

**BYLAWS OF THE TAX SECTION
of
The Florida Bar**

**Article I
NAME AND PURPOSES**

Section 1. Name. The name shall be "The Tax Section of The Florida Bar ("the section" or "section")."

Section 2. Purposes. The purposes of the section are to:

- (a) further the tax knowledge and practice of interested members of The Florida Bar in federal and state tax law;
- (b) develop standards for ethical and competent practice of tax law by lawyers;
- (c) develop and maintain proper professional relationships between tax lawyers, non-lawyer groups and other lawyer groups; and
- (d) improve the operation of federal and state tax laws, rules and regulations, to accomplish legitimate legislative objectives and to improve the administration of tax law.

**Article II
MEMBERSHIP**

Section 1. Eligibility. Any member of The Florida Bar in good standing is eligible for membership in the section upon application and payment of the section's annual dues. Any one who ceases to be a member of The Florida Bar in good standing simultaneously ceases to be a member of the tax section.

Section 2. Affiliate Membership. The directors' committee may, at its sole discretion, accept as an affiliate member of the section, upon application and payment of the prescribed dues, any person who is a full-time law student at any accredited school of law in Florida; an inactive member of The Florida Bar as defined in Rule 1-3.2(c) of the Rules Regulating The Florida Bar; or a law faculty affiliate of The Florida Bar as defined in Rule 1-3.9 of the Rules Regulating The Florida Bar.

Affiliate members shall have all the privileges of membership in the section, except that they may not:

- (a) hold any office in the section, whether elected or appointed;
- (b) vote or participate in the election of any officers of the section; and
- (c) vote on the adoption, change or revision of any provision of these bylaws.

The number of affiliate members of the section at any time may not exceed 1/3 of the total section membership.

Section 3. Membership Year. The membership year of the section runs concurrently with the membership year of The Florida Bar.

Section 4. Annual Dues. The annual dues for members of the section (other than affiliate members) are the amount fixed from time to time by the section and approved by the Board of Governors of The Florida Bar. The annual dues for affiliate members shall likewise be fixed from time to time by the section, and approved by the Board of Governors of The Florida Bar. There shall be no proration of annual dues. After becoming a member of the section, dues shall be payable thereafter in advance of each membership year and are billed by The Florida Bar at the time that regular dues of The Florida Bar are billed. Any member whose dues are not paid by the date that bar dues become delinquent thereupon ceases to be a member of the section.

Article III OFFICERS

Section 1. Officers. The officers of the section consist of the following:

- (a) chair;
- (b) chair-elect;
- (c) secretary;
- (d) treasurer;
- (e) director - educational programs division;
- (f) director - section administration division;
- (g) director - state tax division;
- (h) director - federal tax division;
- (i) director - long range planning.
- (j) director - new tax lawyers

Section 2. Selection of Officers.

(a) In General. The chair-elect becomes chair in the manner provided by these bylaws. On or before September 1 of each year, a nominating committee shall nominate a member of the section to the office of chair-elect. The nominating committee shall have 5 members: the 3 immediate past chairs, the current chair, and the chair-elect. All members of the section shall be notified of the nomination of the committee by publication in the next issue of The Florida Bar News. Petitions setting forth the name of other nominees for the office of chair-elect may be made by any 10 members of the section. Such petitions shall be filed with the secretary of the section not later than October 15 to allow inclusion on a written ballot. Nominations for the office of chair-elect will not be permitted unless the nominations have been made in the manner herein provided. If there is only 1 nomination for the office of chair-elect,

such nominee shall become chair-elect. The other officers provided in Section 1 hereof shall be appointed by the chair-elect upon assuming the office of chair, subject to ratification by the section.

(b) Election Procedure. If more than 1 person is nominated for the office of chair-elect as provided in paragraph (a) above, the chair-elect shall be elected by written ballot of a majority of the members of the section who vote in the election. A written ballot shall be mailed to each member of the section on or before November 1, to be received by the section within 20 days after the date of mailing. Each nominee will be permitted to prepare a statement of not more than 500 words to be reproduced and mailed at the expense of the section to all members of the section with the ballot mailing. The statement may contain such information about the nominee as the nominee may choose. The statement must be received by the secretary not later than October 20 to be included with the ballot mailing. All members of the section in good standing as of October 1 of the year shall be eligible to vote for 1 person for the position of chair-elect. If no nominee receives a majority vote of those members voting, an additional written ballot shall be mailed on or before December 1, to be received by the section within 20 days of the date of the mailing, including the names of the two nominees receiving the greatest number of votes. The nominee who receives a majority of those members voting will be chair-elect. The result will be announced by publication in the next issue of The Florida Bar News. The chair, assisted by such special committees as the chair may appoint, may announce such additional procedures as are necessary for the election.

