

**BYLAWS OF THE  
TAXATION SECTION  
OF THE VIRGINIA STATE BAR**

**Approved by Council October 1976  
(Amended by Council February 1980)  
(Amended by Council October 1985)  
(Amended by Council June 1993)  
(Amended by Council October 2001)**

**ARTICLE I**

**Name and Jurisdiction**

**Section 1. The name of this Section shall be the Section on Taxation.**

**Section 2. The purpose of this Section shall be to promote the objects of the Virginia State Bar within the field of taxation, not assigned by the Executive Committee or the Council to any other section or to a committee.**

**ARTICLE II**

**Membership**

**Section 1. Any member in good standing of the Virginia State Bar, upon completion of such application as may be prescribed from time to time by the Virginia State Bar pertaining to membership in this Section and payment of the appropriate fee, if any, shall be enrolled as a member of this Section.**

**ARTICLE III**

**Officers**

**Section 1. The officers of this Section shall be a Chairman, Vice-Chairman, and Secretary.**

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**Section 2.** There shall be a Board of Governors, which shall consist of nine voting members and one non-voting member. Nine voting members shall be elected by the Section as hereinafter provided, and one voting member shall be appointed by the Attorney General of Virginia. The non-voting member shall be a member of and selected by the Virginia Bar Association Section on Taxation.

**Section 3.** The Chairman and Vice-Chairman shall be elected by the Board of Governors from among their number, at each Annual Meeting of this Section, to hold office for a term beginning July 1 of each year and ending on June 30 of the next succeeding year, or until their successors shall have been elected and qualified. A Secretary shall be elected by the Board of Governors at the same time and for the same term, who is a member of the Section.

**Section 4.** Members of the Board of Governors elected by the Section shall be nominated and elected to serve a term of three years. The member of the Board of Governors appointed by the Attorney General shall serve for that term set forth in such appointment. The terms of members elected by the Section shall commence as of July 1 next following such election or appointment.

**Section 5.** A member of the Board elected by the Section shall not serve more than six years in succession; provided, however, a member of the Board may serve more than six years in succession if thereafter such member shall be the Chairman or Vice Chairman.

#### **ARTICLE IV**

##### **Nomination and Election of Board of Governors**

**Section 1.** **Nominations** - Not less than ten days before the Annual Meeting, the Chairman shall appoint a nominating committee of at least three members, not more than two of whom may be members of the Board of Governors. The nominating committee shall meet at the place of the Annual Meeting at a time designated by the Chairman of the Section and

shall make and report to the Section nominations for any successors to members of the Board whose terms expire on the 30th day of June following the Annual Meeting.

Two members of the nominating committee shall constitute a quorum and if less than a quorum are present, the Chairman of the Section shall appoint new members sufficient to constitute a quorum. Other nominations may be made from the floor of the Section meeting.

Section 2. Elections - All elections shall be by written ballot unless otherwise ordered by resolution duly adopted by the Section at the Annual Meeting at which the election is held.

## ARTICLE V

### Duties of Officers

Section 1. Chairman - The Chairman shall preside at all meetings of the Section and of the Board of Governors. He shall formulate and present at each Annual Meeting of the Virginia State Bar a report of the work of the Section for the then past year. He shall perform such other duties and acts as usually pertain to his office.

Section 2. Vice-Chairman - Upon the death, resignation, or during the disability of the Chairman, or upon his refusal to act, the Vice-Chairman shall perform the duties of the Chairman for the remainder of the Chairman's term except in case of the Chairman's disability, and then only during so much of the term as the disability continues.

In order to assure greater community of the functioning of the Section, it shall be the duty of the Vice-Chairman to collect and organize all available information essential and important to the appointment of committees.

