

BYLAWS OF THE FEDERATION OF TAX ADMINISTRATORS

Approved June 11, 2014

ARTICLE I - NAME AND PURPOSE

Section 1. The name of this organization shall be the Federation of Tax Administrators, and its membership shall be determined under these bylaws as set forth in Article II.w

Section 2. The object and purpose of this organization shall be to improve the techniques of tax administrators and the work of their profession, and to advance the standards of tax administration. To the attainment of these ends the Federation shall establish a clearinghouse for the interchange of information on administrative practices, and such other information as shall be desired. It shall undertake research into the tax and administrative problems confronting the various groups composing its membership. It shall promote contacts among its members by the publication or dissemination of news and information, and by the holding of conferences, regional and district meetings, as it shall deem wise. The Federation shall undertake such services and activities as in its opinion shall promote the welfare and advance the general objectives of the Federation. The Federation is not organized for pecuniary profit. The works of the Federation including but not limited to any information, research, publications, or other intellectual property created by the Federation or its employees on behalf of the Federation shall inure only to members, and not to any private person. The Board of Trustees is authorized to take any actions as may be necessary from time to time to ensure that the works created by the Federation or its employees on behalf of the Federation shall be owned, jointly and severally, by the members, including the execution of any written assignment of the rights held by the Federation in any works created by the organization.

The Federation shall promote comity among its members in taxation; afford an opportunity to the members for freedom of discussion on tax and related matters; interchange ideas on problems of administration; assemble information pertaining to the various types of tax laws as well as administrative methods; disseminate such information as may be of benefit to the members in order to develop a coordinated administrative activity; strive for equalization of the tax burden and for simplicity and uniformity in administration; and study and give consideration to such federal, state, local and international tax legislation as will tend to eliminate difficulties of enforcement.

ARTICLE II - MEMBERSHIP

Section 1. Membership in the Federation shall be confined to the several states; the District of Columbia; the United States and its possessions; and any city in the several states which applies for membership and is accepted by the Federation, has a population of 1.5 million or more, and

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administers a general sales or personal income tax as a revenue source. The head of the tax or revenue department, by whatever name called, or his or her designated representative shall be the representative of that state or member jurisdiction for purposes of conducting the official business of the Federation. Political subdivisions of the states approved by the Board shall be eligible for associate membership. Membership fees shall be as established by the Board of Trustees of the Federation of Tax Administrators. Membership in the Federation is not extended to the private sector.

Section 2. Membership in the Federation shall be granted by the Board based upon the membership requirements in Article II, Section 1.

ARTICLE III - BOARD OF TRUSTEES AND OFFICERS

Section 1. Control and supervision of the affairs and policies of the Federation shall be vested in a Board of Trustees. The Board shall consist of eighteen voting members as follows: The president, the first vice-president, the second vice-president, the secretary, twelve elected members representative of four geographical regions as designated by the Board, the head of the tax or revenue agency representing the largest jurisdiction among the membership of the organization expressing a desire to serve on the Board, and the most immediate past president holding office as a tax administrator without interruption. The elected members shall be elected by the membership for two-year terms. Each designated region, to the extent possible, shall be represented by at least four members of the Board. At least one of the members from each region shall be the head of the tax or revenue agency, by whatever name called, in one of the three largest jurisdictions in such region. In the event it is determined according to procedures established by the Board that none of the heads of tax or revenue agencies in the three largest jurisdictions within a region wishes to serve on the Board, or if one of the largest three jurisdictions within a region serves on the board by virtue of representing the largest jurisdiction among the membership, then all four members from a region may be from other than the largest three jurisdictions. The Commissioner of Internal Revenue Service, or the Commissioner's designee, shall serve as an ex-officio member without a vote.

(a) For purposes of this Section, the phrase "largest jurisdiction" and the phrase "order of size" shall be determined according to the amount of dues which shall have most recently been approved by the Board.

(b) For purposes of this Section, the "largest jurisdiction among the membership of the organization expressing a desire to serve on the Board" shall be determined by the exercise of a right of first refusal, according to procedures established by the Board, commencing with the largest jurisdiction among the membership not otherwise represented

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on the Board. In the event the largest jurisdiction shall not desire to serve on the Board, then such right shall be extended to the next largest jurisdictions not otherwise represented on the Board in descending order of size, until such right shall be exercised.

(c) For purposes of this Section, the "head of the tax or revenue agency" shall mean, in the case of any jurisdiction having more than one agency charged with administering general sales and personal and corporate income taxes, the head of either agency.

The provisions in subsection (a) to the effect that "at least" one member of the four in each region must be from one of the three largest jurisdictions in the region is intended to be taken literally. There is no bar to more than one member being from one of the three such jurisdictions.

Section 2. The officers of the Federation shall be a president, a first vice-president, a second vice-president, and a secretary. The officers shall be elected annually by the membership and shall hold office until their successors are selected.

Section 3. A vacancy in any office or in the membership of the Board may be filled by the Board for the unexpired term.

Section 4. The presence of a majority of the voting members of the Board shall constitute a quorum for the transaction of the Board's business.

