

# BYLAWS OF THE KANSAS CHAPTER OF THE NATIONAL ASSOCIATION OF TAX PROFESSIONALS

## ARTICLE I Chapter Name

The name of this Chapter shall be the Kansas Chapter of the National Association of Tax Professionals (hereinafter called “Chapter”). The principal office of the Chapter shall be the Chapter President’s current business address in the State of Kansas.

## ARTICLE II Purposes

The purposes of this Chapter shall be to unite those who provide tax and related financial services, to protect the interest of tax and financial services practitioners for the public benefit, to promote and maintain high standards of conduct in the tax profession as expressed in the Code of Ethics and Standards of Professional Conduct of the National Association, and to provide and promote continuing education programs and various other services for the benefit of all practitioners, with a particular focus on issues and changes in the tax laws of the State of Kansas.

## ARTICLE III Members

Section 1. Requirements of membership. All members of the Chapter shall hold membership in the National Association and the requirements of membership of this Chapter shall be the same as those in the Bylaws of the National Association, i.e., any person, firm, or organization having an interest in the practice of taxation and related financial services. Members shall abide by the Bylaws of the National Association and the Chapter and shall practice in conformity with the National Association’s Code of Ethics and Standards of Professional Conduct. Continuation of membership is also dependent upon timely payment of annual dues, according to policies established and published by the Board of Directors.

Section 2. Association members voting right. All members of the National Association who list an address in the State of Kansas shall hold voting membership in the Chapter. Each voting member shall be entitled to one vote on all matters brought to a vote of the membership.

Section 3. Granting approval of individual memberships. Memberships in the Association shall be granted by the Association President upon receipt at the Association's principal office of confirmation of the person, firm, or organization's dual membership in NATP. Persons, firms, and organizations may hold memberships in multiple NATP Chapters, by paying a similar amount of dues to the subsequent Association as NATP provides each Association.

Section 4. Discipline of members. Chapter members may only be disciplined by NATP, pursuant to NATP Bylaws and NATP Board of Director policy and procedure. Complaints and request for discipline may originate from the Association, its officers, its Board of Directors or its members.

#### ARTICLE IV The Board of Directors

Section 1. Board authority. The Board shall be the governing body of the Chapter, charged with the responsibility of conducting necessary business. Except as provided in Section 11 of this Article, Board members may not accept compensation from the Association. The Board may perform such acts and make such rules, regulations, and policies, and repeal, alter, or amend the same, consistent with the National Association's Bylaws, rules and regulations and the Chapter's Articles of Incorporation, these Bylaws, and applicable law. Each Director shall have the unqualified right to, at reasonable times, inspect and copy all Chapter documents of any kind, and to inspect all Chapter properties and holdings. The Board may, in the execution of its powers, delegate certain of its authority and responsibility to the Executive Committee.

Section 2. Board composition and term. The Board of Directors shall be composed of the President, Vice-President, Secretary, Treasurer, and five (5) other eligible Chapter members. The number of voting Board of Director members shall be fixed at nine (9). Board members shall serve three-year terms that begin the January 1 immediately following their election. Board member terms shall be staggered such that no more than three (3) will end in a year. Board member terms are limited to three (3) consecutive successful candidacies and shall not be eligible for re-election until at least three (3) years has elapsed.

Section 3. Nomination of Director candidates. Chapter members who are at least 18 years of age and in good standing are eligible to be nominated as Director candidates. In order to be eligible as Director candidates, Members must be nominated by the Nomination Committee, or be properly nominated from the floor at the Chapter Annual meeting. The Nomination Committee shall receive candidate recommendations and deliberate its nominations. The Committee shall annually nominate at least two members for each expired Director's term. Nominations made from the floor at the Chapter Annual meeting need be seconded. Any Chapter member registered and in attendance at the Chapter Annual business meeting may rise in order to nominate or second a nominated member.

Section 4. Notice of Board of Directors election. Notice for election shall be provided to every Chapter member 30 days prior to the date set to announce the results of Chapter Director election. Notice of election may be sent by ordinary mail as either a separate mailing or within other content such as a regular newsletter.