Section 3. Secretary - The Secretary shall be the custodian of all books, papers, documents, and other property of the Section, except money. He shall keep a true record of the proceedings of all meetings of the Section and of the Board of Governors, whether assembled or acting under submission. With the Chairman, he shall prepare a summary or digest of the proceedings of the Section at its Annual Meeting for publication in the Annual

**Report of the Virginia State Bar, after approval by the Executive Committee, or the Council, or a committee designated by either the Executive Committee or Council to give such approval. He, in conjunction with the Chairman, as authorized by the Board of Governors, shall attend generally to the business of the Section. He shall keep an accurate record of all monies appropriated to and expended for the use of the Section.**

## **ARTICLE VI**

### **Duties and Powers of the Board of Governors**

**Section 1. The Board of Governors shall have general supervision and control of the affairs of the Section subject to the provisions of the Rules for Integration of and bylaws of the Virginia State Bar. It shall especially authorize all commitments or contracts which shall entail the payment of money, and shall authorize the expenditures of all monies appropriated for the use or benefit of the Section. It shall not authorize commitments or contracts which shall entail the payment of more money during any fiscal year than the amount which shall have been previously appropriated to the Section for such fiscal year.**

**Section 2. The Board of Governors may authorize the Chairman to appoint committees from Section members to perform such duties and exercise such powers as the Board of Governors shall direct, subject to the limitations of these bylaws and the bylaws of the Virginia State Bar.**

**Section 3. The Board of Governors, during the interim between Annual Meetings of the Section, may fill vacancies in its own membership and the office of Secretary or, in the event of a vacancy of both the office of Chairman and Vice-Chairman, in the office of Chairman. Members of the Board of Governors, and officers, so elected shall serve until the June 30th following the close of the Annual Meeting following such selection.**

**Section 4. A majority of the Board of Governors shall constitute a quorum and all binding action of the Board of Governors shall be by a majority vote of the whole Board.**

**Section 5. Members of the Board of Governors, when personally present at a meeting of the Board, shall vote in person, but when absent, may communicate their vote, in writing or by telegram, upon any proposition to the Secretary and have it counted, with the same effect as if cast personally at such meeting.**

**Section 6. The Chairman of the Section may, and upon the request of any member of the Board of Governors shall, submit or cause to be submitted in writing to each of the members of the Board of Governors any proposition upon which the Board may be authorized to act, and the members of the Board may vote upon such proposition or propositions so submitted, by communicating their vote thereon in writing or with their respective signatures, to the Secretary who shall record upon his minutes each proposition so submitted, when, how, at whose request same is submitted, and the vote of each member of the Board thereon, and keep on file such written and signed votes. If the votes of a majority of the members of the Board so recorded shall be in favor of such proposition or if such majority shall be against such proposition, such majority vote shall constitute the binding action of the Board.**

## **ARTICLE VII**

### **Meetings**

**Section 1. The Annual Meeting of the Section shall be held during the Annual Meeting of the Virginia State Bar, in the same city or place as such Annual Meeting of the Virginia State Bar, with such programs and order of business as may be arranged by the Board of Governors.**

**Section 2. Special meetings of this Section may be called by the Chairman upon approval of a majority of the Board of Governors, at such time and place as the Board of Governors may determine. The members of the Section present at any meeting shall constitute a quorum for the transaction of business.**

**Section 3. All binding actions of the Section shall be by a majority vote of the members present.**

**Section 4. Tax clinics may be held at such times and places as the Board of Governors may determine.**

## **ARTICLE VIII**

### **Miscellaneous Provisions**

**Section 1. The fiscal year of the Section shall be the same as that of the Virginia State Bar.**

**Section 2. All bills incurred by the Section, before being forwarded to the Treasurer of the Virginia State Bar for payment, shall be approved by the Chairman or the Secretary, or, if the Board of Governors shall so direct, by both of them.**

**Section 3. No salary or compensation shall be paid to any officer or member of the Board of Governors.**

**Section 4. Any action of this Section must be approved by the Council of the Virginia State Bar before the same becomes effective as the action of the Virginia State Bar. Any resolution adopted or action taken by this Section may, on request of the Section, be reported by the Chairman of the Section to any meeting of the Council of the Virginia State Bar for the Bar's action thereon.**

**Section 5. These bylaws shall become effective upon approval thereof by the Council upon recommendation of the Executive Committee of the Virginia State Bar and by this Section.**

**Section 6. All printing for the Section or for the Board of Governors or by committees of this Section shall be done under the supervision of the headquarters office of the Virginia State Bar.**

## **ARTICLE IX**

**These bylaws may be amended at any Annual Meeting of the Section by a majority of the members' vote of the Section present and voting, provided such proposed amendment shall first have been approved by a majority of the Board of Governors and provided, further, that no amendment so adopted shall become effective until approved by the Council upon recommendation of the Executive Committee of the Virginia State Bar.**