

BYLAWS OF THE TAX SECTION OF THE FLORIDA BAR

ARTICLE I NAME AND PURPOSES

Section 1. Name. The name is "The Tax Section of The Florida Bar" ("the section" or "section").

Section 2. Purposes. The purposes of the section are to:

- (a) further the knowledge and practice of members of The Florida Bar and affiliate members of the section in federal, state, and international tax law;
- (b) promote the ethical and competent practice of tax law;
- (c) develop and maintain professional relationships between tax lawyers, non-lawyer groups, and other lawyer groups;
- (d) improve the operation of federal, state, and international tax laws; rules; and regulations that accomplish legitimate government objectives;
- (e) improve the administration of federal, state, and international tax laws; and
- (f) foster members' service to the general public.

ARTICLE II MEMBERSHIP

Section 1. Regular Membership. Any member of The Florida Bar in good standing as defined in the Rules Regulating The Florida Bar is eligible for regular membership in the section on application and payment of the section's annual dues. Any person who ceases to be a member of The Florida Bar in good standing as defined in the Rules Regulating The Florida Bar simultaneously ceases to be a regular member of the section.

Section 2. Affiliate Membership. The directors' committee may, in its sole discretion, accept as an affiliate member of the section, on application and payment of the prescribed affiliate membership dues, any person who is: a full-time law student at any accredited school of law in Florida; a conditionally admitted member of The Florida Bar as defined in the Rules Regulating The Florida Bar; an inactive member of The Florida Bar as defined in the Rules Regulating The Florida Bar; or a law faculty affiliate of The Florida Bar as defined in the Rules Regulating The Florida Bar.

Affiliate members have all the privileges of membership in the section, except that they may not:

- (a) hold any office in the section, whether elected or appointed;
- (b) vote or participate in the election of any officers of the section; and

- (c) vote on the adoption, change, or revision of any provision of these bylaws.

The number of affiliate members of the section at any time may not exceed 1/3 of the total section membership. On becoming a member of The Florida Bar in good standing as defined in the Rules Regulating The Florida Bar, an affiliate member will have 1 calendar year to apply for regular membership in the section.

Section 3. Membership Year. The membership year of the section runs concurrently with the membership year of The Florida Bar.

Section 4. Annual Dues. The annual dues for regular members and for affiliate members of the section are the amount fixed by the section and approved by the Board of Governors of The Florida Bar. There will be no proration of annual dues. After becoming a regular or affiliate member of the section, dues will be payable in advance of each membership year.

ARTICLE III OFFICERS

Section 1. Officers. The officers of the section consist of the following:

- (a) chair;
- (b) chair-elect;
- (c) secretary;
- (d) treasurer;
- (e) director(s) - educational programs division;
- (f) director(s) - section administration division;
- (g) director(s) - state tax division;
- (h) director(s) - federal tax division;
- (i) director(s) - international tax division;
- (j) director(s) - long range planning committee;
- (k) director(s) - new tax lawyers committee;
- (l) director(s) - marketing and membership committee;
- (m) director(s) - sponsorship committee; and
- (n) director(s) - legislation and regulations committee.

Section 2. Selection of Officers.

(a) **Chair.** The chair-elect becomes chair in the manner provided by these bylaws.

(b) **Chair-Elect.** Between April 1 and June 30 of each year, a nominating committee will be constituted and nominate a regular member of the section to the office of chair-elect for the term of office specified in Section 4(b) below. The nominating committee will consist of the following 5 voting members: the 3 immediate past chairs; the current chair; and the chair-elect. The current chair will act as chair of the nominating committee and may appoint additional, non-voting members in the chair's discretion. The nominating committee will meet and confer, either in-person, telephonically or electronically, as designated by the chair. Eligibility for nomination to the office of chair-elect will be limited to regular members of the section who have served (or are currently serving) at least 4 terms of office as an officer, including at least 1 term of office in 2 or more different offices. All members of the section will be notified of the committee's nomination by publication in the next issue of *The Florida Bar News*. Petitions setting forth the name of other nominees meeting the eligibility requirements for the office of chair-elect may be made by any 10 regular members of the section. These petitions will be filed with the secretary of the section not later than September 15, or within 30 days after publication of the committee's nomination (whichever is later), to allow inclusion on a written ballot. Only a regular member of the section meeting the eligibility requirements for the office of chair-elect may be nominated. Nominations will not be valid unless made in the manner provided in these bylaws. If there is only 1 valid nomination for the office of chair-elect, that nominee will become chair-elect effective the following July 1.

