

American Taxation Association

The Tax Section of the American Accounting Association

By-Laws as amended at The Annual Meeting, August 8, 2017

I. Name of Organization

The American Taxation Association - Section of the American Accounting Association.

II. The Purpose and Objectives of the Organization shall be:

1. To foster the dissemination and publication of taxation materials.
2. To promote tax education in areas such as curricula, education-related materials, graduate tax programs, and accreditation.
3. To provide an interface among law, economics, and accounting for the development of tax programs.
4. To promote tax research in areas such as policy, law, planning, compliance, and economics.
5. To encourage the interaction of tax academics, practitioners, and professional organizations.

III. Membership

All members of the American Accounting Association are eligible for membership in the ATA Section. This includes AAA members, life members, emeritus members and associate members. There shall be two classes of membership in the ATA Section - regular members and associate members. Associate members must be either full-time or part-time students at a college or university. All regular members are eligible to vote, hold office and participate in all activities of the organization. A prerequisite for becoming a regular member of the ATA Section is membership in the AAA. There shall be no company, library, or organizational memberships within the ATA Section. Special membership sub-divisions, other than associate members (e.g., life or emeritus memberships), shall not be established within the ATA Section.

IV. Dues and Charges

Dues shall be determined by the Board of Trustees with the approval of the membership at any Annual Business Meeting of the ATA Section. In no event shall the dues exceed 50% of the annual AAA dues unless prior approval is obtained from the AAA Board of Directors Management Team (AAA Management Team). Any member ten months in arrears shall be dropped from the membership roll. A reasonable charge may be made for any publication or other materials which are distributed to ATA Section members. The nature and amount of such charge shall be determined and approved by a simple majority of the Board of Trustees and

ratified by a simple majority of the general membership present at the Annual Business Meeting.

V. Annual Report

An annual report on finances and section activities shall be submitted to the AAA Management Team prior to the Annual Meeting and shall be available to ATA Section members at the Annual Business Meeting.

VI. Annual Meeting

The ATA Section shall hold an Annual Meeting in conjunction with the American Accounting Association Annual Meeting.

VII. Section Representation on the AAA Council

The Nominations Committee will nominate a past president to serve as the ATA representative to the AAA council. The Council Representative will be elected at the Annual Business Meeting of the ATA Section. Another ATA President (past, current or elect) may attend as an observer and designated alternate.

VIII. Solicitation of Funds

The AAA Management Team should be informed as to the nature of fund raising efforts of the ATA Section. Contribution of an amount equal to the specified maximum in the AAA Statement of Section Policy may be solicited and accepted by the President with the approval of the Board of Trustees without AAA Executive Committee action.

IX. Election of Officers

The Officers shall consist of a President, President-Elect, Vice-President, Vice-President-Elect, Vice-President Finance, Vice-President Finance-Elect, Secretary, and Treasurer. The President-Elect, Vice-President-Elect, Vice-President Finance-Elect, Secretary, and Treasurer are elected at the Annual Business Meeting of the ATA Section.

X. Term and Duties of Officers and Editors

President

The President shall serve for a one-year term. The duties of the President include the following:

1. To direct and administer the affairs of the ATA Section including its committee activities during the term of office.
2. To serve as Chair of the Board of Trustees.
3. To be responsible for the technical program of the Annual Meeting.
4. To preside at the Annual Business Meeting of the Section.

5. To appoint members to committees, and at his or her discretion, to remove members from committees.
6. To report periodically to the AAA Management Team regarding Section activities.
7. To serve as a liaison between the ATA Section and the AAA President, AAA Executive Director and AAA Council Representatives regarding activities of mutual interest.
8. To appoint Associate Editors of the ATA Journals.
9. If an officer is unable to serve during his/her term of office, the President shall appoint an ATA member to fill the position until the next regularly scheduled Board of Trustees meeting at which time the Board shall appoint a replacement for the duration of the unexpired term.

President-Elect

The President-Elect shall be elected for a one-year term, and upon its completion, shall automatically serve as President for one year. The duties of the President-Elect include the following:

1. To present recommendations for committee activities with related charges and supporting budget to the Board of Trustees for approval at the Annual Trustee's Meeting at the beginning of his or her term as President.
2. To serve as a member of the Board of Trustees.
3. To consult with the President regarding significant committee and program activities for the year immediately preceding his or her term of office as President.
4. To discuss plans for the coming year at the Annual Business Meeting.