(c) Content of Ballots and Instructions. The chair, assisted by such special committees as the chair may appoint, shall determine the form and content of the official ballots and accompanying instructions for elections to fill the position of the chair-elect. The ballots shall be accompanied by instructions stating that each member may vote for no more than 1 nominee for the position of chair-elect. Ballots containing votes for more than 1 nominee shall be declared invalid. The chair, chair-elect and secretary shall determine number of valid ballots received for each nominee.

(d) Limitation on Appointment. In appointing section officers, the chair may not re-appoint an individual to the same office if that individual has previously served in such office for the 2 prior consecutive years.

Section 3. Duties of Officers.

(a) Chair. The chair shall preside at all general meetings of the section, at all meetings of the executive council, and at all meetings of the directors' committee. The chair shall appoint and may discharge the officers (except the chair-elect), and all chairs of the section's committees and subcommittees, shall be responsible for the preparation of all reports to be submitted to The Florida Bar, and shall perform such other duties as customarily pertain to the office of the chair.

The chair is an ex officio member of all committees of the section. No appointment made by the chair to the directors' committee, nor appointments of assistant directors, will be effective unless ratified by a majority of the members present and voting at the annual meeting of the section, except that appointments made after the annual meeting will be effective if ratified by the section at its next regularly scheduled meeting.

(b) Chair-Elect. The chair-elect shall become chair in the event of the death, resignation, removal from office or failure of the chair to serve, for whatever reason; provided, however, that in the case of temporary disability or absence of the chair, the chair-elect shall serve as acting chair only for the duration of the chair's disability or absence. The chair-elect is responsible for such duties as the chair or the directors' committee of the section may designate. The chair-elect is an ex officio member of all committees of the section.

(c) Secretary. The secretary shall keep the permanent files and records of the section, including minutes of meetings of the section and of the executive council and directors' committee, and shall maintain files of the various committee reports.

(d) Treasurer. The treasurer is the chief financial officer of the section. The treasurer shall prepare financial reports to the chair and directors' committee, assist the chair-elect in preparing the budget for the subsequent year, and shall confer with appropriate employees of The Florida Bar in the proper disbursement of section funds and the proper receipt and maintenance of accounting records of these funds.

(e) Division Directors. The functional organization of the section is divided into 4 divisions, as provided in Article VI. Each division has a director who is responsible for all committees within the division. The division directors are responsible for implementing the activities of the committees within their respective divisions, coordinating division activities and assisting the chair in carrying out the projects of the section. The chair may, at the request of a division director, appoint 1 or more assistant directors for such division to assist the division director, but such assistant directors are not members of the directors' committee.

(f) Director of Long-Range Planning Committee. The director of the long-range planning committee is responsible for setting the agenda of, and presiding over the long-range planning committee. The director shall coordinate with the chair and chair-elect in the matters to be considered by the committee.

(g) Director of New Tax Lawyers Committee. The director of the new tax lawyers committee is responsible for all subcommittees within the committee. The director is responsible for implementing the activities of the committee, coordinating committee activities, working with the division directors, as provided in Article VI, and assisting the chair in carrying out the projects of the section. The chair may, at the request of the committee director, appoint 1 or more assistant directors for the committee to assist the committee director, but such assistant director shall not be a member of the directors' committee.

Section 4. Term of Office.

(a) Chair. The term of office of the chair begins on July 1 following term as chair-elect, and ends on the succeeding June 30.

(b) Chair-Elect. The term of office of the chair-elect shall run concurrently with that of the chair and begins on July 1 after the annual meeting of the section at which the chair-elect is elected and ends on the succeeding June 30, when the chair-elect automatically assumes the office of chair.

(c) **Other Officers.** The terms of office of the other officers run concurrently with that of the full term of the chair of the section appointing them.