(c) **Election Procedure.** If there is more than 1 valid nomination for the office of chair-elect as provided in subdivision (b) above, the chair-elect will be elected by written ballot of a majority of the regular members of the section who vote in the election. A written ballot will be mailed electronically to each regular member of the section by October 1, or within 15 days of the deadline for filing nominating petitions with the secretary, whichever is later. A completed ballot must be received by the secretary, with a copy to the section's program administrator, within 20 days after the date of mailing. Each nominee may prepare a statement of not more than 500 words to be mailed electronically to all regular members of the section with the ballot. The statement may contain any information about the nominee that the nominee chooses. The statement must be received by the secretary no later than 5 days after the deadline for filing the nominating petitions with the secretary to be included with the ballot mailing. Each regular member of the section in good standing as of the ballot mailing deadline will be eligible to cast 1 vote for 1 nominee for the position of chair-elect. The chair, chair-elect, and secretary will determine by majority vote the number of valid ballots received for each nominee. If no nominee receives a majority of the votes cast and timely received by the secretary, a run-off election will be conducted between the 2 nominees receiving the greatest number of votes. A written ballot will be mailed electronically to each regular member of the section within 30 days after the initial ballot mailing deadline, containing the names of the 2 run-off candidates. A completed

ballot must be received by the secretary, with a copy to the section's program administrator, within 20 days of the date of the mailing. Each regular member of the Section in good standing as of the initial ballot mailing deadline will be eligible to cast 1 vote in the run-off election for 1 nominee for the position of chair-elect. The nominee who receives a majority of votes cast that are timely received by the secretary, as determined by majority vote of the chair, chair-elect, and secretary, will be named chair-elect effective the following July 1. The result of the election will be announced by publication in the next issue of *The Florida Bar News*. The chair, assisted by special committee(s) as the chair may appoint, may adopt additional procedures consistent with this section 2 as are necessary to administer the election.

(d) Content of Ballots and Instructions. The chair, assisted by special committee(s) as the chair may appoint, will determine the form and content of the official ballots and accompanying instructions consistent with this section 2 for elections of the chair-elect.

(e) Appointment of Other Officers. The chair-elect will appoint regular members as the secretary, treasurer, and directors. No person may be appointed to more than 1 officer position at a time. Their terms are effective when the chair-elect assumes the office of chair, subject to ratification by the section at its next regularly scheduled meeting. In appointing section officers, the chair-elect may not re-appoint an individual to the same office if that individual has previously served in that office for the 3 prior consecutive years; 2 years is the typical term in office. Each division and committee listed in Section 3 of this Article will have no more than 2 directors.

Section 3. Duties of Officers.

(a) Chair. The chair will preside at all general meetings of the section, at all meetings of the executive council, and at all meetings of the directors' committee. The section chair will appoint and may discharge the officers (except the chair-elect) and all chairs of the section's committees and subcommittees; will be responsible for the preparation of all reports to be submitted to The Florida Bar; and will perform other duties as customarily pertain to the office of the chair.

The section chair is an ex officio member of all committees of the section. All appointments made by the chair to the directors' committee, and of assistant division directors, will be subject to ratification by the section at its next regularly scheduled meeting. The chair may delegate to the division directors the authority to appoint the committee chairs and members of the committees and subcommittees within their respective divisions.

(b) Chair-Elect. The chair-elect will become chair in the event of the death, resignation, removal from office, or failure of the chair to serve, for any reason; except that in the case of temporary disability or absence of the chair, the chair-elect will serve as acting chair only for the duration of the chair's disability or absence. The chair-elect is responsible for duties as the chair or the directors' committee of the section may designate. The chair-elect is an ex officio member of all committees of the section.

(c) Secretary. The secretary will keep the permanent files and records of the section, including minutes of meetings of the section and of the executive council and directors' committee, will record meetings of the finance committee as required by Article VI, Section 8, and will maintain files of the various committee reports.

(d) Treasurer. The treasurer is the chief financial officer of the section. The treasurer will prepare financial reports to the chair and directors' committee, assist the chair-elect in preparing the budget for the subsequent year, and will confer with appropriate employees of The Florida Bar in the proper disbursement of section funds and the proper receipt and maintenance of accounting records of these funds. No commitment or disbursement of section funds may be made without authorization of the chair and treasurer.

