

**BY-LAWS OF THE
SECTION OF TAXATION**

Maryland State Bar Association, Inc.

ARTICLE I

Name and Purpose

SECTION 1. This Section (the "Section") of the Maryland State Bar Association shall be known as the Section of Taxation.

SECTION 2. The purposes of the Section shall be to bring together for the furtherance of their mutual interest members of the Maryland State Bar Association concerned with the law relating to taxes; to stimulate interest of members of the Maryland State Bar and inform them in the law concerning State and Federal taxation; to study proposed improvements and reforms in such laws through legislation and otherwise; and generally to promote the interests and welfare of the public and members of the Bar in the area of taxation.

ARTICLE II

Membership

Membership in the Section shall consist of all members of the Maryland State Bar Association who shall signify a desire in writing to become a member of the Section, and who shall pay such dues as may from time to time be authorized by the Council with the approval of the Board of Governors of the Maryland State Bar Association.

ARTICLE III

Council and Officers

SECTION 1. There shall be a Council (the "Council"), the voting members of which shall consist of the Officers, the four (4) immediate past Chairs of the Section, and no fewer than twelve (12) and no more than eighteen (18) members-at-large.

SECTION 2. The Council may, at its discretion, appoint up to two (2) law student representatives to the Council, which representatives shall be non-voting.

SECTION 3. At least one member-at-large of the Council shall be an attorney who is not principally engaged in the private practice of law and who is principally employed by a government agency or educational institution.

SECTION 4. The Officers and Council members-at-large shall be elected by the Section as hereinafter provided in Article IV.

SECTION 5. The Officers shall be a Chair, a Chair-Elect, and a Secretary-Treasurer (collectively, the "Officers").

SECTION 6. The Chair shall appoint or abolish with the approval of the Council such standing or special committees as from time to time the Council may deem appropriate and shall appoint a Council member to serve as Chair of any such committees, with the exception that a Chair of a study group need not be a Council member, but must be a member of the Section.

ARTICLE IV

Nomination, Election, Removal and Resignation, Term Limits

SECTION 1. Nominations

(a) The Nominating Committee shall consist of the current Officers and the two immediate past Chairs of the Section.

(b) It shall be the duty of the Nominating Committee to receive and consider suggestions for nominations of qualified persons to serve as Officers and members-at-large of the Council. Officers shall be nominated from the then serving Council members at-large. Not later than thirty (30) days prior to the annual meeting of the Section the Nominating Committee shall report to the members of the Section its nominations for the positions of Officers and Council members-at-large. Other nominations for Officers and members-at-large may be made by not fewer than fifteen (15) members of the Section by written nominations submitted to the Secretary-Treasurer not later than ten (10) days prior to the annual meeting.

SECTION 2. Elections

(a) All elections shall be by voice vote unless otherwise ordered by resolution duly adopted by the Council or the Section.

(b) The Officers and Council members-at-large shall be elected at each annual meeting of the Section, to hold office for the term beginning on the July 1st following the adjournment of the annual meeting at which they shall have been elected, and ending at the conclusion of their elected term or at such time that they are removed or resign from their position.

(c) No less than four (4) and no more than six (6) Council members-at-large shall be nominated and elected to serve for a three-year period. To the extent an "at large" vacancy will arise due to the nomination and election of a member-at-large to an Officer position, or the removal or resignation of a member-at-large as contemplated in Article IV, Section 3 that becomes effective at the end of a fiscal year before the end of the term of such member-at-large, additional Council members-at-large may be nominated and elected to serve the remainder of the vacant term, provided that the number of Council members-at-large whose terms would expire at the same time shall not exceed six (6).

SECTION 3. Removal or Resignation

(a) The Officers may, in their discretion, remove a Council member for failure to attend three (3) meetings (excepting excused absences) during any fiscal year of the Section or for other conduct unbecoming to the Section, or the Officers may accept the resignation of a Council Member.

(b) In the event of removal or resignation as contemplated in Section 3(a), or in the event of death or disability, or resignation of any Council Member, or in the event of the failure of any elected member to assume his or her position, the Officers may appoint a member of the Section to fill the resulting midterm vacancy until the end of the fiscal year, at which time the vacancy shall be filled pursuant to Article IV, Section 1(b) and Article IV, Section 2.

(c) The Council may, with an affirmative vote of 75% of all voting members of the Council, remove an Officer at any time.