ARTICLE IV - POWERS AND DUTIES OF BOARD OF TRUSTEES, OFFICERS, EXECUTIVE COMMITTEE AND STANDING COMMITTEES

Section 1. The powers and duties of the Board of Trustees shall be as follows:

1. It shall provide for the appointment of an executive director of the Federation for such term as the Board of Trustees shall deem appropriate.
2. It shall fix the duties and responsibilities of the executive director and through the executive director the work and policies of his or her subordinates.
3. It shall be authorized to provide for the raising of revenue and the discharge of obligations incurred by its employees.
4. It shall prepare and approve annually a budget for the operation of the Federation.

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5. It shall approve the publication of the works of the Federation and provide for the regular dissemination of information to the membership of the Federation.
6. It shall provide for the collection and dissemination of such information as it shall determine.
7. It shall have power and authority to enter into contracts and obligations for the attainment of the ends and purposes of the Federation.
8. It shall have authority to organize within the Federation other administrative groups interested in the better execution of tax laws.
9. It shall meet annually or from time to time as it shall determine. The President shall be authorized to call a special meeting of the Board of Trustees whenever the President deems it necessary to do so. Ten days notice of any special meeting shall be provided to the members. The President may also, in case of emergency, conduct such authorized business as may be necessary by a poll of the members of the Board by telephone or electronic means, or direct the Executive Director to conduct such a poll.
10. It may delegate any of these powers and duties to the Executive Committee or any officer pursuant to a majority vote of those Board members present.
11. It shall have power and authority to approve of the governing structure, bylaws or any official actions taken by any Section or other administrative group organized as part of the Federation.

Section 2. The Executive Committee shall be composed of five members of the Board as follows: The president, the first vice-president, the second vice-president, the secretary and the immediate past president. The Executive Committee shall have such duties and powers as conferred upon it by the Board.

Section 3. The president shall be the chief executive officer of the Federation and shall preside at the meetings of the Federation and of the Executive Committee, shall appoint members of such committees as deemed advisable, and shall perform such other duties as the Federation or the Executive Committee shall prescribe. In addition, the president shall appoint at each annual meeting a Committee on Nominations consisting of five members, with one member representing each region and one member representing one of the ten largest dues paying states. The ten largest dues paying states shall be based on dues assessed most recently by the FTA Board. The Committee on Nominations shall recommend candidates to fill unexpired terms pursuant to Article III,

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Section 3, and shall recommend candidates for election at the annual meeting. In case of the absence of the president, or inability to perform the duties of the office, those duties for the time being shall be performed by the first vice-president or in his or her absence by the second vice-president or such member of the Board that absence by the second vice-president or such member of the Board that the Board may designate for the purpose.

Section 4. All meetings of the Board of Trustees, the Executive Committee, any other committee or any special or regional meetings of the membership may be attended in person, by telephone or other similar electronic means.

ARTICLE V - ANNUAL MEETING

Section 1. An annual meeting of the membership shall be held at such time and place as the Board shall determine, but the members are encouraged to suggest time and places of the annual meeting. Notice of the Annual Meeting shall be provided to the members at least 30 days in advance.

Section 2. Voting in the Federation shall be by members and each member represented at a meeting shall have one vote to be cast by the head of its tax or revenue department or his/her designated representative. If two or more departments in one jurisdiction are members, each may claim the privilege of casting a fractional vote.

Section 3. The Resolutions Committee shall hold at least one meeting where any member of the Federation who wishes to discuss any resolution duly presented to said committee will have an opportunity to do so, and the date and location of this meeting shall be announced to the membership in advance of the meeting. No resolution shall be considered by the Federation unless it has been discussed at the Resolutions Committee meeting or has been the subject of a resolution adopted by some previous meeting. Copies of all resolutions to be considered by the Federation must be distributed to the membership 24 hours in advance of the scheduled time of voting. A portion of the business session at each Annual Meeting shall be devoted to the consideration of the report of the Committee on Resolutions. The report of this committee, as adopted by a majority of those present and voting, shall be the Federation's official expression of opinion.

Notwithstanding the above provisions, the Board may establish a procedure to adopt resolutions, subject to notification of all members of the proposed resolution, and an affirmative vote of the majority of members.

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Section 4. The call for the meeting at the place selected, address of welcome and response to the same, accommodations for delegates, all necessary preliminary details for each meeting, and the program of papers and discussions shall be arranged for the meeting by the Board.

ARTICLE VI - SPECIAL OR REGIONAL MEETINGS

Section 1. Special or regional meetings of the Federation may be held at any time or place, when called by the Board.

Section 2. A majority of all members attending any annual, special or regional meeting of the Federation shall constitute a quorum for the transaction of business.

ARTICLE VII - AMENDMENTS

These bylaws may be amended by a two-thirds vote of those members present at the Annual Meeting of the Federation or of a special meeting called for that purpose. Notice of a proposed amendment to the bylaws shall be sent to the membership at least sixty days prior to the meeting at which it is to be considered. However, the requirement that a proposed amendment to the bylaws be sent to the membership at least sixty days prior to an Annual Meeting at which it is to be considered may be waived by the unanimous vote of the membership present at the Annual Meeting of the Federation.

ARTICLE VIII - REGIONAL ASSOCIATIONS

Regional associations, by application, may be allowed to affiliate with the Federation, provided that they accept standards of conduct consistent with those of the Federation.