(e) Division Directors. The division directors are responsible for implementing the activities of the committees within their respective divisions, coordinating division activities, and assisting the chair in carrying out section projects. The chair may appoint 1 or more assistant directors for the division to assist the division director(s), but assistant directors may not be members of the directors' committee.

(f) Director(s) of Long Range Planning Committee. The director(s) of the long range planning committee are responsible for setting the agenda of, and presiding over, the long range planning committee. The director(s) will coordinate with the chair and chair-elect in the matters to be considered by the committee. The chair may appoint 1 or more assistant directors for the committee to assist the committee director(s), but assistant directors may not be members of the directors' committee.

(g) Director(s) of New Tax Lawyers Committee. The director(s) of the new tax lawyers committee are responsible for all subcommittees within the committee. The director(s) are responsible for formulating, coordinating, and implementing committee activities; working with the division directors as provided in Article VI; and assisting the chair in carrying out section projects. The chair may appoint 1 or more assistant directors for the committee to assist the committee director(s), but assistant directors may not be members of the directors' committee.

(h) Director(s) of Marketing and Membership Committee. The director(s) of the marketing and membership committee are responsible for formulating, coordinating and implementing the section's marketing and membership recruitment plan and activities, including marketing section membership opportunities to current and prospective members, increasing member engagement, increasing section revenue and increasing members' service to the public, in coordination with the long range planning committee, new tax lawyers committee, and any marketing consultant that may be retained by the section. The chair may appoint 1 or more assistant directors for the committee to assist the committee director(s), but assistant directors may not be members of the directors' committee.

(i) Director(s) of the Sponsorship Committee. The director(s) of the sponsorship committee are responsible for developing, coordinating, and maintaining relationships with section sponsors, in coordination with the chair and chair-elect. The

chair may appoint 1 or more assistant directors for the committee to assist the committee director(s), but assistant directors may not be members of the directors' committee.

(j) Director(s) of the Legislation and Regulations Committee. The director(s) of the legislation and regulations committee are responsible for formulating, coordinating, and implementing the section's legislative positions and submitting comments on state, federal, and international tax regulations, in coordination with the state tax division, the federal tax division, and the international tax division. The chair may appoint 1 or more assistant directors for the committee to assist the committee director(s), but assistant directors may not be members of the directors' committee.

Section 4. Term of Office.

(a) Chair. The term of office of the chair begins on July 1 following the term as chair-elect, and ends on the succeeding June 30.

(b) Chair-Elect. The term of office of the chair-elect begins on July 1 after nomination without opposition or election as provided in section 2 of these bylaws and ends on the succeeding June 30, when the chair-elect automatically assumes the office of chair.

(c) Other Officers. The terms of office of the other officers run concurrently with the full term of the chair appointing them.

Section 5. Vacancies. The chair will fill all vacancies, except vacancies in the office of chair and chair-elect, which will be filled in the manner provided by these bylaws. If the office of chair becomes vacant, the chair-elect will immediately assume the office of chair and will serve as chair for the remainder of that term, as well as the term for which the chair-elect was originally elected to serve. If the offices of both chair and chair-elect become vacant, the treasurer will fill the vacancy of chair for the unexpired term, and the secretary will become the chair-elect, to serve the next term as chair. At the next annual meeting of the section, a chair-elect will be elected in the manner provided in these bylaws, to serve the term following that of the former secretary. In the event that the offices of both chair and chair-elect become vacant and cannot be filled as provided above, then the executive director of The Florida Bar will call a meeting of the executive council, which will fill the vacancy of chair from among its members for the unexpired term. At the next annual meeting of the section, a chair and chair-elect will be elected and take office in the manner provided for in these bylaws.

ARTICLE IV DIRECTORS' COMMITTEE

Section 1. Membership. The directors' committee consists of the officers of the section, the immediate past chair of the section, and up to 6 at-large directors appointed by the chair. All past chairs of the section will be ex officio members of the directors' committee and will have the right to vote on matters that come before the committee, but will not be counted for purposes of a quorum.

Section 2. Responsibilities. The directors' committee is responsible for the daily operations of the section and is the governing body of the section between section meetings. The committee conducts its business at regular and special meetings as provided in these bylaws, as called by the chair. Meetings may be conducted in person, telephonically, or electronically, as determined by the chair. The directors' committee is also responsible for reviewing long range planning goals and policies for the section, including budget and CLE matters as may be suggested by the long-range planning committee. The section may delegate to the directors' committee any of its authority. All actions of the directors' committee taken on behalf of the section, except those delegated to it by the section, are subject to ratification by the section at its next regular meeting.

