

SECTION OF TAXATION  
KENTUCKY BAR ASSOCIATION  
BY-LAWS

(Revised 6-16-11)

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ARTICLE I

NAME AND PURPOSE

Section 1. The name of this Section shall be the Section of Taxation ("Section") of the Kentucky Bar Association ("Association").

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

ARTICLE II

MEMBERSHIP

Section 1. Any member of the Association, upon payment of the dues for the current year, shall be enrolled as a member of the Section. Members so enrolled whose dues are paid shall constitute the membership of the Section.

Section 2. Annual Section dues for members of the Section shall be in amounts set by the Section, payable upon enrollment and thereafter annually in advance each year at the beginning of the Association's Fiscal Year succeeding such enrollment. Any Member of the Section whose annual dues shall be more than six months past due shall thereupon cease to be a member of the Section.

ARTICLE III

OFFICERS

Section 1. The officers for the Section shall include a Chair, a Chair-Elect and a Vice Chair. ("Required Offices"), along with a Secretary and Treasurer, all of whom shall be elected for a term of one year, from and by the Section's own membership present and voting at the required annual Section meeting, which shall take place during the annual meeting of the Association or as otherwise scheduled by the Section to take place prior to the end of the current fiscal year ending June 30th ("Fiscal Year"). No individual may serve in any one of the Required Offices for a period of greater than two consecutive years. If the Section fails to fill the Required Offices at its annual meeting, the

Association's Board of Governors, following a petition from the Section, may appoint an interim officer to fill the remainder of the term.

Section 2. The Chair-Elect, Vice Chair, Secretary and Treasurer shall be elected, in the manner hereinafter provided, at each annual meeting of the Section to hold office for a term beginning at the close of the annual meeting at which they shall have been elected and ending at the close of the next succeeding annual meeting of the Section, or until their successors shall have been elected and qualified. The Chair shall hold office for like term and shall be succeeded at the close of such term by the Chair-Elect; provided that if there is no Chair-Elect or the Chair-Elect shall not qualify, the Chair shall be nominated and elected in the manner hereinafter provided.

#### ARTICLE IV

##### NOMINATION AND ELECTION OF OFFICERS

Section 1. Nominations. At each annual meeting of the Section, the members in attendance shall nominate from among those members attending the annual meeting, members to serve as Chair-Elect, Vice-Chair, Secretary and Treasurer for the upcoming Fiscal Year.

Section 2. Vacancies. In any year when vacancies exist or may occur at the close of the annual meeting, such further nominations shall be considered as may be necessary to fill the vacancies.

Section 3. Elections. All elections shall be held at the time indicated in the Official Program of the annual meeting. Elections may be by secret ballot if there are two or more candidates for a particular office.

#### ARTICLE V

##### DUTIES OF THE OFFICERS

Section 1. Chair. The Chair shall have general supervision and control of the affairs of the Section subject to Rule 3 of the Supreme Court, the By-Laws of the Association, and the By-Laws of the Section. During the interval between meetings of the Section, the Chair, together with the Chair-Elect and Vice-Chair shall have full authority to act for the Section and any such action taken shall be reported to the members of the Section at the next annual or special meeting of the Section. The Chair shall preside at all meetings of the Section. The Chair shall formulate and present to the Association a report of the work of the Section for the then past year. The Chair may appoint committees from Section members to perform such duties and exercise such powers as the Chair may direct, subject to the limitations of these By-Laws and the Constitution and By-

Laws of the Association. The Chair shall perform such other duties and acts as usually pertain to the Chair's office.

Section 2. Chair-Elect. Upon the death, resignation or during the disability of the Chair, or upon the Chair's refusal to act, the Chair-Elect shall perform the duties of the Chair for the remainder of the Chair's term except in case of the Chair's disability and then only during so much of the term as the disability continues. The Chair-Elect shall perform other such duties and acts as usually pertain to the Chair-Elect's office.

Section 3. Vice Chair. The Vice-Chair, in conjunction with the Chair, shall attend generally to the business of the Section. The Vice-Chair shall perform such other duties and acts as usually pertain to the Vice-Chair's office.

Section 4. Secretary. The Secretary shall be responsible for the preservation of all books, papers, documents and other papers of the Section, except money. The Secretary shall keep a true record of the proceedings of all members of the Section whether assembled or acting under submission. With the Chair, the Secretary shall prepare a summary or digest of the proceedings of the Section for its annual meeting and any special meetings. The Secretary shall perform such other duties and acts as usually pertain to the Secretary's office.

Section 5. Treasurer. The Treasurer shall maintain accurate records as to the financial matters of the Section, and be prepared to report on the same at the annual meeting and any special meeting of the Section. The Treasurer shall perform such other duties and acts as usually pertain to the Treasurer's office.

## ARTICLE VI

### MEETINGS

Section 1. The annual meeting of the Section shall take place during the annual meeting of the Association, in the same city or place as such annual meeting of the Association, with such program and order of business as may be arranged. Alternatively, the Section may schedule the Section's annual meeting to occur on any date prior to the end of the current Fiscal Year, at such time and place as the Section deems appropriate; provided, however, the Chair shall cause notice of the alternative date, time and location of the annual meeting to be provided to the members at least thirty days in advance of such alternative date of the annual meeting.

Section 2. Special meetings of the Section may be called by the Chair at such time and place as the Chair may determine; provided however, that the Chair shall give the members twenty-one days notice of such special meeting stating the purpose(s) for such meeting and that such meeting is approved by the Board of Governors.

Section 3. The members of the Section present at any meeting shall constitute a quorum for the transaction of business.

Section 4. All binding action of the Section shall be by a majority vote of the members present and voting thereon.

## ARTIVLE VII

### MISCELLANEOUS PROVISIONS

Section 1. The Fiscal Year of the Section shall be the same as that of the Association.

Section 2. All bills incurred by the Section, before being forwarded to the Treasurer of the Association for payment, shall be approved by the Chair or the Chair's delegate.

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

Section 4. Any action by the Section must be approved by the Association before the same becomes effective as the action of the Association. Any resolution adopted or action taken by the Section may on request of the Section be reported by the Chair of the Section to any meeting of the Association for the Association's action thereon.

Section 5. These By-Laws shall become effective upon approval thereof by the members of the Section and the Board of Governors.

Section 6. All printing for the Section or for Committees of the Section shall be done under the supervision of the Association.

Section 7. All notices to be provided to the members of the Section in accordance with these By-laws may be sent via first class mail or electronic mail.

## ARTICLE VIII

### AMENDMENTS

These By-Laws may be amended at any annual meeting of the Section by a majority vote of the members of the Section present and voting, provided that no amendment so adopted shall become effective until approved by the Board of Governors of the Association.

I hereby certify that I am the duly elected and qualified Chair of the Section and that the foregoing By-Laws have been duly adopted by vote of the members of the Section this 16th day of June, 2011.

*Ross D. Cohen*  
Ross D. Cohen, Chair