

**STATE BAR OF NEW MEXICO**  
**Tax SECTION**  
**BYLAWS**

*(LAST AMENDED MAY 26, 2022)*

**ARTICLE I: IDENTIFICATION**

- 1.1 NAME.** This Section shall be known as the “Tax Section,” and shall be hereinafter designated simply as the “Section.”
- 1.2 PURPOSE.** The general purpose of the Section shall be to provide a forum for the State Bar of New Mexico (State Bar) members interested in the field of tax law. To that end, the purposes of this Section shall be:
- A. To provide information through tax symposia, seminars and electronic and written media to expand tax knowledge and enhance awareness among Section members;
  - B. To act as liaison between the State Bar and governmental agencies involved in the taxing process; and
  - C. To enhance tax awareness of the State Bar and general public.
- 1.3 LIMITATIONS.** These bylaws have been adopted by the Board of Bar Commissioners and are subject to the bylaws of the State Bar of New Mexico. If there is a conflict between these bylaws and the bylaws of the State Bar of New Mexico, the bylaws of the State Bar of New Mexico take precedence.

**ARTICLE II: THE MEMBERSHIP**

- 2.2 ENROLLMENT.** Any member of the State Bar of New Mexico shall be enrolled as a member of the Section by the payment of annual Section dues. Enrollment is renewable on a calendar-year basis.
- 2.3 THE MEMBERSHIP.** Members so enrolled and whose dues are paid pursuant to the provisions of this Article shall constitute the membership of the Section.
- 2.4 DUES.** Dues for membership in the Section shall be in an amount set by the Section Board and approved by the Board of Bar Commissioners. Dues are payable upon enrollment and, thereafter, annually.
- 2.5 NON-ATTORNEY ASSOCIATE MEMBERS.** Non-lawyers who are not otherwise eligible for membership but who share the concerns of the Section and are members of related disciplines, may be associate members by paying annual Section dues. Associate status entitles one to all the privileges of membership in the Section except the right to vote or be an Officer or board member unless otherwise specified in Section 6.2 of these bylaws. Associate members are eligible to be appointed to Section committees, will receive

Section publications, and may participate as Section members in Section programs, including but not limited to receiving member discounts at Section seminars.

**2.6 STUDENT MEMBERSHIP.** Any student member of the State Bar may become a voting member of the Section, subject to the requirements of State Bar Bylaw 2.8.

### **ARTICLE III: COMMITTEES AND DIVISIONS**

**3.1 COMMITTEES AND DIVISIONS.** The Board of this Section is authorized to establish, or to empower the Chair of the Section to establish, such committees and divisions as it may deem necessary and desirable to effectively promote the activities of the Section. In establishing a new committee or division, the Board shall state the area of its proposed activities. A division shall be a grouping of committees in such manner as the Board may from time to time designate.

**3.2 CHAIN OF RESPONSIBILITY.** A division chair shall be directly responsible and report to the Board. Committees of the Section shall be directly responsible and report to the Board or a division chair if the Board so directs.

### **ARTICLE IV: MEETINGS OF THE MEMBERSHIP**

**4.1 ANNUAL MEETING.** The Section shall hold an annual meeting of members at a time and place to be designated by the Board of Directors. The Section may hold other meetings of members throughout the year. Notice of the annual meeting shall state the time and place of the annual meeting and shall be published at least sixty (60) days prior to the meeting.

**4.2 QUORUM.** The members of the Section present at the meeting shall constitute a quorum for the transaction of business.

**4.3 CONTROLLING VOTE.** Action of the Section shall be by majority vote of the members present.

**4.4 AGENDA.** The agenda for the annual meeting, or for any other membership meeting, shall be decided by the Chair or Board.

**4.5 ONLINE VOTING.** The Board may direct that a matter be submitted to the members of the Section for an online vote. In that event, binding action of the Section shall be by a majority of the votes received from members in accordance with rules fixed by the Board.