Section 5. Board of Director elections. Association members in good standing are eligible to vote in Chapter Board of Director elections. Chapter members in good standing may vote up to the number of times corresponding to the number of expiring Chapter Director terms. No nominee shall receive more than one vote from any voter. The number of nominees corresponding to the number of expiring terms who receive the highest numbers of votes cast shall be deemed elected.

Chapter Board of Director ballots shall be cast by Chapter members at the Chapter Annual meeting. The date to hold the membership business meeting, shall be the date to announce the results of the Chapter Director election. This shall be set by the Chapter Board of Directors on the occasion of their first regular meeting each year. Fifty percent (50%) of the Chapter members attending any part of the Chapter Annual meeting shall constitute a quorum. Except where these Bylaws otherwise provide, or where otherwise established by rule of procedure of law, a simple majority vote of a quorum shall control. Members may not vote by proxy. In the event the first Board of Director ballot results in a tie, the Chapter Board of Directors shall decide the tie unilaterally.

Section 6. Board member vacancy elections. A vacancy on the Board of Directors may be caused by a resignation, incapacity, death, or removal. Vacancies shall be filled by appointment by chapter president to be ratified by a

majority vote of the Directors then in office at the next scheduled Board of Directors Meeting. A Director elected to fill a vacancy shall be elected to hold office for the unexpired term of the predecessor.

Section 7. Board of Director removal. The Board, by a two-thirds vote of Directors present at any regular or special meeting, may reprimand, suspend, or remove a Board member for neglect, incapacity, malfeasance, or disloyalty to the Chapter or to NATP. The unexcused absence of any Board member from two (2) consecutive regular meetings shall constitute neglect. The President shall consider each absence as a separate circumstance and may find that absences are excused.

Section 8. Regular Board meetings. A regular meeting of the Board of Directors shall be held four (4) times during each year. The date, time, and place of each regular meeting of the Board shall be set by the President, with advise and consent of the Executive Committee in the Committee's first duly called meeting each calendar year. Notice of regular meetings, containing the date, time, and place of the meeting, shall be given to the Board of Directors prior to the date of the meeting.

Section 9. Special Board meetings. Special meetings of the Board of Directors may be called by the President upon seven days notice to each Board member, and may be convened by telephone conference. Such notice may be provided by telephone, with ordinary mail confirmation, and shall contain the general nature of the business to be considered and meeting time and place. Special meetings may also be called by two Officers or by three Directors. Special meetings not called by the President require written notice, containing the general nature of the business to be considered and the date, time, and place of the meeting. Such notice must be given to the Board of Directors at least 30 days before the date of the meeting.

Section 10. Board meeting procedures. A quorum of the Board of Directors shall consist of five (5) Board members declared present at any Board meeting. Except where these Bylaws otherwise provide, or where otherwise established by rule of procedure or law, a simple majority vote of a quorum shall be binding and constitute the decision of the Board. Compliance with regular and special Board meeting notice rules shall be reflected in meeting minutes. Director waiver of the right to receive notice of a Board meeting must be made in writing. A Director's attendance at or participation in a meeting, without objection before

participation, waives any required notice of the meeting. Waiver or absence of objection to notice shall be recorded in the minutes.

Section 11. Board compensation and reimbursement. Directors may be compensated for attending regular and special Board meetings and Chapter Committee meetings. Directors may also be separately reimbursed for reasonable and actual expenses incurred. Board members may not otherwise accept compensation from the Chapter. The Board shall set Board member meeting compensation rates by policy and shall establish reimbursement policy to control all reasonable and actual Chapter business-related expenses.

## ARTICLE V Officers

Section 1. Officers and Officer terms. The Officers of the Chapter shall be the President, Vice-President, Secretary, and Treasurer. Elected Officers may not hold more than one office in the Chapter at a time. Regular terms for elected officers shall be one year and run from January 1 to December 31. The term of Officers elected to complete un-expired terms shall end on December 31.

