

TAX SECTION BYLAWS

NEW YORK STATE BAR ASSOCIATION Bylaws of the Tax Section As Amended April 3, 2009

ARTICLE I Name and Purpose

Section 1. This Section shall be known as the Tax Section of the New York State Bar Association

Section 2. The purpose of this Section shall be to bring together for the furtherance of the public interest in a fair and equitable tax system and for their mutual interest such members of the New York State Bar Association as are professionally concerned with the development of sound tax policy and administration; to further the education of the bar and public in tax matters to disseminate information relating to taxation; to study the existing tax laws and their administration and pending tax legislation and regulations and to report thereon to the Association, and when appropriate, to the Bar, to the public, and to federal, state and municipal authorities; subject to the limitations, if any, imposed pursuant to Article XIII C of the Bylaws of the New York State Bar Association by the Executive Committee or the House of Delegates, to support, promote and initiate desirable tax reforms, and to oppose changes in the tax laws and administration which would not be in the public interest; and to study the relationship between the tax laws of this country and other countries and to make recommendations for the improved integration of such laws.

ARTICLE II Membership

Section 1. Any members of the New York State Bar Association shall be eligible for membership in this Section, and shall be enrolled as a member of the Section upon application to the Section Secretary and payment of the annual dues for the appropriate classes of membership in accordance with Article VIII, Section 2 of these Bylaws. Any member of this Section shall be eligible to be an officer of this Section, a Chair or member of a Committee described in Article VI of these Bylaws, or a member-at-large of the Executive Committee.

ARTICLE III Officers, Section Delegate and Executive Committee

Section 1. The officers of the Section shall be a Chair, First and Second Vice-Chairs and a Secretary. The First and Second Vice-Chairs and the Secretary shall be elected at the Annual Meeting of the Section. The First Vice-Chair shall become Chair at the close of the Annual Meeting succeeding that at which he or she is elected First Vice-Chair.

Section 2. There shall be an Executive Committee of the Section consisting of the officers of the Section, up to twenty members-at-large to be elected at the Annual Meeting of the Section, the Chairs of the Committees provided for in Sections 1 and 2, respectively, of Article VI, and all past Chairs of the Section.

Section 3. All officers of the Section shall hold office for a term beginning at the close of the Annual Meeting at which they are elected and ending at the close of the next succeeding Annual Meeting and until their respective successors have been elected. The First Vice-Chair upon succeeding to the office of Chair pursuant to Section 1 of this Article shall hold office as Chair for a term beginning at the close of the Annual Meeting which falls at the end of his or her term as First Vice-Chair and ending at the close of the next succeeding Annual Meeting and until succeeded by a new Chair.

Section 4. Section delegates to the House of Delegates of the Association shall be elected annually by the Executive Committee and shall hold that position for a term of one year, commencing June 1. Section delegates may be re-elected, subject to the requirements of Article V, Section 4 of the

Bylaws of the Association.

ARTICLE IV The Nominating Committee

Section 1. Prior to each Annual Meeting of the Section, a Nominating Committee consisting of the Chairs of the Section for the last preceding three years shall make and report nominations to the Section for the offices of First and Second Vice-Chairs, and Secretary. Other nominations for the same offices may be made from the floor.

Section 2. In the case of a vacancy in the office of Secretary, First Vice-Chair, Second-Vice Chair or Chair, subject to the provisions of Article V, Section 1 of these Bylaws, during the interim between the Annual Meetings of the Section, the Nominating Committee provided for in Article IV, Section 1 of these Bylaws shall make and report nominations to the Executive Committee to fill the vacancy pursuant to Article V, Section 5 of these Bylaws. Other nominations for the vacant office may be made by members of the Executive Committee.

ARTICLE V Duties of the Officers and of the Executive Committee

Section 1. Chair: The Chair shall preside at all meetings of the Section and of the Executive Committee, and shall perform such other duties and acts as usually pertain to the Section. In the case of a vacancy in the office of Chair during the interim between Annual Meetings, the First Vice-Chair (or if the office of First Vice-Chair is also vacant, then the Second Vice-Chair; and if the offices of all other officers are vacant, then the Secretary) shall become Chair until the close of the next succeeding Annual Meeting (unless the date of such Annual Meeting is less than 6 months after the date on which the office of Chair becomes vacant, in which case the relevant officer shall become Chair until the close of the second succeeding Annual Meeting notwithstanding any other provision of these Bylaws), and the office of First Vice-Chair (or other relevant officer) shall be treated as vacant. During the disability of the Chair, the First Vice-Chair (or such other officer described in the prior sentence) shall perform the duties of the Chair for so much of the Chair's term as the disability continues. The Executive Committee shall be deemed to authorize the Chair of this Section to carry out the Executive Committee's powers under these Bylaws, with the exception of the powers set forth in the first sentence of Article V, Section 5 of these Bylaws, provided that the Executive Committee may at any time withdraw all or part of such authority.

