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.

(a) In order to allow persons who are not qualified for regular membership pursuant to Section 1 of this Article to be involved in activities of the section and receive information and publications from the section, the directors' committee may, in its sole discretion, accept as an affiliate member of the section, on application and payment of the prescribed dues, any of the following:

(1) a full-time law student at any ABA-accredited school of law in the United States;

(2) a full-time law faculty at any ABA-accredited law school in the United States;

(3) a conditionally admitted member of The Florida Bar as defined in the Rules Regulating The Florida Bar;

(4) an inactive member of The Florida Bar as defined in the Rules Regulating The Florida Bar; or

(5) a person admitted to practice law and in good standing in any jurisdiction outside Florida, including other states, territories, and foreign nations.

Any affiliate member who ceases to fall within 1 of the 5 categories above ceases to be an affiliate member of the section.

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

(1) hold any office in the section, including service on the executive council, whether elected or appointed;

(2) vote or participate in the election of any officers of the section; or

(3) vote on the adoption of any section legislative or judicial position.

(c) The number of affiliate members of the section at any time may not exceed 1/3 of the total section membership.

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 and local 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 (i.e., the individual who is serving as chair during such period from April 1 to June 30); and the chair-elect (i.e., the individual who will become the chair on July 1 of such year). If any of the foregoing individuals declines to serve or is unavailable, then such vacancy shall be filled by the next immediate past chair who is able and willing to serve so that the nominating committee consists of 5 voting members. 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 be known as the chair-elect designee and 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 known as the chair-elect designee and become 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 Section 2 of this Article 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 executive council 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 been serving in that office for 3 consecutive years immediately prior to such appointment; 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; select the Gerald T. Hart Outstanding Tax Attorney of the Year; select the Marvin C. Gutter Outstanding Public Service Award; be responsible for the preparation of all reports to be submitted to The Florida Bar; and 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 executive council 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 shall coordinate with appropriate employees of The Florida Bar to confirm that the permanent files and records of the section, including minutes of meetings of the section and of the executive council and directors' committee, as well as in files of the various committee reports, are maintained.

(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, or if such commitment or disbursement relates to a reimbursable expense of the chair, then authorization of the chair-elect and treasurer.

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

(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.

(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.

(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.

(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.

(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 and local tax division, the federal tax division, and the international tax division.

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 this Article 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, the chair-elect designee, the chair of the International Tax Conference, 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.

In exigent circumstances as determined in the chair's judgement, the chair may convene an executive committee, consisting of the chair, chair-elect, and 1 other directors' committee member, to act on behalf of the directors' committee, subject to ratification by the directors' committee at its next meeting of any actions taken by the executive committee.

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 (whether physically, telephonically, or electronically), as determined by the chair. The directors' committee is also responsible for: recommending amendments to these bylaws to the executive council for approval under Article V, Section 2; and 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 executive council 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. Responsibilities. The executive council is responsible for: recommending amendments to these bylaws, on behalf of the section, to the board of governors for approval; approving the section budget; fixing the amount of annual section dues for purposes of Article II, Section 4; ratifying actions of the directors' committee taken on behalf of the section; and ratifying the chair's appointment of section officers, directors,

and assistant directors. The executive council will have additional duties and responsibilities as are specifically delegated to it by the directors' committee or by the section, and where action of the executive council is called for by standing board of governors policies, Rules Regulating The Florida Bar, or similar policies or regulations of The Florida Bar. The executive council conducts its business at regular and special meetings as provided in these bylaws, as called by the chair. Meetings may be conducted in person (whether physically, telephonically, or electronically), as determined by the chair.

ARTICLE VI
DIVISIONS AND COMMITTEES

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

(a) Ullman Year in Review;

(b) Fall Meeting; and

(c) 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. The committees of the educational programs division includes additional standing committees and subcommittee established under Section 13 of this Article.

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. Meeting Planning Committee;

(3) National Tax Moot Court Competition Committee;

(4) Pro-bono Committee;

(5) Professional Liaisons;

(6) Publications;

(7) Scholarship; and

(8) 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. meeting 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) soliciting nominees of 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 and advise the chair of the nominees;

(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 in paper and/or electronic media;

(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 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.