Section 5. Vacancies. The chair shall fill all vacancies, except vacancies in the office of chair and chair-elect, which shall be filled in the manner provided by these bylaws. If the office of chair becomes vacant, the chair-elect shall immediately assume the office of chair, and shall serve as such for the remainder of that year, as well as the year for which the chair-elect was originally elected to serve. If the offices of both chair and chair-elect become vacant, the treasurer shall fill the vacancy of chair for the unexpired term, and the secretary shall become the chair-elect, to serve the next term as chair. At the next annual meeting of the section, a chair-elect is to be elected in the manner provided in these bylaws, to serve the term following that of the former secretary. In the event that the offices of both chair and chair-elect become vacant and cannot be filled as provided above, then the executive director of The Florida Bar shall call a meeting of the executive council, which will fill the vacancy of chair from among its members for the unexpired term. At the next annual meeting of the section, a chair and chair-elect will be elected and take office in the manner provided for in these bylaws.

Article IV DIRECTORS' COMMITTEE

Section 1. Membership. The directors' committee consists of the officers of the section, the immediate past chair of the section and up to 6 at large directors appointed by the chair.

Section 2. Responsibilities. The directors' committee is responsible for the daily operations of the section and is the governing body of the section between the regular and/or special meetings of the section. It conducts its business at regular and/or special meetings as provided for in these bylaws, or as called from time to time by the chair by correspondence, telephone, facsimile or other electronic means, to the extent authorized by the chair. The directors' committee is also responsible for a continuing review of the operations of the section and for reviewing long range planning goals and policy for the section, including budget and CLE matters as may be suggested by the long-range planning committee. The section may delegate to the directors' committee any of its authority. All actions of the directors' committee taken on behalf of the section, except those delegated to it by the section, are subject to ratification by the section at its next regular meeting.

Section 3. Reports. The secretary of the section shall submit a written report at regular and special meetings of the section summarizing the activities of the directors' committee since the date of the last regular or special meeting of the directors' committee.

Article V EXECUTIVE COUNCIL

Section 1. Membership. The membership of the executive council consists of the directors' committee, any assistant directors, the chairs and any vice-chairs of each of the standing committees of the section, and any chair of a subcommittee of a standing committee of the section. All past chairs of the section are ex officio members of the executive council.

Section 2. Duties. The executive council shall have such duties and responsibilities as are specifically granted to it under these bylaws or delegated to it by the directors' committee or the section.

Article VI STANDING COMMITTEES

Section 1. Educational Programs. The current standing committees responsible for the activities of the section in the area of education are:

- (a) committee on seminars;
- (b) committee on institutes;
- (c) committee on workshops;
- (d) committee on national programs.

The committees of the educational programs division are responsible for cooperation with appropriate committees of The Florida Bar in arranging legal institutes and other similar programs; for providing speakers on tax subjects to local bar associations and other groups; and, in general, for developing, coordinating, implementing and conducting programs to better inform the members of the section, The Florida Bar and the public with regard to developments in taxation and of the importance of obtaining competent, proper advice in matters when tax law may be involved.

Section 2. Section Administration.

The current standing committees responsible for the activities of the section in the area of section administration are:

- (a) committee on professional liaisons;
- (b) committee on services;
- (c) committee on meetings;
- (d) committee on publications;
- (e) committee on sponsorships.

The committees of the section administration division are responsible for assisting the various committees of The Florida Bar engaged in similar or allied activities and for encouraging participation in the certification program; maintaining liaison with law schools in the State of Florida and particularly those law schools maintaining advanced degree programs in the tax area; coordinating and supervising scholarship grants, which may be made from time to time by the section to those various law schools; liaison with University of Miami School of Law Graduate Tax Program, via liaison appointed by the chair on an annual basis from the faculty of University of Miami School of Law Graduate Tax Program; liaison with University of Florida College of

Law Graduate Tax Program, via liaison appointed by the chair on an annual basis from the faculty of University of Florida College of Law Graduate Tax Program; liaison with Florida State University Law School Tax Program, via liaison appointed by the chair on an annual basis from the faculty of Florida State University Law School Tax Program; adding and retaining members in the section; maintaining liaison with accountants, lay tax practitioners and other persons interested in state and federal tax laws; cooperating with and working out any matters of mutual concern to the legal profession and lay tax practitioners and such other interested persons; and assisting in maintaining good relations and understanding between lawyers and non-lawyer groups; selecting each year an individual who has made major contributions to the advancement of the practice of tax law and who exemplifies the highest standards of competence and integrity, to receive the outstanding Florida tax attorney award; for publishing the activities of the section and its committees; coordinating any overlapping programs with the real property section; overview of the ethics of tax practice and the unauthorized practice of law and coordination of such activities through the committee on relations with non-lawyer groups and with the general committees of The Florida Bar engaged in similar or allied activities; planning and coordinating the activities of the section with The Florida Bar and other sections of The Florida Bar; publishing and distributing all directories of the section, including the pictorial directory of the section; organizing the meetings of the section to be held each year; all tax publications other than Tax Law Notes and Tax Section Bulletin; cooperation with and furnishing articles for publication in The Florida Bar Journal and for editing of the Tax Law Notes in the journal; and publishing and distributing a periodical entitled "The Tax Section Bulletin."