Section 3. Reports. The secretary of the section will submit a written report at regular and special meetings of the section summarizing the activities of the directors' committee since the date of the last regular or special meeting of the directors' committee.

ARTICLE V EXECUTIVE COUNCIL

Section 1. Membership. The membership of the executive council consists of the directors' committee, any assistant directors provided in Article III, Section 3, the chair and vice-chairs of each standing committee of the section, and the chair and vice-chair of each subcommittee of a standing committee of the section. All past chairs of the section are ex officio members of the executive council.

Section 2. Duties. The executive council will have duties and responsibilities as are specifically granted to it under these bylaws or delegated to it by the directors' committee or the section.

ARTICLE VI DIVISIONS AND COMMITTEES

Section 1. Educational Programs Division. The standing committees of the educational programs division are:

- (a) Fall Meeting;
- (b) International Tax Conference;
- (c) Representing the Physician;
- (d) National Multistate Tax Program;
- (e) Annual Tax Update and Certification Review;
- (f) Annual Wealth & Asset Protection;
- (g) State Tax Conference; and
- (h) Annual Meeting.

The committees of the educational programs division are responsible for cooperating with appropriate committees of The Florida Bar in arranging legal institutes and other similar programs; for providing speakers on tax subjects to local bar associations and other groups; and, in general, for developing, coordinating, implementing, and conducting programs to better inform the members of the section, The Florida Bar, and the public regarding developments in taxation and the importance of obtaining competent, proper advice in tax matters.

Section 2. Section Administration Division.

(a) The standing committees of the section administration division are:

- (1) Meeting and CLE Statistics Committee;
- (2) Washington, D.C. Trip Planning Committee;
- (3) National Tax Moot Court Competition Committee;
- (4) Outstanding Florida Tax Lawyer Committee;
- (5) Pro-bono Committee;
- (6) Professional Liaisons;
- (7) Publications;
- (8) Publicity;
- (9) Scholarship; and
- (10) Website.

(b) The committees of the section administration division are responsible for:

(1) compiling statistics with respect to the section's meeting and educational programs;

(2) planning and coordinating the Washington, D.C. trip and other activities of the section, and coordinating activities with The Florida Bar, other sections of The Florida Bar, the American Bar Association, the American Association of Attorney-Certified Public Accountants, and the Florida Association of Attorney-Certified Public Accountants;

(3) administering and coordinating the section's moot court competition;

(4) selecting an individual each year who has made major contributions to the advancement of the practice of tax law and who exemplifies the highest standards of competence and integrity to receive the Gerald T. Hart Outstanding Tax Attorney of the Year Award; selecting a public servant each year who has

demonstrated a commitment to promoting the fair administration of the tax laws to receive the Marvin C. Gutter Outstanding Public Service Award;

(5) coordinating pro bono efforts and opportunities for section members;

(6) cooperating with appropriate committees of The Florida Bar engaged in similar or allied activities and encouraging participation in the tax certification program; maintaining liaison with law schools in the State of Florida and those law schools maintaining graduate tax programs; maintaining liaison with accountants, lay tax practitioners, the Internal Revenue Service, the State of Florida Department of Revenue, and other persons interested in state and federal tax laws;

(7) publishing and distributing all directories of the section; cooperating with editing and furnishing articles for publication in *The Florida Bar Journal*; and publishing and distributing a periodical entitled "*The Tax Section Bulletin*";

(8) publishing the activities of the section and its committees;

(9) coordinating and supervising scholarships, which may be provided by the section to the various law schools located in the State of Florida; coordinating fellowships which may be made from time to time by the section and selecting fellows; and

(10) maintaining the section's website.

(c) The Outstanding Tax Lawyers Committee will consist of the chair of the section.

(d) The Professional Liaisons Committee will maintain liaisons with the following organizations:

(1) American Bar Association Section of Taxation;

(2) Business Law Section of The Florida Bar;

(3) Real Property, Probate and Trust Law Section of The Florida Bar;

(4) Florida Institute of Certified Public Accountants;

(5) Florida Association of Attorney-Certified Public Accountants;

(6) Internal Revenue Service;

(7) State of Florida Department of Revenue;

(8) all law schools in the State of Florida; and

(9) all graduate tax law programs in the State of Florida.