Section 2. Vice-Chairs: The Vice-Chairs shall assist the Chair in the performance of duties when requested to do so. The Second Vice-Chair shall act as Treasurer of the Tax Section.

Section 3. Secretary: The Secretary shall be the custodian of all books, papers, documents and other property of the Section, except money, and shall keep a true record of the proceedings of all meetings of the Section and of the Executive Committee, and shall mail notices of all meetings of the Executive Committee.

Section 4. Executive Committee: The Executive Committee shall have general supervision and control of the affairs and activities of the Section subject to the Bylaws of the New York State Bar Association and the Bylaws of the Section. It shall be responsible for the authorization of all commitments and the contracts which shall entail the payment of money and for the expenditure of all monies collected by the Section or appropriated for the use and benefit of the Section. The Executive Committee at its discretion may adopt its own rules of procedure, including rules as to the number of its members who shall constitute a quorum, the time and place of its meetings, and notices of meetings to be given to its members; it may adopt rule declaring vacancies to exist in the Executive Committee upon failure of elected members to attend meetings.

Section 5. The Executive Committee, during the interim between the Annual Meetings of the Section, may fill vacancies in the office of Secretary, First Vice-Chair, Second Vice-Chair or Chair,

subject to the provisions of Article V, Section 1 of these Bylaws. Vacancies may, but need not be, filled from the nominations reported by the Nominating Committee. The Executive Committee may also fill any vacancy arising in the Committee during the interim between Annual Meetings of the Section. Officers and Committee members so elected shall serve until the close of the next Annual Meeting of the Section. The Executive Committee also may fill any vacancy in the position of Section delegates, including an elected Section delegate whose term of office has not yet commenced. A Section delegate so elected shall serve until the end of the term to which his or her predecessor was elected.

ARTICLE VI Committees

Section 1. Standing Committees: There shall be such Standing Committees as may from time to time be authorized by the Executive Committee. The Chairs and members of each Standing Committee and the members-at-large of the Executive Committee shall be appointed by the First Vice-Chair prior to the Annual Meeting of the Section at the close of which he or she becomes Chair of the Section, to serve from the close of such Annual Meeting until the close of the next following Annual Meeting of the Section, and thereafter until their successors are appointed. The Chair of the Section may fill any vacancy in the Chairs or membership of any Standing Committee, may fill any vacancy in the members-at-large and may make additional appointments to any Standing Committee during his or her term of office.

Section 2. Special Committees: The Chair may from time to time create such Special Committees as he or she shall deem necessary or desirable, and appoint chairs and members thereof to serve during his or her term of office.

Section 3. Other Committees: The Chair may from time to time create such other committees as he or she shall deem necessary or desirable, and appoint the Chairs and members thereof to serve no longer than during his or her term of office.

Section 4. Administrative Committee: The officers of the Section shall constitute an Administrative Committee to counsel and advise the Chair with respect to the administration of the Section and its Committees.

ARTICLE VII Meetings

Section 1. The Annual Meeting of the Section shall be held at a time and place designated by the Chair during the week in which the Annual Meeting of the New York State Bar Association is held. Other meetings may be held at such times and places as may be designated by the Executive Committee.

Section 2. The members of the Section present at any meeting shall constitute a quorum for the transaction of business.

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

ARTICLE VIII Miscellaneous Provisions

Section 1. These Bylaws shall become effective upon approval by the House of Delegates of the New York State Bar Association.

Section 2. The Administrative Committee shall fix the dues for membership in this Section except that there shall be no increase in the dues without the approval of the Executive Committee and the Association's Finance Committee. Such dues shall be payable to the Treasurer of the New York

State Bar Association to be held for the Section and to be expended only by approval of the Executive Committee, or by approval of the President of the Association, or by approval of the Chair of the Section.

Section 3. These Bylaws may be amended at any meeting of the Section by a majority vote of the members of the Section present, provided that no amendment shall be effective until approved by the Executive Committee of the New York State Bar Association.