### **ARTICLE V: OFFICERS**

**5.1 OFFICERS.** The officers of the Section shall be the Chair, the Chair-Elect, the Secretary, and the Budget Officer. Officers shall be active Attorney Members of the State Bar. Terms of Section Officers shall be one (1) year. Any two or more offices may be held by the same person, except the office of Chair and Budget Officer.

**5.2 CHAIR.** Upon the termination of the term of the Chair, the Chair-Elect shall automatically succeed to the office of Chair. He/she may serve multiple terms as Chair, but no more than two consecutive terms. In the event the office of Chair-Elect shall be vacant, then a Chair shall be elected in the manner set forth in Section 7.1. The Chair, or successively, the Chair-Elect and the Secretary, in the absence of the Chair, shall preside at all meetings of the Section and of the Board. The Chair shall appoint the chairs and members of all committees of the Section who are to hold office during the term of the Chair. The Chair shall plan and superintend the programs of the Section during the term of the Chair, subject to the directions and approval of the Board. The Chair shall superintend the performance of all activities of the Section. The Chair shall keep the Board duly informed and carry out its decisions. The Chair shall perform such other duties and acts as usually pertain to the office or as may be designated by the Board.

**5.3 CHAIR-ELECT.** The Chair-Elect shall aid the Chair in the performance of the Chair's responsibilities in such manner and to such extent as the Chair may request. The Chair-Elect shall perform such further duties and have such further powers as usually pertain to the office or as may be designated by the Board or the Chair. In case of the death, resignation, or disability of the Chair, the Chair-Elect shall perform the duties of the Chair for the remainder of the Chair's term or disability, as the case may be. If the Chair is elected to a second term, the Chair-Elect may also serve a second term or may vacate the position in which case a new Chair-Elect shall be elected in the manner set forth in Section 7.1.

**5.4 SECRETARY.** The Secretary shall consult with and assist all the officers of the Section in the work of the Section generally, in the manner and to the extent they may request. The Secretary shall be the liaison between the Section and the State Bar staff regarding the retention and maintenance of books, papers, documents, and other property pertaining to the work of the Section and in the custody of the State Bar. The Secretary shall keep a true record of the proceedings of all meetings of the Section and of the Board, whether assembled or acting under submission. The Secretary, in conjunction with the Chair, as authorized by the Board, shall attend generally to the business of the Section.

**5.5 BUDGET OFFICER.** The Budget Officer, in conjunction with the Chair, shall be responsible for communicating with the State Bar concerning the Section's financial requirements. The Budget Officer shall prepare a budget in compliance with Section 10.2 of these bylaws. The Budget Officer shall monitor all accounts of Section funds, revenues, and expenditures kept by the State Bar and shall report upon the Section's financial condition at each meeting of the Board.

## **ARTICLE VI: THE BOARD OF DIRECTORS**

**6.1 POWERS.** The Board shall be vested with the powers and duties necessary for the administration of the affairs of the Section. The Board shall also have the power to create or terminate special and standing committees of the Section, determine the functions and duties of those committees, and specify the number and qualifications of the committee

members. No action of any Section committee shall be effective until approved by the Board.

**6.2 COMPOSITION.** The Board shall be composed of:

- a. Ten (10) Attorney Members, elected for three (3) -year staggered terms, from whom the officers shall be elected;
- b. The last retiring Chair to serve for one (1) year. The last retiring Chair may serve for two (2) years if the sitting Chair is elected to a second consecutive term;
- c. A representative appointed by the Young Lawyers Division from among its members, who shall serve for a term of one (1) year as a voting member of the Section Board. The appointed representative shall join the Section if he/she is not a member at the time of appointment.; [and]
- d. The Board may, in its discretion and in compliance with Article IX, Section 1(a) of the State Bar bylaws, appoint from the Non-Attorney Associate Members of the Section to serve as non-voting members of the Board:

The following are examples of Associate Members that might be appointed.

- a. A representative of the University of New Mexico Law School faculty who shall serve for a term of one (1) year;
- b. A law student representative of the University of New Mexico Law School who shall serve for the particular academic year; and
- c. Non-Attorney Associate member(s) of the Section to serve as a member of the Board for a term of one (1) year, which must be a licensed CPA or Financial Advisor.