(e) The Publications Committee will consist of the following subcommittees:

- (1) Florida Bar *Journal*;
- (2) Tax Section *Bulletin*;
- (3) Tax Section Directory; and
- (4) Tax Section E-newsletter.

Section 3. State Tax Division.

(a) The standing committees of the state tax division are:

- (1) Sales, Use, and Gross Receipts Taxes;
- (2) Documentary Stamp, Intangible, and Corporate Income Tax;
- (3) Administration and Procedures;
- (4) Ad Valorem Taxes; and
- (5) Publications and Bulletin.

(b) The committees of the state tax division are responsible for monitoring and informing section members regarding substantive state tax developments; monitoring and informing section members regarding developments in state tax administration and procedure; coordinating with the legislation and regulations committee in evaluating, recommending and commenting on proposed legislative and regulatory changes to state tax laws for consideration by the section; and for providing written commentary on and analysis of state tax issues in publications of the section and of The Florida Bar. The duties of each standing committee will be established by the director(s) of the state tax division.

Section 4. Federal Tax Division.

(a) Each standing committee of the federal tax division will be supervised by an assistant director. Each committee will include the standing subcommittees set forth below and other subcommittees established pursuant to section 14 of this article. The chair of each subcommittee will report to the assistant director of the committee of which that subcommittee is a part. The standing committees and subcommittees of the federal tax division are:

- (1) Taxation of Business Organizations/Individuals -
 - (A) Taxation of Corporations;
 - (B) Taxation of Employee Benefits;

- (C) Taxation of Limited Liability Companies;
- (D) Taxation of Partnerships;
- (E) Taxation of S Corporations;
- (F) Taxation of Individuals; and
- (G) Specialty Areas.

(2) Estate Planning -

- (A) Taxation of Estates and Gifts;
- (B) Taxation of Exempt Organizations; and
- (C) Taxation of Fiduciary Income.

(3) Tax Controversy and Procedure -

- (A) Taxation of Bankruptcy;
- (B) Civil Tax Procedure;
- (C) Criminal Tax Procedure;
- (D) IRS Collection Activities;
- (E) Tax Liaison; and
- (F) Tax Court Bar Relations.

(b) The committees of the federal tax division are responsible for monitoring and informing section members regarding substantive federal domestic tax developments; monitoring and informing section members regarding developments in federal domestic tax administration and procedure; coordinating with the legislation and regulations committee in evaluating, recommending and commenting on proposed legislative and regulatory changes to federal domestic tax laws for consideration by the section; and for providing written commentary on and analysis of federal domestic tax issues in publications of the section and of The Florida Bar. The duties of each standing committee will be as established by the director of the federal tax division and by the assistant director for the relevant standing committee.

(c) Liaisons of the federal tax division will be appointed by the chair and will include special liaison to the tax committee of the southeast region. Up to 3 individuals will be appointed to be delegates from Florida to the special liaison tax committee of the southeast region. Each delegate will serve for a term of 3 years. In selecting delegates, the chair should give preference to, but will not be required to appoint, the immediate past chair of the section. In the event of a vacancy among the

Florida delegation, the chair of the section will fill the vacancy by appointment. If a delegate is unable to attend a meeting, the chair will appoint a substitute acting delegate for that meeting only. Liaison will be maintained with the tax court to foster appropriate forums to exchange ideas and resolve mutual problems. Liaison will be maintained with the regional counsel's office of the Internal Revenue Service and the tax division of the Department of Justice.

Section 5. International Tax Division.

(a) Each standing committee of the international tax division will be supervised by an assistant director. Each committee will include the standing subcommittees set forth below and other subcommittees established pursuant to section 14 of this article. The chair of each subcommittee will report to the assistant director of the committee of which that subcommittee is a part. The standing committees and subcommittees of the international tax division are:

- (1) Taxation of International Transactions-Out-Bound;
- (2) Taxation of International Transactions-In-Bound; and
- (3) International Trusts and Estates.

(b) The committees of the international tax division are responsible for monitoring and informing section members regarding substantive international tax developments; monitoring and informing section members regarding developments in international tax administration and procedure; coordinating with the legislation and regulations committee in evaluating, recommending, and commenting on proposed legislative and regulatory changes to international tax laws for consideration by the section; and for providing written commentary on and analysis of international tax issues in publications of the section and of The Florida Bar. The duties of each standing committee will be as established by the director of the international tax division and by the assistant director for the relevant standing committee.

