

BYLAWS OF THE TAX LAW SECTION OF THE SOUTH CAROLINA BAR

ARTICLE I

Name and Purpose

Section 1. This Section shall be known as the Tax Law Section of the South Carolina Bar.

Section 2. The purpose of this Section shall be to promote the objects of the South Carolina Bar within the particular field designated by the name of the Section, and, to that end, to further the development of the law of taxation; to stimulate and extend the study of taxation; to cooperate in obtaining uniformity with respect to both legislation and administration in all matters concerning taxation and to simplify and improve the application of justice in the field of taxation.

ARTICLE II

Membership

Section 1. Each member of the Section shall pay to the South Carolina Bar annual Section dues of \$25.00. The Council, at any regular meeting, may change the annual Section dues to the extent determined necessary. Any such change in Section dues must be approved by the House of Delegates of the South Carolina Bar. Any member of the South Carolina Bar upon request and payment of dues for the current year shall be enrolled as a member of this Section. Thereafter, said dues shall be paid in advance each year, beginning on the January 1st next succeeding each enrollment. Any member of this Section whose annual dues shall be more than seven months past due shall cease to be a member of this Section. Members so enrolled and whose dues are so paid shall constitute the membership of this Section. Anyone becoming a new member after November 1st of any year shall, upon payment of one full year's dues, shall be credited as paid through December 31st of the following year.

Section 2. Voting and privileges of the floor at any meeting of the Section shall be limited by the Bylaws of the South Carolina Bar to members as determined by the membership list, certified to the Section Secretary by the Executive Director, such list to be open for inspection at any meeting for which it is certified.

ARTICLE III

Officers and Council

Section 1. The officers of this Section shall be a Chair, a Chair-Elect, a Vice Chair and a Secretary.

Section 2. There shall be a Council, the voting membership of which shall consist of the Chair, Chair-Elect, Vice Chair, Secretary, Immediate Past Chair, and the Section Delegate, together with six "general members" to be elected as hereinafter provided.

Section 3. The Chair-Elect, Vice Chair, and Secretary shall be nominated and elected, in manner hereinafter provided, to hold office for one year beginning July 1st and ending June 30th and until their successors shall have been elected and qualified.

Section 4. At the first annual meeting six Council members will be elected, two for a three-year term, two for two-year terms, and two for a one-year term by express designation upon nomination. Thereafter two general members of the Council will be elected in a manner hereafter provided for terms of office to begin the following July 1st. General members may not serve successive terms as general members.

Section 5. Any vacancy existing in membership on the Council shall be filled by the Council. Such replacement member shall serve only to the end of the term to which his or her predecessor was elected.

Section 6. If any elected member of the Council shall fail to attend three successive meetings of the Council, and such failure has not been excused for cause by the Chair or the majority vote of the Council, the Chair, may by letter to all Council members, declare such member to have automatically resigned and he or she shall be replaced for his or her unexpired term as provided in Section 5 of this Article.

Section 7. At the end of his or her term, the Chair-Elect shall automatically assume the office of the Chair, and thereupon the immediately retiring Chair shall become and remain a member of the Council for the ensuing year.

ARTICLE IV

Nomination and Election

Section 1. Not later than November 15th of each year, the Council shall meet and nominate such officers, Council members, and Section Delegates as are scheduled to be elected by the members. The nominations proposed shall be by the concurring vote of not less than a majority of the members of the Council, and shall be published not later than the December issue of the South Carolina Bar News, or otherwise mailed or communicated to the membership through U.S. mail, email, posting to the Website generally accessible to the membership, or any other method permissible under the South Carolina Bar rules and policies.

Section 2. At the completion of a term, the Immediate Past Chair, continuing as a member of the Section in good standing, shall become the Section Delegate to the House of Delegates for a one-year term. If for any reason an

Immediate Past Chair cannot serve, a nominee for Section Delegate to the House of Delegates may be nominated and elected in the same manner as Council members. Any Section Delegate to the House of Delegates may be elected to succeed him or herself but for not more than two (2) successive one-year terms.

Section 3. Not later than February 15th not less than ten members of the Section in good standing may file by mail with the Chair of the Section a petition, containing signatures and printed names and addresses, nominating a candidate for one or more of the offices to be filled. Such petitions must be accompanied by the written consent of any person nominated. Nominations will be closed on February 16th.

Section 4. If there is only one nominee for any office or position, such nominee shall be considered automatically elected at the time the nominations are closed. Should there be two or more nominations for any office, ballots containing the names of all nominees for each contested office shall be distributed no later than February 20th to all members of the Section in good standing. All ballots must be returned to the Bar, postmarked no later than March 15th. The candidate receiving the highest number of votes shall be declared elected. If two candidates receive an equal number of the votes cast, the Council in office at the time of the election shall, by majority vote, declare the winner.