Section 3. State Tax. The current standing committees responsible for the activities of the section in the area of state tax law and administration are:

- (a) committee on sales, use, and gross receipts taxes;
- (b) committee on corporate income, intangible, and documentary stamp taxes;
- (c) committee on legislative and administrative procedures;
- (d) committee on ad valorem taxes; and,
- (e) committee on publications and bulletins.

The chairs of the committees of the state tax division are each responsible for the coordination and supervision of their respective committees and any subcommittees established within their respective areas of practice. The chair may appoint such committee advisors as the chair believes appropriate where there are available outstanding professors and practitioners who could assist a committee.

Section 4. Federal Tax. The federal tax division has 5 subdivisions, each to be supervised by an assistant director. Each subdivision shall have standing committees reporting to the assistant director assigned to the subdivision. The 5 subdivisions and their standing committees are:

- (a) International Taxation -
 - (1) committee on taxation of international transactions-out-bound,

- (2) committee on taxation of international transactions-in-bound;
- (b) Taxation of Business Organizations/Individuals -
 - (1) committee on taxation of C corporations,
 - (2) committee on taxation of employee benefits,
 - (3) committee on taxation of limited liability companies,
 - (4) committee on taxation of partnerships,
 - (5) committee on taxation of S corporations,
 - (6) committee on taxation of individuals,
 - (7) committee for specialty tax areas;
- (c) Estate Planning -
 - (1) committee on taxation of estates and gifts,
 - (2) committee on taxation of exempt organizations,
 - (3) committee on taxation of fiduciary income;
- (d) Tax Controversy and Procedure -
 - (1) committee on taxation of bankruptcy,
 - (2) committee on civil tax procedure,
 - (3) committee on criminal tax procedure,
 - (4) committee on IRS collection activities,
 - (5) tax liaison committee,
 - (6) committee for tax court bar relations and tax litigation;
- (e) Tax Comments ("Comment Czar") -
 - (1) committee for selection of tax topics,
 - (2) committee to assign comment projects,
 - (3) committee to process tax comments/section and bar liaison,

- (4) tax comment editorial board.

The chairs of the committees of the federal tax division are each responsible for the coordination and supervision of their committees and any subcommittees established within their respective areas of practice. The duties of each committee shall be as established by the director of the federal tax division and by the assistant director for the subdivision. The chair may appoint such committee advisors as the chair believes appropriate where there are available outstanding professors and practitioners who could assist a committee.

Liaisons of the federal tax division shall be appointed by the chair and shall include special liaison to the tax committee of the southeast region. Up to 3 individuals shall be appointed to be delegates from Florida to the special liaison tax committee of the southeast region. Each delegate shall serve for a term of 3 years. In selecting delegates, the chair should give preference, but shall not be required to appoint the immediate past chair of the section. In the event of a vacancy among the Florida delegation, the chair of the section shall fill the vacancy by appointment. If a delegate is unable to attend a meeting, the chair shall appoint a substitute delegate for such a meeting only; liaison shall be maintained with the tax court to foster appropriate forums to exchange ideas and resolve mutual problems. Liaison shall be maintained with the regional counsel's office of the Internal Revenue Service and the tax division of the Department of Justice.

Section 5. Long-Range Planning Committee. The long-range planning committee is responsible for a continuing review of the operations of the section and suggesting long-range planning and policy goals for the section, including consulting with the finance committee and the chair on budgetary matters.

Section 6. New Tax Lawyers Committee. The current standing subcommittees responsible for the activities of the new tax lawyers committee are:

- (a) subcommittee on educational programs;
- (b) subcommittee on mentor programs; and
- (c) subcommittee on membership.

The subcommittees of the new tax lawyers committee are responsible for assisting the section and other various committees of the section engaged in similar activities within the scope of the subcommittees; providing a forum for new tax lawyers to learn of duties, responsibilities, and problems of new tax lawyers; providing assistance to the new tax lawyers of the tax section; stimulating interest and participation of the new tax lawyers in the activities in the section; carrying out projects for the betterment of relations between the members of the section, law students, the bar, bench, and community.