Section 6. Long Range Planning Committee. The long range planning committee is responsible for a continuing review of the operations of the section and suggesting long range planning and policy goals for the section, including consulting with the finance committee and the chair on budgetary matters.

Section 7. New Tax Lawyers Committee.

(a) The current standing subcommittees of the new tax lawyers committee are:

- (1) Educational Programs;
- (2) Mentor Programs; and
- (3) Membership.

(b) The subcommittees of the new tax lawyers committee are responsible for assisting the section and its various committees engaged in similar activities within the scope of the subcommittees; providing a forum for new tax lawyers to become integrated into the section and the practice of tax law; providing information and assistance to new tax lawyers in the section; stimulating the interest and participation of new tax lawyers in the section's activities; and carrying out projects for the betterment of relations between the members of the section, law students, the bar, bench, and community.

(c) Membership of the new tax lawyers committee will include all regular and affiliate members of the section who have not attained the age of 36 at the beginning of the fiscal year of the section. In addition, any regular or affiliate member of the section who has not practiced tax law for more than 10 years at the beginning of the fiscal year of the section, regardless of age, will be a member of the new tax lawyers committee. All members of the new tax lawyers committee will be entitled to the rights and privileges of membership for the remainder of the fiscal year.

Section 8. Finance Committee. The finance committee will be responsible for advising and assisting the chair and treasurer on budgetary matters, including but not limited to: developing and implementing procedures for monitoring and maintaining section finances; planning the section budget; planning the budget for section meetings; and analyzing any necessary budget modifications during the fiscal year. Any final decisions regarding budgetary matters will be the responsibility of the chair. The finance committee will have 12 members: the 2 immediate past chairs, the chair-elect, the treasurer, the secretary, the sponsorships committee director(s), up to 3 at-large members appointed by the chair, and 3 ex officio members who are past chairs. The finance committee will hold its meetings in conjunction with the directors' committee or at other times and places as the chair may designate. All meetings of the finance committee will be recorded by the secretary. Meetings of the finance committee may be held telephonically or electronically.

(a) The meeting committee is a standing subcommittee of the finance committee. The meeting committee will be responsible for assisting the chair and chair-elect in budgeting for each section meeting; evaluating each meeting and providing information to the incoming chair and chair-elect; developing guidelines to provide consistency in meeting cost, location, and participation; developing a manual to guide future meeting planning; and engaging section members in fulfilling its responsibilities. The meeting committee will have 7 members: 5 past chairs plus 2 other finance committee members. The chair of the meeting committee may not be a past chair of the section, and serves for a 2-year term.

Section 9. Marketing and Membership Committee. The marketing and membership committee will be responsible for formulating, coordinating, and implementing the section's marketing and membership recruitment plan and activities, including marketing section membership opportunities to current and prospective members, increasing member engagement, increasing section revenue, and increasing members' service to the public, in coordination with the long range planning committee, new tax lawyers committee, and any marketing consultant that may be retained by the section.

Section 10. Sponsorship Committee. The sponsorship committee will be responsible for developing, coordinating, and maintaining relationships with section sponsors, in coordination with the chair and chair-elect. All past chairs of the section will be ex officio members of the committee.

Section 11. Legislation and Regulations Committee. The legislation and regulations committee will be responsible, in coordination with the state tax division, the federal tax division, and the international tax division for formulating, coordinating, and implementing the section's legislative positions and submitting comments on state, federal, and international tax regulations, including evaluating and recommending proposed state, federal, and international tax legislative and regulatory changes for consideration by the section.

Section 12. Functions of Standing Committees. The standing committees have responsibility for their subcommittees, the subject matter indicated by their names, and further responsibilities or subcommittees as the directors' committee by majority vote or the chair of the section under section 13 of this article may assign, designate, or otherwise establish.

Section 13. Organization of Standing Committees. The chairs of the standing committees and any subcommittees are appointed by the chair of the section. The retiring committee chairs will deliver to the incoming committee chairs the permanent committee files and records, if any. The chair of the section may designate 1 or more vice-chairs for any standing committee. The chair of a standing committee may organize 1 or more subcommittees from among the membership of the standing committee.

Section 14. Additions to and Deletions of Standing Committees. The chair of the section, subject to approval of the directors' committee, may create additional standing committees, combine the activities of 2 or more standing committees, abolish a standing committee, or create or abolish subcommittees of standing committees, but any of these actions will be effective only during the chair's term of office.