ARTICLE V

Duties of Officers

Section 1. The Chair shall be the Chief Executive Officer of the Section during his or her term of office and, in the carrying out of his or her administrative duties, shall make all such appointments to the general committees and be possessed of such authority as is customarily associated with such office. The Chair, or successively the Chair-Elect, or Vice Chair, in the absence of the Chair, shall preside at all meetings of the Council.

Section 2. **Chair-Elect.** Upon the death, resignation, or during the disability of the Chair, or upon his or her refusal to act, the Chair-Elect shall perform the duties of the Chair for the remainder of the Chair's term except in case of the Chair's disability, only during so much of the term as the disability continues.

Section 3. **Vice Chair.** Upon the death, resignation, or during the disability of the Chair and/or the Chair-Elect, or upon their refusal to act, the Vice Chair shall perform the duties of the Chair and/or Chair-Elect for the remainder of their term, except in case of disability of the Chair and/or Chair-Elect, only during so much of the term as the disability continues.

Section 4. **Secretary.** The Secretary shall keep a true record of the proceedings of all meetings of the Section and of the Council. He or she, in

conjunction with the Chair, as authorized by the Council, shall attend generally to the business of the Section, and he or she shall review the record of all monies appropriated to and expended for the use of the Section.

ARTICLE VI

Duties and Powers of the Council

Section 1. The Council shall have the general supervision and control of the affairs of the Section, subject to the provisions of the Constitution and Bylaws of the South Carolina Bar and the Bylaws of the Section. It shall authorize all commitments or contracts which shall entail the payment of money and shall authorize the expenditure of all monies appropriated for the use or benefit of the Section. However, it shall not authorize commitments or contracts which shall exceed the estimated receipts from dues, sales of Section publications, and appropriations of the Section for such fiscal year; provided, however, that the balance of the reserve fund credited to the Section shall be available for use by the Council.

Section 2. The Council shall meet as called by the Chair with at least fourteen days' notice, unless notice is waived by all members of the Council. A majority of the Council shall constitute a quorum for the transaction of all business.

Section 3. The Council may authorize the Chair to appoint committees from Section members to perform such duties and exercise such powers as the Council may direct, subject to the limitations of these Bylaws and the Constitution and Bylaws of the South Carolina Bar.

Section 4. The Council may authorize such committees as it deems necessary or desirable to carry out the activities and work of the Section, may terminate any of such committees as circumstances warrant, and may appoint such special committees as herein provided.

Section 5. Any action required or permitted to be taken at any meeting of the Council may be taken without a meeting if, prior to such action, written consent or consents thereto have been filed with the Chair and signed by a majority of the members of the Council and such consent or consents are filed by the Secretary with the proceedings of the Council.

Section 6. The Council shall fill interim vacancies in the office of the Chair, the Chair-Elect, the Vice-Chair, Secretary, and Section Delegate from among their own members.

Section 7. The Council shall have complete authority to act on behalf of and to bind the Section on any and all matters arising between meetings of the Section.

Section 8. The Council may also transact business and vote by telephone, teleconferencing, mail, etc., provided a majority of the Council files its consent with the Secretary. Any business so conducted will be announced at the next called Council meeting.

ARTICLE VII

Meetings

Section 1. An annual meeting of the Section may be held at a date and time determined by the Chair, with such program and order of business as may be arranged by the Council not inconsistent, or in conflict, with any program or directive of the South Carolina Bar.

Section 2. Special meetings of the Section may be called by the Chair, upon approval of the Council, at such a 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 actions 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 South Carolina Bar.

Section 2. All bills incurred by the Section before being forwarded to the Executive Director of the South Carolina Bar for payment shall be approved by the Council or its designated representative.

Section 3. Any action by this Section pertaining to legislation, or South Carolina Bar policy, must be approved by the Board of Governors or the House of Delegates of the South Carolina Bar before the same becomes effective as the action of the South Carolina Bar.

Section 4. The Chair shall have the right and responsibility to keep good order and run the meeting of the Section in such a manner as to allow all persons eligible to speak equal opportunity to do so.

ARTICLE IX

Amendments

These Bylaws may be amended at any meeting of the Section by a majority vote of the members of the Section present and voting, provided such proposed amendment shall not be inconsistent with the Constitution and Bylaws of the South Carolina Bar. Such amendment, however, will not become effective until it has been approved and ratified by the House of Delegates of the South Carolina Bar.

Amended bylaws were approved by the HOD on January 23, 2013.

Amended bylaws to increase Section dues by \$5.00 (\$25) were approved by the HOD on January 16, 2025.