

WESTERN STATES ASSOCIATION OF TAX REPRESENTATIVES

ARTICLES OF ASSOCIATION AND BY-LAWS

ARTICLE I

Name

The name of this association will be Western States Association of Tax Representatives (WSATR).

ARTICLE II

Purposes of Association

1. To facilitate the exchange and dissemination of information, ideas and experiences in the field of state and local taxation.
2. To develop and encourage mutual understanding and cooperation both among the members of this Association and with public officials charged with the duties of administering the laws governing taxation.
3. To promote and encourage just, fair, impartial and equitable taxation practices.
4. To promote and encourage economy and efficiency among public officials in the conduct and transaction of public business administration by guarding against unwise, wasteful and unnecessary expenditure of public funds.

ARTICLE III

Membership

1. Membership shall be open to persons who are responsible for some phase of taxation as an employee of any entity that is subject to taxation by any state and/or local taxing jurisdiction in any of the member states of the Western States Association of Tax Administrators (WSATA).
2. Each applicant for membership shall complete the application form as prescribed by the Board of Directors. Applicants shall be accepted to membership upon approval by a majority of the Board of Directors.

ARTICLE IV
Meetings

1. There shall be an annual Association meeting. The annual meeting will be held in conjunction with the annual meeting of the WSATA unless an alternative date and time is approved by a majority of the Board of Directors and written notice is given to the membership not less than forty-five (45) days prior to the alternative annual meeting date.

2. Special meetings may be called by the President at such times as deemed necessary, by giving notice to the membership in writing, not less than ten (10) days prior to such special meeting, setting forth in such notice, the time and place of such special meeting as well as the purpose and matters to be considered.

ARTICLE V
Quorum

Attendance of fifteen members representing fifteen separate entities shall be required to constitute a quorum for the transaction of business.

ARTICLE VI
Voting

1. Each member of the Association shall be entitled to make or second proper motions on matters to be considered and acted upon by the Association at its meetings and shall have the right and privilege to participate in the discussions of such matters. The voting on any matter or proposal shall be limited to one vote for each member. Votes may be cast only by members present at the meeting; no proxies or absentee ballots shall be recognized.

2. See Article XI for voting provisions regarding Standing Committees.

ARTICLE VII
Officers/Board of Directors

The officers of the Association shall consist of the President, First Vice President, Second Vice President, Secretary, and Treasurer. These officers along with seven (7) Directors shall constitute the Board of Directors with the immediate past-President acting as ex-officio member of the Board of Directors in an advisory capacity only. The Board of Directors shall be responsible for policy decisions of the Association and shall perform such other duties as are customarily discharged by such officers. No vote or policy adopted by this Association is intended or shall in any way be considered or interpreted as binding upon the entities represented in the Association.

ARTICLE VIII
Duties of Officers

1. **President.**

The duties of the President shall include but not be limited to a) preside over all meetings of the Association; b) appoint the chairpersonship of the State committees; c) appoint a nominating committee to recommend candidates for each of the offices and directorships; d) participate in the planning committee for the WSATA annual conference.

2. **First Vice President.**

The duties of the First Vice President shall include but not be limited to a) accompany and assist the President in the planning committee for the WSATA annual conference; b) ensure that adequate recognition is presented to the outgoing President at each annual conference; c) preside over all meetings of the Association in the absence of the President.

3. **Second Vice President.**

The duties of the Second Vice President shall include but not be limited to the coordination of the Association sponsored event at the annual conference. Assisting the Second Vice President is the State Committee Chairperson of the state which will host the annual conference.

4. **Secretary.**

The duties of the Secretary shall include but not be limited to a) maintain historical minutes of all prior meetings; b) records the minutes of meetings attended as secretary; c) maintain the official membership listing for the Association. Shortly after the annual conference, the new Secretary shall receive from the outgoing Secretary an updated membership listing and a record of the minutes of all past meetings.