ARTICLE VII MEETINGS

Section 1. Section.

(a) **Organizational Meeting.** Each fiscal year the section will hold an organizational meeting at a time and place fixed by the chair of the section.

(b) **Annual Meeting.** Each fiscal year the section will hold an annual meeting at a time and place fixed by the chair of the section.

(c) **Regular Meetings.** In addition to the organizational meeting and the annual meeting, the section may hold 1 or more regular meetings as determined by the chair of the section. The date and location of each regular meeting will be fixed by the chair of the section.

(d) **Notice of Meetings.** Notice of each meeting will be given by electronic means to section members and by publication of the time, date, and place in *The Florida Bar Journal*, *Florida Bar News*, or the *Tax Section Bulletin*.

(e) **Quorum.** The regular members of the section present in person at any meeting will constitute a quorum, and a majority vote of those present and voting will be binding.

Section 2. Directors' Committee. The directors' committee will hold its organizational meeting in conjunction with the organizational meeting of the section, and will hold a meeting in conjunction with the annual meeting of the section. In addition, a meeting of the directors' committee will be held in conjunction with each regular or special meeting of the section. The date and location of each regular meeting will be fixed by the chair of the section, who will give written notice to each member of the directors' committee at least 30 days prior to the scheduled date. Special meetings of the directors' committee will be held at the times and places as the chair of the section designates by written or electronic notice to each member of the directors' committee at least 7 days prior to the meeting date. Meetings of the directors' committee may be held telephonically or electronically. At these meetings the written or electronic proxy of any committee member will be recognized for purposes of a quorum and may be voted by the holder designated. Attendance in person or by proxy of more than 50% of the members of the directors' committee will constitute a quorum for any of these meetings, and the majority vote of those present, in person or by proxy, will be binding.

Section 3. Executive Council. The executive council may hold meetings as determined by the chair of the section. The date and location of each meeting will be fixed by the chair of the section, who will give written or electronic notice of the date and location to each member of the executive council at least 7 days prior to the meeting date. Those regular members present at a meeting of the executive council duly called will constitute a quorum for any regular or special meeting, and a majority vote of the quorum will be binding.

Section 4. Division Meetings. The director of each division may call a meeting of the division at the time and place and on notice as the director deems desirable. Meetings may be held telephonically or electronically.

Section 5. Standing Committees. The chair of each standing committee may call a meeting of the committee at the time and place and on notice as the chair deems desirable. Meetings may be held telephonically or electronically.

Section 6. Subcommittees. The chair of each subcommittee may call a meeting of the committee at the time and place and on notice as the chair deems desirable. Meetings may be held telephonically or electronically.

ARTICLE VIII ADVOCACY POLICY

Section 1. Limits on Legislative Involvement. The section may be involved in legislation that is significant to the judiciary, the administration of justice, the fundamental

legal rights of the public, or the interests of the section or its programs or functions, consistent with the bylaws of The Florida Bar and the standing policies and procedures of the board of governors. The section may be recognized by the board of governors as taking action on or advocating a position on a legislative or political issue only when all of the following criteria are met:

- (a) the issue involved is within the section's subject matter jurisdiction as described in the section's bylaws;
- (b) the issue is beyond the scope of permissible legislative or political activity of The Florida Bar, or the issue is within the permissible scope of legislative or political activity of The Florida Bar and the proposed section position is not inconsistent with an official position of the bar on that issue; and
- (c) the issue is not one that carries the potential of deep philosophical or emotional division among a substantial segment of the membership of the bar.

For purposes of this article, "legislation" includes administrative action by taxing authorities.

Section 2. Notice of Legislative Position. In July of each year, prior to the regularly scheduled meeting of the board of governors, the chair will notify the executive director of The Florida Bar of all of the section's approved legislative positions then in effect. These positions will be clearly identified as positions of the section only, at all times before legislative bodies and members, unless otherwise authorized by the board of governors.

Section 3. Procedure for Adoption of Legislative Positions. All legislative positions of the section will be adopted in accordance with the provisions of this article. Adoption of a legislative position requires a bifurcated vote by the section. On proper motion at a duly noticed meeting, the section, by a 2/3 vote of the regular members present and voting, must first find that a proposed legislative position is within the purposes of the section outlined in Article I, Section 2 of these bylaws; and second, by separate motion, the section must approve the substance of the proposed legislative position by a majority vote. Once adopted, the secretary will immediately notify the executive director of The Florida Bar in writing of the section's adoption of the legislative position. The legislative position of the section may not be advanced until the board of governors has reviewed the position and has not disapproved it in accordance with the board's standing legislative policies and procedures. Once approved, a legislative position of the section will remain in effect for the full biennial session during which it is adopted, unless otherwise reversed or rescinded by the board, or by a vote of the members of the section present and voting at a regularly scheduled meeting.