Membership of the new tax lawyers committee shall include all members of the section in good standing (or affiliate member as defined in Section 2 of Article II) who have not attained the age of 36 at the beginning of the fiscal year of the tax section. In addition to the criteria for membership set forth above, any member of the tax section in good standing (or affiliate member as defined in Section 2 of Article II), who has not been in the practice of tax law for more than 10 years, regardless of the member's age, shall be a member of the new tax lawyers committee

until such time as the member has practiced tax law for 10 years. Any member who commences the tenth year of practice shall be entitled to the rights and privileges of membership of the new tax lawyers committee for the remainder of the fiscal year of the tax section in which the member completes the tenth year of practice.

Section 7. Finance Committee. The finance committee shall be responsible for advising and assisting the chair on budgetary matters, including but not limited to: planning of the section budget; planning the budget for each section meeting; and analyzing any necessary budget modifications during the membership year. Any final decisions regarding budgetary matters shall be the responsibility of the chair. The finance committee shall have 12 members: the 2 immediate past chairs, the chair-elect, the treasurer, the secretary, the sponsorships chair, 3 at-large members appointed by the chair, and 3 ex-officer members who are past chairs. The finance committee shall hold its meetings in conjunction with the directors' committee or at such other times and places as the chair of the section may designate by written notice (or electronic mail) to each member of the finance committee at least 7 days prior thereto. All meetings of the finance committee will be recorded by the secretary. Meetings of the financial committee may be held telephonically.

Section 8. Functions of Standing Committees. The standing committees have responsibility for the subject matter indicated by their names and such further responsibilities as the directors' committee or the chair of the section may assign.

Section 9. Organization of Standing Committees. The chairs of the standing committees and any subcommittees are appointed by the chair of the section. The retiring committee chairs shall deliver to the incoming committee chairs the permanent committee files and records, if any. The chair of the section may designate 1 or more vice-chairs for any standing committee. The chair of a standing committee may organize 1 or more subcommittees from among the membership of the standing committee.

Section 10. Additions to and Deletions of Standing Committees. The chair of the section, subject to approval of the directors' committee, may create additional standing committees, combine the activities of 2 or more standing committees or abolish a standing committee, or create subcommittees of standing committees, but any of these actions will be effective only during the chair's term of office.

Article VII MEETINGS

Section 1. Section.

(a) Annual Meeting. The location and time of the annual meeting of the section shall be fixed each year by the chair.

(b) Organizational Meeting. Each year the section shall hold its organizational meeting at a time and place fixed each year by the chair of the section.

(c) Regular Meetings. In addition to the annual meeting and the organizational meeting, the section may hold 1 or more regular meetings as determined by the chair of the

section. The date and location of each such regular meeting shall be fixed by the chair of the section.

(d) Notice of Meetings. Notice of each meeting shall be given by publication of the time, date and place thereof in The Florida Bar Journal, Florida Bar News or in the Tax Section Bulletin.

(e) Quorum. The members of the section present in person at any meeting shall constitute a quorum and a majority vote of those present and voting will be binding.

Section 2. Directors' Committee. The directors' committee shall hold its organizational meeting in conjunction with the organizational meeting of the section, and shall hold a meeting in conjunction with the annual meeting of the section. In addition, a meeting of the directors' committee shall be held in conjunction with each regular or special meeting of the section. The date and location of each regular meeting will be fixed by the chair of the section, who shall give written notice thereof to each member of the directors' committee at least 30 days prior to the scheduled date thereof. Special meetings of the directors' committee shall be held at such times and such places as the chair of the section may designate by written notice to each member of the directors' committee at least 7 days prior thereto. Meetings of the directors' committee may be held telephonically. At such meetings the written proxy of any member will be recognized and may be voted by the holder therein designated. Attendance in person or by written proxy of more than 50% of the members of the directors' committee shall constitute a quorum for any such meeting and the majority vote of those present, in person or by proxy, will be binding.

Section 3. Executive Council. The executive council may hold such meetings as are determined by the chair of the section. The date and location of each meeting shall be fixed by the chair of the section, who shall give written or oral notice of such date and location to each member of the executive council at least 7 days prior to the date thereof. Those present at a meeting of the executive council duly called will constitute a quorum for any regular or special meeting and a majority vote of such quorum will be binding.

Section 4. Division Meetings. The director of each division may call a meeting of the division at such time and place and upon such notice as the director deems desirable.