Section 2. President. The President is the Chairman and Presiding Officer of the Board of Directors. The President shall preside at all Board meetings and membership meetings, and shall act in such a manner and be responsible for such duties appropriate to the Office and as may be assigned from time to time by the Board of Directors. The President is a member of the Executive Committee.

Section 3. Vice-President. The Vice-President shall be responsible for assuming the duties of the President in the event that the President is unable to perform the duties of President or is absent where the President would ordinarily be present. The Vice-President shall perform such other duties as may be assigned from time to time by the President or the Board of Directors. The Vice President is a member of the Executive Committee.

Section 4. Secretary. The Secretary shall be responsible for keeping records of the Board of Director proceedings, including taking of minutes at all Board of Director meetings, giving notice of Board of Director meetings, distributing copies of minutes and the agenda to members of the Board of Directors, assuring that Chapter records are properly maintained, and oversee or prepare and send a Chapter newsletter, providing information on Chapter educational programs and select National programs, to all Chapter members and

to the National Association.. The Secretary shall perform such other duties as may be assigned from time to time by the President or the Board of Directors. The Secretary is a member of the Executive Committee.

Section 5. Treasurer. The Treasurer shall be responsible for remaining fully advised as to the financial condition of the Association and shall regularly report to the Board of Directors on the financial condition of the Chapter and the adequacy of the accounting records of the Chapter. The Treasurer shall perform such other duties as may be assigned from time to time by the President or the Board of Directors. The Treasurer is a member of the Executive Committee.

Section 6. Election of Officers. Chapter Officer Elections are to be held at the Chapter Annual Meeting. A separate election is held for the office of President, Vice-President, Secretary, and Treasurer in that order. Board members are eligible to vote once in each election. Board members who will continue to serve in the succeeding year may become candidates for office by self declaration or by being nominated by another Board member. The same person may not accept a nomination or be a candidate for more than one office per year. The candidate receiving the highest number of votes on the first ballot for each Office shall be deemed elected. In the event a first ballot result in a tie, subsequent ballots shall be taken until a single individual is deemed elected for that office. Subsequent ballots shall contain only the names of the candidates who tied on the immediately preceding ballot.

Section 7. Officer vacancy and removal. In the event of the resignation, incapacity, death, or removal from Office of the Chapter President, the Vice-President shall succeed to the Office of the President. In the event of the resignation, incapacity, death, or removal from Office of both the President and Vice-President, the Secretary shall succeed to the Office of the President. Any vacancy occurring in the Offices of the Vice-President, Secretary, or Treasurer, shall be filled from the Board of Director membership by election of the Board of Directors. The Board, by a two-third vote of Directors present at any regular or special meeting, may reprimand, suspend, or remove the President, Vice-President, Secretary, or Treasurer for neglect, incapacity, malfeasance, or disloyalty to the Chapter.

## ARTICLE VI

### Committees

Section 1. The Executive Committee. The Officers are members of the Executive committee, with the President serving as Chair. The Committee may act for the Board of Directors in between Board meetings on all matters, except those specifically reserved by these Bylaws to the Board or as otherwise prohibited by law. The President, with the advice and consent of the Executive Committee, at its first meeting each year, shall schedule Board of Director meetings. The committee is responsible for developing and reviewing fiscal policies and the annual and projected budget. The President with the advice and consent of the of the Executive Committee may establish and appoint members to ad hoc committees or task force work groups, and make other appointments as deemed necessary to the administration of the Chapter. Any Officer may call a meeting of the committee by giving notice containing the general nature of the business to be considered and the date, time and place of the meeting at least seven (7) days before the date of the meeting. The Majority of the committee shall constitute a quorum at any duly called meeting of the Committee and a simple majority vote of a quorum shall be binding and constitute the decision of the Committee. In the case of a tie vote, the President shall decide the matter before the Committee unilaterally. Within a reasonable time, actions of the Committee shall be reported to the Board of Directors.

