute the Membership of the Section.

2.3 DUES. Dues for membership in the Section shall be in an amount set by the Section and approved by the Board of Bar Commissioners, payable upon enrollment and thereafter annually in advance each year, on January 1.

ARTICLE III: COMMITTEES (AND DIVISIONS)

3.1 COMMITTEES AND DIVISIONS. The Board of this Section is authorized to establish, or to empower the Chair of the Section to establish, such committees (and divisions) as it may deem necessary and desirable to promote effectively the activities of the Section within the jurisdiction of the Section. In establishing a new committee (or division), the Board shall state the area of its proposed activities. (A division shall be a grouping of committees in such manner as the Board may from time to time designate.)

3.2 CHAIN OF RESPONSIBILITY. A Division chair shall be directly responsible and report to the Board. Committees of the Section shall be directly responsible and report to a division chair or to the Board if the Board so directs. Subcommittees of the Section shall be directly responsible and report to their parent committees.

ARTICLE IV: MEETINGS OF THE MEMBERSHIP

4.1 ANNUAL MEETING. The Section shall hold an annual meeting of members at a time and place to be designated by the Board of Directors. The Section may hold other meetings of members throughout the year.

Notice of the annual meeting shall state the time and place of the annual meeting and shall be published at least sixty (60) days prior to the meeting.

4.2 QUORUM. The members of the Section present at the meeting shall constitute a quorum for the transaction of business.

4.3 CONTROLLING VOTE. Action of the Section shall be by majority vote of the members present.

4.4 AGENDA. The agenda for the annual meeting or for any other membership meeting shall be decided by the Chair or Board.

4.5 MAIL VOTING. The Board may direct that a matter be submitted to the members of the Section for vote by 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 Board.

ARTICLE V: OFFICERS

5.1 OFFICERS. The officers of the Section shall be the Chair, the Chair-Elect, the Secretary, and the Budget Officer.

5.2 CHAIR. The Chair, or successively, the Chair-Elect and the Secretary, in the absence of the Chair, shall preside at all meetings of the Section and of the Board. He/she shall appoint the chair and members of all committees of the Section who are to hold office during his/her term as Chair. He/she shall plan and superintend the program of the Section during his/her term, subject to the directions and approval of the Board. He/she shall superintend the performance of all activities of the Section. He/she shall keep the Board duly informed and carry out its decisions. He/she shall perform such other duties and acts as usually pertain to his/her office or as may be designated by the Board.

5.3 CHAIR-ELECT. The Chair-Elect shall aid the Chair in the performance of his/her responsibilities in such manner and to such extent as the Chair may request. He/she shall perform such further duties and have such further powers as usually pertain to his/her office or as may be designated by the Board or the Chair. In case of the death, resignation, or disability of the Chair, the Chair-Elect shall perform the duties of the Chair for the remainder of the Chair's term or disability, as the case may be.

5.4 SECRETARY. The Secretary shall consult with and assist all the officers of the Section in the work of the Section generally, in the manner and to the extent they may request. The Secretary shall be the liaison between the Section and the State Bar of New Mexico staff regarding the retention and maintenance of books, papers, documents, and other property pertaining to the work of the Section and in the custody of the State Bar of New Mexico. The Secretary shall keep a true record of the proceedings of all meetings of the Section and of the Board, whether assembled or acting under submission. The Secretary, in conjunction with the Chair, as authorized by the Board, shall attend generally to the business of the Section.

5.5 BUDGET OFFICER. The Budget Officer shall be responsible for communicating with the Executive Director concerning the Section's financial requirements. The Budget Officer shall prepare a budget in compliance with Section 10.2 of the Bylaws. The Budget Officer shall monitor all accounts of Section funds, revenues, and expenditures kept by the State Bar and shall report upon the Section's financial condition at each meeting of the Section Board.

ARTICLE VI: THE BOARD OF DIRECTORS

6.1 POWERS. The Board shall be vested with the powers and duties necessary for the administration of the affairs of the Section. The Board shall also have the power to create or terminate special and standing committees of the Section, determine the functions and duties of those committees, and specify the number and qualifications of the committee members. No action of any Section committee shall be effective until approved by the Board or by the Section.

6.2 COMPOSITION. The Board shall be composed of:

- A. Nine (9) persons elected for three-year staggered terms, from whom the officers shall be elected;
- B. The last retiring Chair; and
- C. A representative appointed by the Young Lawyers Division from among its members, who shall serve for a term of one (1) year.

6.3 QUORUM AND BOARD ACTION. A quorum at any meeting of the Board shall consist of a majority of the Board members, whether participating in person or by telephone. Action of the Board shall be by majority vote of those participating in a Board meeting, provided a quorum exists.