5. **Treasurer.**

The duties of the Treasurer shall include but not be limited to a) maintain all financial records of the Association; b) send notices for dues to the membership; c) disbursement of funds and maintenance of all bank accounts for the Association; d) prepare a report and present such report to the membership of the Association at the annual conference as to the financial status of the Association. Shortly after the annual conference the new Treasurer shall receive from the outgoing Treasurer all updated financial records of the Association. As soon as possible after appointment, the new Treasurer should obtain and complete all signature cards necessary to continue the operations of the Association.

ARTICLE IX
Election of Officers

1. All officers of the Association shall be elected by a majority vote of the members in attendance and voting at the annual meeting of the Association.

2. At each annual meeting of the Association, there shall be elected the President, First Vice President, Second Vice President, Secretary, and Treasurer, who shall serve for a term of one year or until their successors have been elected. The outgoing President shall serve as a

Director for a term of one year. At each annual meeting there shall be elected two Directors who shall serve for a term of three years or until their successors have been elected. Also, at each annual meeting, there shall be elected a Director who shall serve for the unexpired portion of the term of any Director who shall have left office and whose vacancy has not been filled by the Board of Directors, to maintain at all times a Board of Directors numbering six in addition to the immediate past President of the Association.

One candidate for each of these offices shall be nominated at the regular annual meeting of the Association by a nominating committee named by the President for that purpose. Other nominations may be made by any member from the floor at the meeting.

In the event of the refusal or inability to serve by any officer or director, the vacancy created thereby may be filled by a majority vote of the Board of Directors.

3. The term of the officers and directors of the Association shall commence upon election at the annual conference.

ARTICLE X Salaries or Compensation

No member of this Association shall receive a salary or other compensation for services rendered the Association.

ARTICLE XI Standing Committees

1. There shall be a state committee for each state represented in the membership of this Association. Each state committee shall be composed of members of this Association who represent entities subject to taxation in that state and who desire to be included on the committee.

At least ten days prior to the annual meeting, each state committee may submit to the President a nominee for Chairperson of that state committee for the ensuing year. At the annual meeting, the President shall notify the membership of any chairpersonship appointment(s).

2. If at any time a Chairperson is unable or unwilling to serve, he may be replaced by the President with the advice of the Board of Directors.

3. It shall be the duty of each committee to concern itself with matters affecting state and local taxation. The Chairperson shall call such meetings or establish subcommittees as may be necessary to accomplish the mission of the committee.

4. Each state committee shall submit a written report to the Secretary at the annual meeting of the Association. This report shall include a statement of the committee's activities,

investigations, recommendations, and any information that may be considered helpful to the membership of the Association.

5. The voting at meetings of state committees shall be governed by those individuals present at those meetings. Attendance at WSATR sponsored state committee meetings are limited to members of WSATR or any individual representing a WSATR member or specifically invited to attend by the State Committee chairperson.

ARTICLE XII

Finances

1. Dues not to exceed \$100.00 per annum are to be set annually by the Board of Directors. Dues shall be required from each member of the Association as a condition of membership to defray the expenses of the Association, including costs of the annual meeting, secretarial, communications and other expenses, and to maintain a reasonable cash working balance. Dues may be collected within ninety (90) days prior to the annual meeting or become due and payable at the time of the annual meeting. Failure to pay any dues for two consecutive years shall be sufficient cause for termination of membership in the Association.

2. The expense incurred for any Association special meeting may be assessed pro rata to the individuals attending such a meeting.

3. The Association shall not be responsible for expenses incurred by the state committee in the course of their activities.

4. Within sixty days of the final day of the annual meeting, the second vice president shall provide a written report to the treasurer of all expenses incurred for the Association sponsored event at the annual conference.

5. Neither the Association nor any of its committees or members shall do anything that willfully violates any state law. No action shall be taken that in any way legally places a liability on the Association unless approved by a vote under the provisions of Article VII.

ARTICLE XIII

Amendment

These articles of Association and by-laws may be amended at any annual or special meeting, as set forth in Article IV above, by a majority vote of the members entitled to vote in accordance with Article VII above, provided that any proposed change shall be circulated to the membership not less than two weeks prior to the meeting at which such change is proposed to be voted upon.