Section 5. Standing Committees. The chair of each standing committee may call a meeting of the committee at such time and at such place and upon such notice as the chair deems desirable.

Section 6. Subcommittees. The chair of each subcommittee may call a meeting of the committee at such time and at such place and upon notice as the chair deems desirable.

Article VIII LEGISLATIVE POLICY

Section 1. General Purpose. The section may be involved in legislative (or judicial or administrative) action that is significant to the judiciary, the administration of justice, the fundamental legal rights of the public or the interests of the section or its programs or functions, so long as that involvement is consistent with the policies outlined in this Article VIII.

Section 2. Legislative Position. Any legislative, judicial or administrative position of the section (referred to as legislative position, for convenience) is to be adopted in accordance with the provisions of this Article VIII. In July of each year, prior to the regularly scheduled meeting of the board of governors, the chair shall notify the executive director of The Florida Bar of all of the section's approved legislative positions then in effect. These positions will be clearly identified as positions of the section only, at all times before legislative bodies and members, unless otherwise authorized by the Board of Governors of The Florida Bar.

Section 3. Adoption of Legislative Position. The section, by a 2/3 vote of the members present and voting, must find that a proposed legislative position is within the scope of the policy outlined in Article I of these bylaws and Section 1 of this article, and also must approve the substance of the position proposed by a 2/3 vote. No legislative position may be taken which is contrary to a legislative position of the Board of Governors of The Florida Bar. Once adopted, the secretary shall immediately notify the executive director of The Florida Bar, in writing, of the section's adoption of the legislative position. The legislative position of the section may not be advanced until the board of governors, at its next regularly scheduled meeting after notification to the executive director of The Florida Bar, has reviewed the position of the section and has not disapproved same. When time constraints require prompt action, the executive committee of The Florida Bar may act in lieu of the board of governors. In an emergency, the president of The Florida Bar may act for the executive committee otherwise consistent with applicable policy. Once approved by the board of governors (or the executive committee), a legislative position of the section shall remain for the full biennial session during which the board of governors approved the position, unless otherwise reversed or rescinded by them, or by a vote of the members of the section present and voting at a regularly scheduled meeting.

Section 4. Legislation Committee. The section's legislation committee shall be composed of 3 members, consisting of the chair, chair-elect, and a third member appointed by the chair. At any time that the section cannot meet to adopt a legislative position prior to the time when legislative (or judicial or administrative) action is expected, the legislation committee has the authority to adopt a position of the section with respect to pending legislation. Any position thus taken must be reported to the section at its next scheduled meeting and may be approved or rescinded in accordance with the provisions in Section 3 of this article.

Section 5. Section Lobbyist. Upon the approval of the board of governors, the section may retain a lobbyist to assist it in advancing its legislative position. In requesting approval, the section shall submit to the board of governors such information as it may, from time to time, request. The section lobbyist shall agree to communicate all proposed legislative developments to the executive director of The Florida Bar. No amount shall be budgeted or spent for legislative activities other than the amount budgeted or received as voluntary dues from section members.

Article IX MISCELLANEOUS

Section 1. Action of The Florida Bar. No action of the section may be represented or construed as the action of The Florida Bar until the same has been approved by the Board of Governors of The Florida Bar.

Section 2. Financial Obligations. Before payment all financial obligations of the section must first be approved in the manner specified by the section.

Section 3. Compensation and Expenses. No salary or other compensation shall be paid to any member of the section for performance of services to the section, but the members may be reimbursed for such reasonable and necessary telephone expenses, reproduction expenses and other similar out-of-pocket expenses that are incurred as a result of the performance of such services and as are specifically authorized by the chair of the section or the directors' committee.

Section 4. Action of the Tax Section. Unless otherwise specified, where action by the section is required or authorized by these bylaws, a majority vote of the members of the section present and voting at a duly called meeting of the section will be binding. Where action of the executive council is called for by standing board policies or Rules Regulating The Florida Bar or similar policies or regulations of The Florida Bar, the action of the section shall be substituted, except as the authority to take such action is delegated by the section to the directors' committee or the executive council.

Section 5. Amendments. These bylaws may be amended only by the Board of Governors of The Florida Bar upon recommendation made by the section.

Section 6. Conduct of Meetings. The current edition of *Robert's Rules of Order* shall govern the conduct of all meetings of the section, and its subdivisions.

Section 7. Effective Date. These bylaws are effective as of October 30, 1998.