Section 4. Executive Approval Committee. The section's executive approval committee will be composed of 3 members, consisting of the chair, chair-elect, and a third regular member appointed by the chair for a staggered term. At any time that the section cannot meet to adopt a legislative or judicial position prior to the time when action is expected or required, the executive approval committee has the authority to adopt a position of the section with respect to pending legislation or litigation. Any position thus taken must be

approved by the board of governors and ratified by the section at its next scheduled meeting; any legislative position may be rescinded in accordance with Section 3 of this article.

Section 5. Limits on Adoption of Judicial Positions. The section may adopt a position and submit an amicus curiae brief in pending litigation only when the issue is beyond the scope of permissible legislative or ideological activity of The Florida Bar, or the issue is within the permissible legislative or ideological activity of the bar and the proposed brief does not take a position that is inconsistent with an official position of the bar. The section may not adopt a position or submit an amicus curiae brief in pending litigation unless the issue involved is within the area of subject matter interest of the section as described in its bylaws, and the issue is not one that carries the potential of deep philosophical or emotional division among a substantial segment of the membership of the bar.

Section 6. Procedure for Adoption of Judicial Positions. All proposed judicial positions of the section will be adopted in accordance with the procedures described in sections 3 and 4 of this article, as applicable. Once adopted, the secretary will immediately notify the board of governors of the nature of the litigation, the positions(s) sought to be taken by the section as amicus curiae, the anticipated effect of the litigation and the final decision, the need for the section to take the proposed position, the absence or existence of conflict with any previous position adopted by either the board of governors or any other sub-unit of The Florida Bar and will indicate if the other group has been contacted about its position. Except in emergency situations, notice, along with a draft of the amicus curiae brief, must be provided at least 10 days prior to the filing of the brief. In emergency situations both the 10-day requirement and the prior submission of a completed amicus curiae brief may be waived by the president of The Florida Bar. The section may not file its motion for leave to appear or proposed amicus curiae brief without express consent of the executive committee of the bar or the board of governors and, if approved, any amicus curiae position taken by the section must be clearly identified as the action of the section and not that of The Florida Bar, unless the executive committee of the bar or board of governors directs otherwise.

Section 7. Section Lobbyist. On the approval of the board of governors, the section may retain a lobbyist to assist it in advancing its legislative position. In requesting approval, the section must submit to the board of governors information as the board requests. The section lobbyist must communicate all proposed legislative developments to the executive director of The Florida Bar. No amount will be budgeted or spent for legislative activities other than the amount budgeted or received as voluntary dues from section members.

ARTICLE IX MISCELLANEOUS

Section 1. Action of The Florida Bar. No action of the section may be represented as the action of The Florida Bar unless it has been approved by the board of governors.

Section 2. Financial Obligations. Before payment, all financial obligations of the section must first be approved in the manner specified in these bylaws.

Section 3. Compensation and Expenses. No salary or other compensation will be paid to any member of the section for performance of services to or on behalf of the section (except that a member may be compensated as a section lobbyist approved pursuant to Article VIII, Section 7), but members may be reimbursed for reasonable and necessary telephone expenses, reproduction expenses and other similar out-of-pocket expenses that are documented as having been incurred in the performance of these services and are specifically authorized by the chair of the section or the directors' committee.

Section 4. Action of the Tax Section. Unless otherwise specified, where action by the section is required or authorized by these bylaws, a majority vote of the members of the section present and voting at a duly called meeting of the section will be binding. Where action of the executive council is called for by standing board policies, Rules Regulating The Florida Bar, or similar policies or regulations of The Florida Bar, the action of the section will be substituted, except as the authority to take the action is delegated by the section to the directors' committee or the executive council.

Section 5. Amendments. These bylaws may be amended only by the board of governors on recommendation by the section.

Section 6. Conduct of Meetings. The current edition of Robert's Rules of Order will govern the conduct of all meetings of the section, its divisions, committees, and subcommittees.

Section 7. Effective Date. These bylaws are effective July 19, 2019, as approved by the Board of Governors of The Florida Bar.