



American Taxation Association Bylaws (As Revised – May 30, 2018)

For more information about the American Taxation Association Section, including current Officers and Operations Manual, please visit the [American Taxation Association Section](#) web page.

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I. Name of Organization. The name of this organization is the American Taxation Association (ATA) Section of the American Accounting Association.

II. The Purpose and Objectives of the Section are to foster the dissemination and publication of taxation materials, promote tax education and tax research, provide an interface among law, economics, and accounting, and encourage the interaction of tax academics, practitioners, and professional organizations.

III. Membership. All persons who pay the annual dues levied by this Section, subject to the rules of the American Accounting Association, can be members of the Section. There will be two (2) classes of membership: (1) regular members and (2) student members.

Regular members of the Section are eligible to vote, hold office, and participate fully in all activities of the Section.

Student members, during the period of matriculation in a post-secondary program, will be eligible for student membership in the section. Student members of the Section may not vote in matters coming before the Section, may not serve on Section committees, nor hold a Section office.

IV. Dues. Dues will be determined by the ATA Board of Trustees and will be recommended to the ATA Section membership for its approval. Dues categories will be structured to reflect the Section strategy and to increase participation of classes of individuals facing varying economic conditions.

V. The Executive Committee. The Executive Committee of the ATA Section will consist of President, President-Elect, Vice President, Vice President-Elect, Vice President-Finance, Vice President Finance-Elect, Secretary, Treasurer, immediate past two (2) Presidents, and Council Representative. Along with the ATA Trustees, they are responsible for directing the affairs of the Section and formulating the plans, policies, rules, and procedures they consider necessary to achieve the Section mission.

VI. Duties of the Executive Committee and Senior Editors

President. The President serves for a one (1) year term. The President is responsible for administering the affairs of the Section including its committee activities during the term of office. The President will act as Chair of the Executive Committee and the Board of Trustees. The President will preside at all business and Board of Trustees meetings of the Section, will appoint members to committees, and at his or her discretion, remove members from committees, and serve as a liaison between the ATA Section and AAA.

President-Elect. The President-Elect is elected for a one (1) year term and upon its completion, shall automatically serve as President for one (1) year. The duties of the President-Elect are to consult with the President regarding committee and program activities of the Section, and 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.

Vice President. The Vice President serves a one (1) year term. The duties of the Vice President are to assist the President in administering the affairs of the Section, chair the Midyear Meeting, and direct and administer the affairs of the ATA in the event the President is unable to serve.

Vice President-Elect. The Vice President-Elect is elected for a one (1) year term and upon its completion, shall automatically serve as Vice President for one (1) year. The duties of the Vice President-Elect are to assist the Vice President in planning the Midyear Meeting, consult with the President-Elect regarding appointments to the Midyear Program Committee, and present the program for next year's Midyear Meeting to the Board of Trustees and the membership at the annual business meeting.

Vice President-Finance. The Vice President-Finance serves a two (2) year term. The duties of the Vice President-Finance are to facilitate fundraising activities and to serve as Chair of the Finance Committee.

Vice President-Finance-Elect. The Vice President-Finance-Elect is elected for a one (1) year term, and upon its completion shall automatically serve as VP-Finance for two (2) years. The duties of the Vice President-Finance-Elect are to assist the Vice President-Finance and serve as a member of the Finance Committee.

Secretary. The Secretary is elected for a two (2) year term. The duties of the Secretary are to record all votes and the minutes of all proceedings, maintain a current copy of the bylaws and operations manual, and maintain accurate service records of the membership's individual activities.

Treasurer. The Treasurer is elected for a two (2) year term. The duties of the Treasurer are to work with AAA professional staff relative to collection and disbursement of Section funds in accordance with directions of the Board of Trustees, report to the membership and Board of Trustees on the financial affairs of the Section and provide that information for dissemination to the Section members, and assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year.

Council Representative. The Council Representative, a past president of the ATA, serves a three (3) year term and is eligible for one (1) additional three (3) year term. The duty of the Council Representative is to report in a timely manner all relevant Council meeting information to the Board of Trustees.