**6.3 QUORUM AND BOARD ACTION.** A quorum at any meeting of the Board shall consist of a majority of the voting Board members, whether participating in person or by telephone. Action of the Board shall be by majority vote of the quorum participating in a Board meeting.

**6.4 MEETINGS.** The Board shall hold an organizational meeting in January of each year to select officers and plan activities for the new year. In addition, the Board shall hold a regular meeting each year at the time and place of the Section annual membership meeting to dispatch any necessary business.

**6.5 POLL OF BOARD.** In urgent matters requiring immediate attention, the Chair may, and upon request of three (3) members of the Board shall, submit in writing to each of the members of the Board a proposition upon which the Board may be authorized to act, and the members of the Board may vote upon the proposition either by written ballot, e-mail or by telephone vote, confirmed in writing, to the Secretary, who shall record the proposition and votes in the matter.

**6.6 BOARD AUTHORITY.** Between meetings of the Section, the Board shall have full power to do and perform all acts and functions that the Section itself might perform. Any such action taken by the Board shall be reported to the Section at its next meeting. All Board actions must comply with applicable State Bar bylaws and policies.

**6.7 NO COMPENSATION.** No salary or compensation for services shall be paid to or by any officer, member of the Board, or member of any committee, except as may be specifically authorized by the Board of Bar Commissioners. This shall not preclude the reimbursement of expenses.

**6.8 RESIGNATION.** A Director may resign at any time by filing a written resignation with the Chair of the Board.

**6.9 REMOVAL OF A BOARD MEMBER.** A Board member may be removed by a three-quarters (3/4) vote of the Board members present at a regular meeting of a quorum of the Board.

Any three (3) Board members may petition the Section Chair in writing for the removal of a Board member. The Petition for Removal shall set forth the reasons for the request for removal. Upon receipt of the Petition for Removal, the Chair shall send a written notice of the petition including a copy of the petition to the Board member being challenged. The challenged Board member shall have fifteen (15) days to respond in writing to the petition. After the fifteen (15) day response period has passed, the Section Chair shall send written notice to all Board members that removal of a Board member has been requested. The Notice shall include a copy of the Petition for Removal and any Response that was received. The Notice shall be sent no less than thirty (30) days prior to the meeting at which such motion will be made.

The Board member who files the Petition for Removal must make the Motion to Remove at the meeting and the motion must be seconded before any discussion can be held. The movant shall be the first to speak followed by the Board member being challenged. Other Board members may speak in favor of or against the motion. At the conclusion of the discussion, a vote shall be taken by written ballot. If the vote is to remove the Board member, removal shall be effective immediately.

A vacancy shall be filled pursuant to Section 8.2 of these bylaws.

**6.10 ABSENTEEISM.** If any member of the Board shall fail to attend three (3) successive meetings of the Board, his/her term of office is subject to termination by the Board upon 20 days' written notice to the member. Within the 20-day notice period, the member's absences may be excused upon good cause accepted by majority vote of the members of the Board.

## **ARTICLE VII: ELECTIONS**

**7.1 ELECTIVE OFFICERS.** Each year, one-third (1/3) of the elected Board positions shall be subject to election as set forth in Section 7.4. These members shall take office on January 1st of the following year and shall serve for three (3) years until their successors are elected. At the organizational meeting each January, the Board shall elect from its own members a Chair-Elect, a Budget Officer, and a Secretary.

**7.2 ELIGIBILITY FOR OFFICE.** Any active status member of the State Bar who is a current member of the Section shall be eligible for office, in accordance with these, and the State Bar bylaws.

**7.3 NOMINATIONS AND VOTING.** At any time not later than the first Friday of October, timely notice of the annual election of the Section Board shall be provided to Section members. The Notice shall include a list of positions to be filled and the process for candidates to submit applications. Applications must include a brief statement of the candidate's involvement in the Section and the practice of law and a professional biography. Candidate applications must be received on or before the date stated in the election notice and will be provided to the Section Board.