Section 2. The Nomination Committee. The President, with advise and consent of the Executive Committee shall appoint a Nomination Committee composed of at least two (2) members. The President with the advice and consent of the Executive Committee shall appoint a Director to be the Chair of the Nomination Committee. Nomination Committee members are ineligible to be nominated themselves in the year of service on the Nomination Committee.

Section 3. Other Committees. The President with advice and consent of the executive committee may create one or more additional ad hoc committees or task force work groups as may be deemed necessary to accomplish the work of the Chapter.

## ARTICLE VII

### Chapter Annual Meeting and Meeting of Membership

The annual meeting of the membership shall be held in conjunction with the Chapter Annual Meeting. The Chapter Annual meeting will be held at a date

and place to be set at the discretion of the Board of Directors. Notice of the date, time, and place of the meeting shall be provided to each member at least 30 days in advance. Notice of the meeting may be sent by ordinary mail as either a separate mailing or within other content such as a regular newsletter. Fifty percent of the members registered to attend any part of the Chapter Annual meeting shall constitute a quorum. Except where these Bylaws otherwise provide, or where otherwise established by rule of procedure or law, simple majority vote of a quorum shall control. Members may not vote by proxy.

## ARTICLE VIII

### Chapter Records, Reports, and Procedures

Section 1. Maintenance of Records. The Chapter shall maintain accurate books and records of the assets and liabilities, and shall keep minutes of all proceedings involving members and Board of Directors. All books, records, and minutes must be kept in written form, except those books and records that can be kept in a form convertible into written form.

Section 2. Examination of Records. The Chapter's records of the membership, the books and records of the assets and liabilities, and the approved minutes of the meetings and proceedings shall be available and provided by mail to any member upon advance written request. The Chapter's three most recent annual returns (Form 990), its application for tax exemption, any papers submitted in support of such application, and any letter or other document issued by the Internal Revenue Service with respect to such application shall be available and provided by mail to any member upon advance written request.

Section 3. Chapter's fiscal year. The fiscal year of the Chapter shall end on December 31 of each year. The Board of Directors shall cause the Chapter's books and records of account to be examined annually.

Section 4. Parliamentary Authority. The rules contained in the current edition of Robert's Rules of Order Newly Revised shall govern the Chapter in all cases to which they are applicable and not inconsistent with law or these Bylaws.



## ARTICLE IX

### Election of NATP Directors

Information as to the names of official nominees and nominee biographical information for Directors of the National Association shall be made available to all members of the National Association in the issue of TaxPro Monthly following the National Association's Annual Conference. The same information shall be sent to each Chapter member in the Third Quarter edition of the Chapter newsletter. Each Chapter voting member shall then have the opportunity to cast one vote for each vacant National Director position by mailing their choices to the Chapter President within 21 days of receipt of the nominee information in the TaxPro Monthly or the Third Quarter chapter newsletter, whichever is first received. Official voting for National Directors shall be tabulated by the Chapter Board of Directors at a Board of Directors meeting held after the 21 days receipt but at least 8 days prior to the National Association's election deadline. The candidates who receive the most votes shall receive the Chapter vote for each National Association Director's vacancy, and the Chapter's ballot shall be presented by the Chapter President via certified mail to National Association headquarters at least seven days before election day as prescribed in the official Notice of National Association Director Election.

## ARTICLE X

### Amendment of Bylaws

An affirmative vote by two-thirds of the Board of Directors at any meeting at which a quorum is present or by two-thirds of the members present at any meeting of the membership at which a quorum is present may amend, repeal or alter in whole or in part these Bylaws, provided that the following procedures are met. Proposed Bylaw amendments must receive prior approval from the National Association and notice of the proposed Bylaw amendments and the National Association's approval must be contained in the notice of the meeting at which the Bylaw amendment is to be considered. Bylaw amendments can originate at either the Chapter or National Association level. Chapter Bylaws amendments mandated by the National Association must be disseminated to the Chapter membership with the next membership mailing.