Vice-President

The Vice-President shall serve for a one-year term. The duties of this office are as follows:

1. To direct and administer the affairs of the ATA in the event the President is unable to serve including presiding at the Annual Business Meeting.
2. To serve as a member of the Board of Trustees.
3. To administer the annual Mid-Year Meeting.
4. To perform whatever duties the President might assign (e.g., acting as a liaison between the ATA and AAA Council Representatives and directing public relations activities).

Vice-President-Elect

The Vice-President-Elect shall be elected for a one-year term, and upon its completion, shall automatically serve as Vice-President for one year. The duties of the Vice-President-Elect are as follows:

1. To consult with the President-Elect in planning the Mid-Year Meeting for the following year.
2. To consult with the President-Elect regarding appointments to the Mid-Year Program Committee and to begin working with this committee immediately after the current year's Mid-Year Meeting.
3. To distribute a program for the next year's Mid-Year Meeting to the Board of Trustees and the membership at the annual business meeting.
4. To serve as a member of the Board of Trustees.

Vice President – Finance

The Vice President - Finance shall serve a two-year term. The duties of this office are as follows:

1. To chair the Finance Committee.
2. To facilitate fundraising activities including sponsorships for the mid-year meeting.
3. To serve as a member of the Board of Trustees.
4. To perform whatever additional duties the President might assign.

Vice President - Finance Elect

The Vice President - Finance Elect shall be elected for a one-year term and upon its completion shall automatically serve as VP-Finance for two years. The duties of the VP-Finance Elect are as follows:

1. To consult with the VP Finance in planning fundraising activities.
2. To serve as a member of the Finance committee.
3. To serve as a member of the Board of Trustees.

Secretary

The Secretary shall be elected for a term of two years. The duties of this office are as follows:

1. To attend all meetings of the Board of Trustees and all meetings of the membership and record all votes and the minutes of all proceedings.
2. To maintain and distribute as needed a current copy of the By-Laws.
3. To maintain up-to-date, accurate service records of the membership's individual activities and provide them to the various parts of the Association that need them.

4. To oversee the maintenance of and distribute, as needed, the operations manual describing the duties of persons holding the various positions in the Association.
5. To serve as a member of the Board of Trustees.

Treasurer

The Treasurer shall be elected for a term of two years. The duties of this office are as follows:

1. To have charge of all funds of the ATA Section and to work with the AAA Executive Director relative to all facets of sectional membership and the collection and disbursement of sectional funds in accordance with directions of the Board of Trustees.
2. To report semiannually to the membership and Board of Trustees on the financial affairs of the ATA Section.
3. To assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year.
4. To serve as a member of the Board of Trustees.

Editors of The Journal of The American Taxation Association and the Journal of Legal Tax Research

The Senior Editor is elected for a three-year term which may be extended by reappointment for a maximum of three additional years beyond the initial term. However, any extension of a senior editor's term should be constructed such that the terms for the senior editors of JATA and JLTR do not expire during the same year. The duties of the Senior Editor are as follows:

1. To be responsible for the administration, the content and the publication of the Journal.
2. To report to the Board of Trustees and the membership as to the status and current activities of the Journal.
3. To consult with the President as to the appointment of Associate Editors.
4. To appoint members of the Editorial Board. Appointments are for one year with annual reappointments for up to two additional years.
5. The Senior Editor can appoint Editors after consultation with the Director of Publications. The role of an Editor is to assist the Senior Editor in determining which papers to accept for publication in the journal.

XI. Term and Duties of the Board of Trustees

1. The Board of Trustees shall consist of the President, President-Elect, immediate two past Presidents, Vice-President, Vice- President-Elect, Vice-President Finance, Vice-President Finance-Elect, Secretary, and Treasurer. The remaining members of the Board are elected at the annual meeting for

two-year staggered terms, where four members are elected each year. The Board of Trustees shall be responsible for directing affairs of the ATA Section and shall formulate such plans, policies, rules and procedures as needed to achieve the purposes and objectives of the organization.

