Article I, Name and Purpose

Section 1. Name. This Section shall be known as the Section on Taxation.

Section 2. Purpose. The purpose of this Section is to promote the communication of ideas, interests, and activities among members and to make recommendations on matters of interest in the teaching and improvement of the law relating to taxation.

Article II, Membership

Section 1. Membership.

(a) Membership in the Section is open to any faculty person of a law school that is a member of the Association of American Law Schools (hereinafter referred to as AALS) and to Canadian Associates.

(b) Associate membership is open to others who are concerned with the teaching, administration and improvement of legal education.

Section 2. Privileges of Members.

(a) Regular members may vote in person at all Section meetings.

(b) Associate members may participate in the programs, meetings and activities of the Section but may not vote nor hold office in the Section.

Article III, Officers, Committees

Section 1. Officers. The officers of this Section are the chairperson, chairperson-elect and secretary. The chairperson-elect and the secretary and the Executive Committee Member shall be elected at the annual meeting of the Association and shall qualify by acceptance. Each shall serve until his successor has been elected and qualified.

Section 2. Council of the Section. The Council of the Section shall consist of the officers of the Section, the immediate past chairperson and the chairpersons of the standing committees. The Council shall advise the officers as requested by the President or the Executive Committee.

Section 3. The Executive Committee.

(a) The Executive Committee of the Section shall consist of the chairperson of the Section, the immediate past chairperson, the chairperson-elect, the secretary and an Executive Committee Member.

(b) On the nomination of the chairperson, the Executive Committee shall act in the interval between annual meetings and shall appoint the standing and special committees.
Section 4. Standing Committees.

(a) The standing committees of the Section shall be (1) the Nominating Committee, (2) Program Committee, and (3) the Committee on Special Projects.

(b) The standing committees shall have such duties as are described by the Executive Committee.

Article IV, Nomination and Elections

Section 1. Nominations. The Nominating Committee for the subsequent year shall be appointed at or immediately following the annual meeting. The Nominating Committee shall consist of at least three members of the Section and shall include at least one past chairperson of the Section. The Nominating Committee shall receive and consider suggestions of persons to serve as officers for the Section and shall report a slate of nominees to the Section for election at the business meeting of the Section at the annual meeting of the AALS.

Section 2. Elections. The officers of the Section shall be elected at the annual meeting. Nominations shall be received from the Nominating Committee and from the floor. Elections may be by voice vote or secret ballot, as the chairperson of the Section determines.

Article V, Duties of Officers

Section 1. Chairperson. The chairperson of the Section shall preside at all meetings of the Section, of the Executive Committee, and of the Council. The chairperson shall present at each annual meeting of the AALS a report of the Section for the prior year and shall be responsible for the program of the Section.

Section 2. Chairperson-Elect. The chairperson-elect of the Section shall assist the chairperson, as the chairperson may request, and shall perform the duties of the chairperson during absence or disability of the chairperson. If the office of the chairperson becomes vacant, the chairperson-elect shall succeed to the office of chairperson. The chairperson-elect shall automatically succeed to the office of chairperson upon the termination of the chairperson's term of office, at the annual meeting succeeding the meeting at which the chairperson-elect was elected.

Section 3. Secretary. The secretary of the Section shall keep the minutes of the proceedings of the Section, the Council and the Executive Committee and shall perform such other duties as the chairperson may request.

Article VI, Policy Statements

Section 1. Policy Statements. Because Sections are part of the structure of the AALS, statements of policy adopted by a Section, or similar positions, shall be made public only after they are approved by the Executive Committee of the AALS.

Article VII, Amendments

Section 1. Amendments. These bylaws may be amended at the annual meeting of the Section by a majority of the regular members of the Section present and voting. The amendment takes effect after it has been approved by the Executive Committee of the AALS.