(d) If the position of Chair becomes vacant pursuant to any provision set forth in Section 3, the Chair-Elect and Secretary-Treasurer will assume the Chair and Chair-Elect positions, respectively, until the next annual election. Under these circumstances, the Nominating Committee must propose, within 5 days of the vacancy, a Council member to replace the Secretary-Treasurer and give notice to the Council of its proposal. Within 7 days after the Nominating Committee submits its proposal, the voting members will vote on the vacant Secretary-Treasurer position. The new Secretary-Treasurer must be elected by at least 75% of the voting members, and will serve until the conclusion of the existing term.

(e) If the position of Chair-Elect becomes vacant pursuant to any provision set forth in Section 3, the Secretary-Treasurer will assume the Chair-Elect position until the next annual election. Under these circumstances, the Nominating Committee must propose, within 5 days of the vacancy, a Council member to replace the Secretary-Treasurer and give notice to the Council of its proposal. Within 7 days after the Nominating Committee submits its proposal, the voting members will vote on the vacant Secretary-Treasurer position. The new Secretary-Treasurer must be elected by at least 75% of the voting members, and will serve until the conclusion of the existing term.

(f) If the position of Secretary-Treasurer becomes vacant pursuant to any provision set forth in Section 3, the Nominating Committee must propose, within 5 days of the vacancy, a Council member to replace the Secretary-Treasurer and give notice to the Council of its proposal. Within 7 days after the Nominating Committee submits its proposal, the voting members will vote on the vacant Secretary-Treasurer position. The new Secretary-Treasurer must be elected by at least 75% of the voting members, and will serve until the conclusion of the existing term.

SECTION 4. Terms of Officers and Members

a) Each Officer shall serve for a term of one (1) year and until his or her successor has been duly elected and qualified, unless such Officer is completing the term left vacant by the resignation or removal of another Officer or the other Officer's ascendancy to the position of Chair or Chair-Elect. Members-at-large shall each be elected to serve for a three (3) year term, unless such member-at-large is completing the term left vacant by the resignation or removal of a member-at-large.

(b) Officers shall be eligible for election to a single one (1) year term in a particular office. The completion of a term of less than one (1) year due to the filling of a vacancy prior to serving a complete one (1) year term shall not count toward the term limit specified in the preceding sentence. Council members-at-large shall be eligible for election to two (2) consecutive three (3) year terms. The completion of a term of less than three (3) years due to the filling of a vacancy prior to serving for two (2) complete three (3) year terms shall not count toward the term limit specified in the preceding sentence. No person may be elected as a member-at-large until at least twenty-four (24) months have passed since the later of (i) such person having completed two (2) consecutive three (3) year terms on the Council and (ii) the termination of his or her membership on the Council as a past Chair.

ARTICLE V

Duties of Officers and Committee Chairs

SECTION 1. Chair

The Chair shall preside at all meetings of the Section and of the Council. The Chair shall formulate and present to each annual meeting of the Maryland State Bar Association a report of the work of the Section for the then past year. The Chair shall be responsible for all activities of the Section and of its various Committees. The Chair shall perform such other duties and acts as usually pertain to the office of the Chair.

SECTION 2. Chair-Elect

The Chair-Elect shall aid the Chair in the performance of the Chair's responsibilities to the extent that the Chair may request. The Chair-Elect shall perform such further duties as are set forth in these Bylaws and as usually or logically pertain to such office or as may be designated by the Chair.

SECTION 3. Secretary-Treasurer

The Secretary-Treasurer shall (a) keep a true record of the proceedings of all meetings of the Council, including the keeping of minutes of all Council and Section meetings and the circulation of such minutes to Officers and Council members prior to the next following meeting of the Council and (b) be the custodian of, and maintain

appropriate accounts of, the funds of the Section (subject to any regulations or operating procedures imposed by the Maryland State Bar Association) and shall provide a Treasurer's Report to the Council at each of its meetings regarding the state of the fiscal affairs of the Section. The Secretary-Treasurer shall perform such other duties as may be requested by the Chair and shall, in cooperation with the Chair, draft an appropriate report for publication in the Annual Report of the Maryland State Bar Association.