(d) 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. The state and local tax division are responsible for monitoring and informing section members regarding substantive state and local tax developments; monitoring and informing section members regarding developments in state and local tax administration and procedure; coordinating with the legislation and regulations committee in evaluating, recommending and commenting on proposed legislative and regulatory changes to state and local tax laws for consideration by the section; liaisoning with the National Multistate Tax Symposium; and providing written commentary on and analysis of state tax issues in publications of the section and of The Florida Bar.

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 established pursuant to Section 13 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 of the federal tax division are:

(1) Taxation of Business Organizations/Individuals

(2) Taxation of Gratuitous Transfers and Tax-Exempt Organizations; and

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(3) Tax Controversy and Procedure.

(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) Liaison will be maintained with the United States Tax Court 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 subcommittees established pursuant to Section 13 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 of the international tax division are:

(1) International Tax Conference;

(2) Taxation of International Transactions-Out-Bound;

(3) International Tax Compliance;

(4) Taxation of International Transactions-In-Bound; and

(5) 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 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. In addition, the International Tax Conference committee is responsible for planning, promoting, and producing the International Tax Conference on an annual basis, and developing protocols to ensure the success, continuity, and succession of leadership for the conference.

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 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. 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 9. 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 10. Legislation and Regulations Committee. The legislation and regulations committee will be responsible, in coordination with the state and local 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 legislative and regulatory changes which may impact the practice of tax law for consideration by the section.

Section 11. 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 12. 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 13. 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 as designated by the chair of the section.

(b) Annual Meeting. Each fiscal year the section will hold an annual meeting as designated 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 designated by the chair of the section.

(d) Notice and Format of Meetings. Notice of each meeting will be given by electronic means to section members and by publication in The Florida Bar *Journal*, Florida Bar *News*, or the Tax Section *Bulletin*. Meetings of the section may be held telephonically or electronically if, in the chair’s judgement, meeting at a specific location is impractical under the circumstances.

(e) Quorum. The regular members of the section present in person (whether physically, telephonically, or electronically, as designated by the chair) 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 time of each regular meeting will be designated 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 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 (whether physically, telephonically, or electronically, as designated by the chair) 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 members attending will be binding.

Section 3. Executive Council. The executive council may hold meetings as determined by the chair of the section. The date and time of each meeting will be designated by the chair of the section, who will give written or electronic notice of the meeting to each member of the executive council at least 7 days prior to the meeting date. Those members of the executive council present in person (whether physically, telephonically or electronically, as designated by the chair) at a duly called regular or special meeting of the executive council will constitute a quorum, 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, as designated by the director.

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 standing committee chair deems desirable. Meetings may be held telephonically or electronically, as designated by the standing committee chair.

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 subcommittee chair deems desirable. Meetings may be held telephonically or electronically, as designated by the subcommittee chair.

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 ("the 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 either beyond the scope of the bar's permissible legislative or political activity or the issue is within the bar's permissible scope of legislative or political activity and the proposed position is consistent with an official bar position on that issue; and

(c) the issue does not have the potential for deep philosophical or emotional division among a substantial segment of the bar's membership.

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 in person (whether physically, telephonically or electronically, as designated by the chair) 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 in person (whether physically, telephonically or electronically, as designated by the chair) 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. 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 such 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 section services or events and are approved by the chair or Treasurer of the section. Furthermore, the chair may

be reimbursed for the costs of lodging (at the standard room block rate), meeting registration (exclusive of separately ticketed events not included in the general registration fee), and CLEs connected with a section meeting, and the chair-elect may be reimbursed for the costs of meeting registration (exclusive of separately ticketed events not included in the general registration fee) and CLEs connected with a section meeting. The directors committee may also, to the extent it deems appropriate, adopt a policy to provide reimbursement to the chair and/or chair-elect for additional expenses directly incurred in the performance of section services.

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 in person (whether physically, telephonically or electronically, as designated by the chair) and voting at a duly called meeting of the section will be binding.

Section 5. Amendments. These bylaws may be amended only by the board of governors on recommendation by the executive council on behalf of 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 as approved by the Board of Governors of The Florida Bar.