Senior Editors. Senior editors of ATA Section journals are elected for a three (3)-year term which may be extended by reappointment for a maximum of three (3) additional years beyond the initial term. The duties of a senior editor are to be responsible for the administration, content and publication of the Journal, report to the Board of Trustees and the membership as to the status and current activities of the Journal, consult with the Director of Publications as to the appointment of Editors, and appoint members of the Editorial Board. The role of an Editor is to assist the Senior Editor in determining which papers to accept for publication in the journal.

Appointments for the editorial board are for one (1) year with annual reappointments for up to two (2) additional years.

Filling of Vacancies. If an officer, other than the President, 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. If a Trustee vacancy on the Board of Trustees occurs before the end of a scheduled term of any Trustee, the remaining Trustees may by a majority vote, fill the vacancy. When the President cannot serve, then the duties will be assumed by the Vice President. When the Vice President is not able to serve, the Nominations Committee will nominate another candidate who will be affirmed by a vote of the membership.

VII. Standing Committees

The Board of Trustees. 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. 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. 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.

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. The Board of Trustees will consist of President, President-Elect, two (2) Past Presidents, Vice President, Vice President-Elect, Vice President-Finance, Vice President-Finance-Elect, Secretary, Treasurer, Council Representative, and eight (8) at-large members. The eight (8) at-large members serve two (2)-year staggered terms, where four (4) members are elected each year. The President serves as chair of the Board of Trustees.

Nominations Committee. The Nominations Committee duties will include soliciting candidates from the membership for open offices and preparing a slate of at least one (1) candidate for

each of the open offices. The nominations committee (appointed annually by the President) will consist of the immediate two (2) Past Presidents (the most senior of whom will chair the committee), one (1) untenured, tenure-track faculty member and two (2) other elected persons. Members of the ATA Nominations Committee are not eligible for nomination to any Section office while serving on the committee. The Nominations Committee will present its slate to the Board of Trustees for approval before bringing it to the membership for a vote.

Publications Committee. The Publications Committee will be chaired by the Director of Publications and will consist of four (4) members elected by the membership and two (2) members appointed by the ATA President (one (1) appointment made each year) from the most recently elected, non-officer members of the Board of Trustees. All members serve a two (2) year term. The current Senior Editors of ATA section journals, the ATA Webmaster, and the Chair of the Technology Committee serve as ex-officio, non-voting members. The Director of Publications is the appointed member of the Publications Committee in his or her second year of service on the committee. The duties of the Publications Committee of the Section are to recommend changes in policy issues associated with all Section publications, recommend incoming Senior Editors of Section publications, and to initiate any disciplinary action against any ATA Senior Editor. 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 (1) 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.

VIII. Nomination and Elections Procedures. The Nominations Committee will present its slate to the Board of Trustees for approval before bringing it to the membership for a vote. The slate of nominees will be posted 45 days in advance of the election and will include at least one (1) name for each position. Additional nominations may be made by a petition signed by 20 Üegular Section members submitted to the President 30 days prior to the beginning of the election. Persons so nominated must previously have agreed to serve if elected. The membership of the Section will be notified prior to the election of the nominations made by petition. All elections will be conducted by mail, facsimile, or electronic vote of the ATA Section. Only Üegular members of the ATA Section are eligible to vote.

IX. Publications. The Section may publish newsletters, proceedings, working papers, monographs, journals, teaching aids, and other materials consistent with the purposes and objectives of the Section. 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.

X. Amendment. Amendments to the bylaws of the ATA Section may be proposed by the Board of Trustees or by a petition signed by 20 Üegular members submitted to the Executive Committee 45 days prior to the start of voting. Notice of amendments to the bylaws of the ATA Section to be presented for vote will be given to the members 30 days prior to the vote. Only Üegular members of the ATA Section are eligible to vote. The bylaws of the ATA Section may be amended by the affirmative vote of a majority of the Üegular members who return ballots by mail, facsimile, or electronic vote.