6.4 MEETINGS. The Board shall hold an organizational meeting in January of each year to announce the annual election results, select officers, and plan activities for the new Bar year. In addition, the Board shall hold a regular meeting each year at the time and place of the Section annual membership meeting to dispatch any necessary business. The Chair may, and upon request of five (5) members of the Board shall, call special meetings of the Board between annual meetings.

6.5 POLL OF BOARD. In urgent matters requiring immediate attention, the Chair may, and upon request of three (3) members of the Board shall, submit in writing to each of the members of the Board a proposition upon which the Board may be authorized to act, and the members of the Board may vote upon the proposition either by written ballot or by telephone vote, confirmed in writing, to the Secretary, who shall record the proposition and votes in the matter.

6.6 BOARD AUTHORITY. Between meetings of the Section, the Board shall have full power to do and perform all acts and functions that the Section itself might perform. Any such action taken by the Board shall be reported to the Section at its next meeting. The Board may not, without prior approval of the Board of Bar Commissioners, make any statement or take any position publicly with regard to any issue, legislation, controversy, or other matter.

6.7 NO COMPENSATION. No salary or compensation for services shall be paid to or by any officer, member of the Board, or member of any committee, except as may be specifically authorized by the Board of Bar Commissioners. This shall not preclude the reimbursement of expenses.

6.8 REFERENDUM. The Board may direct that a matter be submitted to the members of the Section for vote by mail. In such event, binding action of the Section shall be a majority of the votes received in accordance with rules fixed by the Board and as conducted and certified by the Secretary.

6.9 REPORTS. The Board shall present to the Board of Bar Commissioners an annual report of activities for the previous twelve (12) months and such other reports as may be requested by the President of the Board of Bar Commissioners. Such annual written report, with any recommendations, shall be presented to the Executive Director of the State Bar no later than December 31st.

ARTICLE VII: ELECTIONS

7.1 ELECTIVE OFFICERS. Each year, one-third (1/3) of the elected Board positions shall be subject to election as set forth in Section 7.4. These members shall take office on January 1st of the following year, and shall serve for three (3) years until their successors are elected. At the organizational meeting each January, the Board shall elect from its own members a Chair-Elect, a Budget Officer, and a Secretary.

7.2 CHAIR. The Chair-elect shall automatically succeed to the office of Chair. He/she shall serve a term of (2) years, and may, after leaving office, be reelected for an additional term of (2) years if renominated and elected as described in this Article. The chair serving in 2007 may be nominated for, and if elected, may serve for an additional 1 year term.

7.3 ELIGIBILITY FOR OFFICE. Any active status member of the State Bar who is a current member of the Section shall be eligible for office.

7.4 NOMINATIONS AND VOTING. At any time not later than October 1, the Chair, after consultation with the Board, shall appoint a nominating committee of five (5) members of the Section who are not candidates for office, at least one (1) of whom shall not be a present officer or Board member of the Section, and who shall be representative of geographical areas throughout the state. Section members shall receive timely, notice of the annual election, including the positions to be filled and the name of the chair of the nominating committee. The Chair may appoint a member to fill any vacancy that may arise thereafter in the nominating committee. The nominating committee shall make and report one (1) nomination for each position to be filled by election as provided elsewhere in these Bylaws. The report shall identify each nominee and shall include a brief statement of his/her activities in the Section and in the law profession generally. The nominating committee shall submit its report to the chair of the Section no later than October 15th and the report shall be provided to Section members.

One (1) or more additional nominations may be made for any office by petition signed by not less than ten (10) members whose Section membership began at least thirty (30) days prior to the commencement of the annual election. The petition should state that the member nominated has agreed to the nomination. The petition must be sent to the Executive Director of the State Bar and must be received in the State Bar office not later than October 31st. Any nomination made by petition shall be made known immediately to the nominating committee, the other candidates, the Board, and the Chair of the Section.

In the event of the nomination of more than one (1) person for any of the positions to be filled in the election, ballots in such form as may be approved by the Section Board shall be mailed to all current members of the Section no later than the second week of November. Members enrolled in the Section after the ballots have been mailed are not eligible to vote. Such mail ballot shall be accompanied by a brief biographical statement of each person nominated to an office for which more than one (1) name had been placed in nomination, together with an envelope, duly identified on the outside to show that it contains a member's ballot. The Section Board shall prescribe the method of return of these ballots which shall ensure the receipt of all valid votes by the State Bar office no later than November 30th. Election shall be by a plurality of the votes cast by mail.

In the event that only one (1) person is nominated for each position to be filled, ballots need not be mailed. Instead, the nominees shall be deemed elected by acclamation and the election results shall be announced at the organizational meeting of the Board in January.

7.5 TERM OF OFFICE. The term of office for a member of the Board is three (3) years, beginning on January 1 following the election, and ending on December 31, provided that a successor has been duly

elected. If, at the close of any term of office, a successor has not been elected, then the term shall be extended until a successor shall have been elected.