In the event that more candidates respond to the notice of the annual election than there are positions available, a formal Section election shall be conducted no later than the second week of November. Members enrolled in the Section after the date stated in the election notice are not eligible to vote. The election shall conclude no later than November 30th. Election shall be by a plurality of the votes cast.

In the event that fewer candidates respond to the notice of the annual election than there are positions available, then those who expressed interest are elected by acclamation and the Section Board shall conduct outreach to recruit nominees for any remaining positions. Recruited candidates shall be elected by acclamation.

In the event that only one (1) candidate responds to the notice of the annual election for each position available, the candidates shall be elected by acclamation.

Election results shall be announced to Section members as soon as practical.

**7.4 TERM OF OFFICE.** The term of office for a member of the Board is three (3) years, beginning on January 1 following the election, and ending on December 31.

**7.5 EXTENSION OF THE BOARD MEMBER'S TERM.** All members of the Board of Directors shall be eligible for re-election pursuant to the terms of these bylaws.

**7.6 EXTENSION OF THE CHAIR-ELECT'S TERM AS A BOARD MEMBER.** If a member of the Board shall be elected Chair-Elect during the last year of his/her elected term, then that member shall not stand for re-election to the Board at the usual time. His/her term shall automatically be extended for the period during which he/she is Chair plus one year. During the extended term, there shall be elected one (1) less member to the Board than would otherwise be elected.

## **ARTICLE VIII: SUCCESSION OF OFFICERS AND BOARD VACANCIES**

**8.1 CHAIR-ELECT.** Upon the termination of the term of the Chair, the Chair-Elect shall automatically assume the office of Chair on January 1.

**8.2 OFFICERS AND BOARD.** The Board may fill vacancies in its own membership on an interim basis. In the next annual election, the remaining term for any position filled by appointment shall be added to the election notice. Members of the Board and officers so appointed shall serve until the results of the annual election are announced at the organizational meeting of the Board in January.

**8.3 RETIRING CHAIR.** At the end of the term of office of the Chair, the Retiring Chair shall become a member of the Board to serve for a term consistent with Section 6.2(b) of these bylaws.

### **ARTICLE IX: REPRESENTATION OF ASSOCIATION POSITION**

**9.1 BOARD OF BAR COMMISSIONERS REVIEW.** Any action by this Section must be approved by the Board of Bar Commissioners of the State Bar - before action can be effective as the action of the State Bar. Any resolution adopted or action taken by the Section shall, on request of the Board or the Section, be reported by the Chair to the Board of Bar Commissioners for action by the State Bar and the same shall not be publicly disclosed or pursued further until it has been considered by the Board of Bar Commissioners.

**9.2 Public Statements and Advocacy.** The Section shall not make any public statement; take a position on matters pertaining to governmental affairs; or engage in legislative, executive or judicial advocacy without fully complying with Articles X and XI of the State Bar bylaws.

### **ARTICLE X: SECTION FINANCES AND BUDGETS**

**10.1 SECTION FINANCES.** Section finances and budgets shall be handled in accordance with Article IX, Section 1(b) of the State Bar bylaws.

### **ARTICLE XI: ANNUAL REVIEW OF SECTIONS**

**11.1 REPORTS AND ANNUAL REVIEW.** The Section shall submit annual reports in accordance with Article IX, Section 3 of the State Bar bylaws and be periodically reviewed in accordance with Article IX, Section 4 of the State Bar bylaws.

### **ARTICLE XII: REVISION OF BYLAWS**

**12.1 REVISION OF BYLAWS.** These bylaws may be amended by a majority vote of a quorum of the Board as defined in Section 6.3 of these bylaws. Amendments shall be submitted no later than six (6) weeks prior to a regular Board of Bar Commissioners' meeting and shall become effective upon approval by the Board of Bar Commissioners.

Amendments to the bylaws must comply with Article IX, Section 5 of the State Bar bylaws.