2. For the purpose of transacting the business of the Section during the intervals between meetings of the Board of Trustees, the officers shall constitute the Executive Committee, with full authority to act.
3. The regular meeting of the Board of Trustees shall be held in conjunction with the Annual Meeting of the ATA Section. Special meetings of the Board of Trustees may be called by the President or Vice-President on thirty days' notice to each Trustee.
4. At all meetings of the Board, a majority of the Trustees in office and qualified to act constitute a quorum for the transaction of business. The action of a majority of the Trustees present at any meeting at which a quorum is present is the action of the Board of Trustees.
5. Officers and Trustees shall not receive any salary or fees for their services. The ATA will not reimburse trustees, officers, and members for attendance at regular meetings of the organization or its board of trustees.
6. If a Trustee vacancy on the Board of Trustees occurs before the end of a scheduled term of any Trustee, the remaining Trustees, even though not constituting a quorum, may, by a majority vote, fill said vacancy.

XII. Committee Structure

1. The Committee Structure consists of five standing committees (Long Range Planning, Executive, Nominations, Publications, and Finance) and other committees deemed necessary by the President during his or her term in office. The President shall appoint members to all standing committees, as well as to additional committees deemed necessary to achieve the purposes and objectives of the Section, subject to the provisions laid out below.
2. The Chairperson of each committee shall make a written report to the Board of Trustees prior to their regular meeting, and at such other times as requested by the Board or the President.
3. At the option of the President, the Chairperson of each committee shall make an oral and/or written report to the membership at the Annual Business meeting.
4. The President shall appoint a Committee on Nominations consisting of five members. Two of the five members shall consist of the most recent Past-Presidents of the ATA Section who are willing and able to serve on the Committee. One member of the Committee shall be an untenured, tenure-track faculty member. The least recent Past-President shall chair the Committee; in the absence of such a person on the Committee, the President shall appoint a chair. The Chairperson of the Nominating Committee shall

solicit names from the membership, from past ATA committee chairs and from the members of the Board of Trustees.

5. The Nominating Committee shall by majority vote recommend a single slate of nominees. Other names shall be solicited from the floor. The nominees shall be elected by a simple majority of the membership present at the Annual Business Meeting. The nominees should consist of the following: President-Elect, Vice-President-Elect, Vice-President Finance Elect, Secretary, Treasurer (if terms are expiring), Trustees (the number necessary due to expiring terms), two members of the Publications Committee, and a Journal Senior Editor-Elect if the Senior Editor's term is expiring.

The nomination for a Journal Senior Editor-Elect originates in the Publications Committee following procedures specified in the Publications Handbook. The Publications Committee will recommend to the Board of Trustees one qualified and willing candidate for Senior Editor-Elect. In addition, the Publications Committee will provide the Board a rank-ordered list of any acceptable alternative candidates. After approval by the Board of Trustees, the Senior Editor-Elect will be added to the Nominations Committee slate.

The Nominations Committee will present its slate to the Board of Trustees for approval before bringing it to the membership for a vote.

6. The Publications Committee shall consist of four voting members elected by a simple majority of the membership present at the Annual Business Meeting for two-year terms (two elected each year), two voting members appointed by the ATA President (one appointment being made each year) from the most recently elected, non-officer members of the Board of Trustees for two-year terms, with the current senior editors of The Journal of the American Taxation Association and the Journal of Legal Tax Research, the ATA Webmaster, and the Chair of the Technology Committee serving as ex-officio, non-voting members.

The Committee shall be chaired by the Director of Publications who is the appointed member of the Publications Committee in his or her second year of service; and it is responsible for all policy issues over all ATA publications, but does not have authority to make editorial decisions. The Chair has a vote in all Committee matters. The Committee is responsible for initiating disciplinary action against any ATA Editor. Such action will only be taken in unusual situations, not including situations involving editorial decisions. The Committee has the responsibility and authority for making initial informing the Senior Editor of its planned recommendation. If the ATA Executive Committee believes that disciplinary action should be taken, it must submit its recommendation to a vote of the entire membership. Voting shall be by a written, mailed ballot that contains both pro and con positions, and a thirty-day period should be allowed for the return of ballots.

XIII. Amendments

These By-Laws may be altered or amended or repealed by the affirmative vote of a majority of the membership casting a ballot at any regular ATA Section Meeting, or at a special meeting of the members, or at an electronic election called for that purpose.