7.6 EXTENSION OF THE CHAIR-ELECT'S TERM AS A BOARD MEMBER. If a member of the Board shall be elected Chair-Elect during the second or third year of his/her elected term, then that member shall not stand for re-election to the Board at the usual time. His/her term shall automatically be extended for an additional full three (3)-year term, but he/she shall serve only the portion of the term coinciding with his/her term as Chair. During the extended term, there shall be elected one (1) less member to the Board than would otherwise be elected and at the end of said Chair-Elect's term of office as Chair, an election shall be held to elect a member of the Board who shall serve for the remainder of the term in accordance with procedures outlined in Section 7.4.

ARTICLE VIII: SUCCESSION OF OFFICERS AND BOARD VACANCIES

8.1 CHAIR-ELECT. The Chair-elect shall, unless he/she shall have refused to act as Chair-Elect or been disqualified, automatically assume the office of the Chair on January 1 for a term of (2) years. If the chair serving in 2007 is nominated for an additional year, the chair will serve for an additional 1 year term.

8.2 OFFICERS AND BOARD. The Board may fill vacancies in its own membership on an interim basis. In the next annual election, the remaining term for any position filled by appointment shall be added to the election notice. Members of the Board and officers so appointed shall serve until the results of the annual election are announced at the organizational meeting of the Board in January.

8.3 ABSENTEEISM. If any officer or member of the Board shall fail to attend two (2) successive meetings of the Board, his/her office shall be automatically vacated, unless excused upon good cause accepted by the members of the Board.

8.4 RETIRING CHAIR. At the end of his/her term of office, the retiring Chair shall become a member of the Board for a term of two (2) years.

ARTICLE IX: REPRESENTATION OF ASSOCIATION POSITION

9.1 BOARD OF BAR COMMISSIONERS REVIEW. Any action by this Section must be approved by the Board of Bar Commissioners of the State Bar of New Mexico before action can be effective as the action of the State Bar of New Mexico. Any resolution adopted or action taken by the Section shall, on request of the Board or the Section, be reported by the Chair to the Board of Bar Commissioners for action by the State Bar and the same shall not be publicly disclosed or pursued further until it has been considered by the Board of Bar Commissioners.

ARTICLE X: SECTION FINANCES AND BUDGETS

10.1 SECTION FINANCES. All funds generated by the Section dues and activities are and shall be funds of the State Bar of New Mexico. Funds shall be expended by the Section only pursuant to a budget approved by the Executive Director of the State Bar.

The Section's fund balance on December 31st of each year shall be considered carryover funds and shall be included in the Section's budget for the coming fiscal year. Effective December 31st 2009 all in excess of one year's worth of dues will be forfeited and transferred to the State Bar General Account. Should the Section be saving funds for a future activity, the Section may request of the Finance Committee additional funds. The request should include a plan and a budget detailing the ways in which excess funds would be spent in the following year.

10.2 BUDGETS. Sections shall operate pursuant to an annual budget for the succeeding calendar year, which shall be submitted to the Executive Director of the State Bar. The Section may, with the approval of the Executive Director of the State Bar, amend its annual budget from time to time during the year to which the budget is applicable. Annual budget or budget amendment proposals shall be submitted by the Board of Directors of the Section to the Executive Director's Designee, who shall review all budget proposals and submit such budget proposals to the Executive Director of the State Bar for approval. Any proposed expenditures shall be explained relative to the purpose and objectives of the Section.

10.3 CONTINUING LEGAL EDUCATION. All programs must be co-sponsored with the State Bar Center for Legal Education before announcement or advertisement of the program. The Chair shall announce a CLE Liaison to work with the CLE Director for development of programs. Should CLE decline a program, the section may appeal to the Board of Bar Commissioners.

ARTICLE XI: ANNUAL REVIEW OF SECTIONS AND COMMITTEES

11.1 The Board [of Bar Commissioners] or its designee shall establish a sunset date for each section and committee that shall be on December 31 of a selected year. On or before September 1 of the sunset year, a member or members of the Bar may petition the Board [of Bar Commissioners] to continue the section or committee. If no member of the Bar petitions the Board [of Bar Commissioners] to continue the section/committee, it will automatically cease to exist on its sunset date unless the Board [of Bar Commissioners] on its own motion votes to continue the section/committee. The petition must contain reasons why the section/committee should be continued. If the Board [of Bar Commissioners] determines that the petition contains sufficient reason to continue the section/committee, it will be continued. Otherwise, the section/committee will be abolished. If a section/committee is continued beyond its sunset date, it will be subject to sunset again in five years, at which time the petition process set forth in this section will be required to continue the section/committee.

ARTICLE XII: REVISION OF BYLAWS

12.1 REVISION OF BYLAWS. These Bylaws may be amended by a majority vote of the Board. They shall become effective upon approval by the Board of Bar Commissioners.