SECTION 4. Committee Chairs

Each of the Committee Chairs of the Section shall be responsible during such Committee Chair's term of office for the work of the committee for which such person is chair. Each Committee Chair shall, at times to be fixed by the Chair or the Council (a) prepare and transmit to the Chair a program for any time allotted to such Committee at the Annual Meeting of the Section, (b) be responsible for reports by such Committee, for securing speakers for any program, and for the conduct of the meetings of such Committee, (c) formulate and present to the Chair a report of the Committee so that it may be incorporated in the report of the Chair to the Board of Governors of the Maryland State Bar Association, and (d) coordinate the work of such Committee with that of the Section as it may from time to time be outlined by the Chair or the Council. Each Committee Chair shall perform such other duties and acts as may be assigned by the Chair.

ARTICLE VI

Duties and Powers of the Council

SECTION 1. The Council shall have general supervision and control of the affairs of the Section subject to the provisions of the Charter and Bylaws of the Maryland State Bar Association and the Bylaws of this Section. During the interval between the meetings of the Section, the Council shall have full authority to act for the Section in any way in which the Section itself would be authorized to act, and any such action taken by the Council pursuant to this provision shall be reported to the members of the Section at the next annual meeting of the Section. The Council shall especially authorize all commitments or contracts which entail the payment of money, and shall authorize the expenditure of all moneys for the use or benefit of the Section. It shall not, however, authorize commitments, contracts, or expenditures which would entail the payment of more money during the fiscal year than the funds currently available to the Section, unless authorized by the Maryland State Bar Association.

SECTION 2. The Council shall meet: (a) on a periodic basis a minimum of six (6) times during the fiscal year at times and places scheduled by the Chair; (b) at or about the time and at the place of each annual meeting of the Maryland State Bar Association; and (c) in special session at any other time or place as may be scheduled by the Chair or three members of the Council. Meetings may also be attended by (i) other members of the Section at the invitation of the Chair and (ii) representatives of the Board of Governors of the Maryland State Bar Association. Any non-Council member attendees shall not have a vote on any matters that are presented to the Council.

SECTION 3. The Council may authorize the Chair to make commitments to expend money and to appoint committees to perform such duties and exercise such powers as the Council may direct, subject to the limitations of these Bylaws or the Charter and the Bylaws of the Maryland State Bar Association.

SECTION 4. A quorum of the Council shall consist of seven (7) voting members of the Council. Except where elsewhere specifically provided, all binding action of the Council shall be by a majority vote of the members present at any duly called meeting. For this purpose, members may participate in a meeting of the Council by means of conference telephone or similar communications equipment by which all members participating in the meeting can hear each other at the same time. Such participation shall constitute presence in person at the meeting. Between scheduled meetings, the Council may take action by conference telephone call or electronic mail, provided that any such action is agreed to by a majority of the voting members of the Council and that the result of the vote is recorded in the minutes of the next meeting of the Council.

SECTION 5. Proxy voting shall not be permitted.

ARTICLE VII

Meetings of the Section

SECTION 1. The annual meeting of the Section shall be held in one or more sessions (a) at or about the time of the annual meeting of the Maryland State Bar Association, in the same place that such annual meeting is held; or (b) at such other time and place as the Council shall select, with such program and order of business as may be arranged by the Chair and the Committees.

SECTION 2. Special meetings of the Section may be called by the Chair upon approval of the Council, at such time and place as the Council may determine.

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.

ARTICLE VIII

Miscellaneous Provisions

SECTION 1. The Fiscal Year of the Section shall be the same as that of the Maryland State Bar Association which at the present time begins on July 1st and ends on June 30th.

SECTION 2. All bills incurred by the Section, the Committees or Officers, before being paid shall be (i) provided for in a budget that is approved by the Council; (ii)

approved by the Chair; or (iii) otherwise approved in any manner as may be determined by the Council from time to time.

SECTION 3. No salary or compensation may be paid to any member of the Section. Members may be reimbursed for their expenses incurred with the approval of the Secretary-Treasurer.

ARTICLE IX
Amendments

These Bylaws may be amended (a) at any meeting of the Council upon not fewer than fifteen (15) nor more than sixty (60) days' prior notice, by a two-thirds (2/3) vote of the voting members of the Council; (b) by the written consent of two-thirds (2/3) of the voting members of the Council; or (c) at any annual meeting of the Section by two-thirds (2/3) of the members of the Section present and voting; provided that, as to an amendment by the Section, such proposed amendment shall first have been submitted to the Council at least (30) days prior to the annual meeting.

ARTICLE X
Effective Date

These Bylaws shall become effective immediately upon their approval by the Section Council or the members of the Section in accordance with Article IX hereof.