

**BYLAWS**  
**ARIZONA SOCIETY OF ENROLLED AGENTS, INC**  
Approved as revised, as of June 11, 2010

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**ARTICLE I**

**Name, Principal Office, Purposes and Restrictions**

**1.01 Name.** The name of this organization is the Arizona Society of Enrolled Agents, Inc. (Society) This Society is an Arizona nonprofit corporation chartered by the Arizona Corporation Commission on February 23, 1978.

**1.02 Authority.** The Society has been chartered by The National Association of Enrolled Agents (NAEA) to operate under its own bylaws as an Affiliate of NAEA in basic conformity with NAEA bylaws. Under authority of NAEA, the Society Board of Directors (Board) may authorize chapters and regions within Arizona and shall establish requirements for their operation.

**1.03 Principal Office.** The principal office of the Society is located in Phoenix, Arizona. The Board may change the location of the principal office.

**1.04 Purposes.** The purposes of the Society include:

- a. Promote, preserve and protect the interests of all Enrolled Agents;
- b. Cultivate a spirit of professional cooperation among all the Members;
- c. Promote a professional level of competence, character, and integrity among all the Members;
- d. Keep all Members informed of new laws or amendments to existing laws that affect the general public and the profession;
- e. Represent Arizona Enrolled Agents on the State and local level with all governmental

- agencies and institutions;
- f. Represent the interests of the Arizona Society Members in their relationship with the NAEA and its aims and programs;
  - g. Represent Enrolled Agents on a regional level as such regional organizations shall be developed.

**1.05 Restrictions.** All policies and activities of the Society shall be consistent with applicable federal, state and local trade regulations and antitrust or other legal requirements and applicable tax exemption requirements.

## **Article II**

### **Parliamentary Authority, Definitions, Interpretation**

**2.01 Parliamentary Authority.** Unless otherwise specified herein, or otherwise required by the Arizona law, Robert's Rules of Order, Newly Revised, shall govern the Society in all cases to which they are applicable and in which they are not inconsistent with these bylaws or any special rules of order the Board may adopt.

**2.02 Association.** "Association" refers to the National Association of Enrolled Agents (NAEA).

**2.03 Chapter.** A Chapter is a grouping of NAEA Members, usually residing or working in Arizona, into a specific geographical area defined by the Society's Board of Directors. A Chapter will derive its authority for membership, rules and regulations directly from the Society. Dual Membership among Chapters is authorized. A group of Association Members may petition the Society to form a Chapter as the Board may direct. A Chapter shall:

- a. Be formed under the authority of the Society.
- b. Be organized with its own bylaws, officers, directors, and local rules and regulations, all in basic conformity with NAEA and Society bylaws.
- c. Not be incorporated, but will be formed under the umbrella of the Society's Articles of Incorporation from the State of Arizona and the Charter from NAEA.
- d. Submit an annual financial statement for Society tax purposes when so required by the Society.
- e. Provide a copy, including any revisions, of its bylaws to the Secretary of the Society for safekeeping.

**2.04 Board.** "Board" refers to the Arizona Society of Enrolled Agents Board of Directors, as further defined herein.

**2.05 Circular 230.** "Circular 230" is the United States Treasury Department Circular 230, Title 31 Code of Federal Regulations, Subtitle A, Part 10, as amended.

**2.06 Notice.** Any reference in these Bylaws to the time a notice is given or sent means the time a written notice by mail is deposited in the U. S Mails, postage prepaid; the time any other written notice is delivered to a common carrier for transmission or delivery; the promulgation of the notice by any electronic means, or any combination of these methods and means that ensures full dissemination and distribution to the membership. The official time shall be the last time of promulgation.

**2.07 Society Communications.** The Society may use any and all means available to communicate with the Board, Members and Associates, including, but not limited to the Internet, email, U. S. Mail, telephone (including conference calls), fax, or any combination of these, plus any future methods of communications that could be in general use. The Board will determine the best method to communicate Notices of Meetings, bylaws proposals, voting, and other items of importance to the Board, Members and Associates. The Board shall, in all cases, ensure that no matter the method used at the time, there will be total and equitable communications with all required parties.

**2.08 Interpretation.** These Bylaws are subject to the Arizona Nonprofit Corporation Act and must be interpreted so as to conform to the Act, as it is interpreted and amended from time to time. They are also subject to the bylaws of NAEA.

### **Article III**

#### **Members**

**3.01 Member.** There shall be two classes of membership in this Society: Member and Member Emeritus as further defined in the NAEA bylaws. Members must maintain membership in NAEA and the Society.

**3.02 Dual State Affiliation.** An NAEA Member who resides outside Arizona and holds membership in another state may, by virtue of having paid dues to Arizona, enjoy all the rights and privileges of a Member of this Society, except they shall have voice but not voting rights on Society matters. This person shall be called an “Affiliate Member.”

### **Article IV**

#### **Associates**

**4.01 Associates.** The Society shall recognize the following Associate status categories:

a. **Federally Authorized Practitioner Associate.** As defined in NAEA bylaws, one who is regulated under Circular 230. No Enrolled Agent and no person who has been removed from practice under Circular 230 shall qualify.

b. **Associate.** As defined in NAEA bylaws, an Associate is one who is not defined in Section 10.3 (a) through (d), Circular 230 and is engaged in the practice of tax. No Enrolled Agent or person who has been removed from practice under Circular 230 shall qualify.

c. Other Associate. The Board may establish a separate associate status for persons not falling under the provisions of paragraphs a. and b., above. No Enrolled Agent or person who has been removed from practice under Circular 230 shall qualify. Any associate status established by the Society shall be reported to the Association.

#### **4.02 Associate Status Matters**

- a. The word “Member” shall not be used in connection with any person holding Associate status.
- b. Associates shall be subject to these bylaws and all standards, policies and procedures as the Board may adopt.
- c. Associates shall have voice, but not vote nor hold elective or appointive office. Associates may chair or serve on committees, as authorized by the Board.

### **Article V**

#### **Rules, Discipline, Suspension, Termination**

**5.01 NAEA Rules**. The Board shall ensure that the Society follows all NAEA rules and policies concerning period of membership/association, qualifications, restrictions, responsibilities, education requirements, privileges and benefits of Members and Associates.

**5.02 Compensation and Expenses**. Officers, Directors, Members and Associates shall serve in volunteer or elective positions without compensation. The Board may authorize reimbursement of an Officer, Director, Member or Associate for actual and necessary expenses for Society business. An Officer, Director, Member, Associate and other persons may be compensated by the Society as an educational instructor and/or reimbursed for their costs for educational materials provided in connection with such activities.

**5.03 Discipline**. A Member or Associate is liable for discipline (which may include private or public censure, suspension or termination) if a Member or Associate:

- a. Violates these bylaws, the NAEA Code of Ethics or Rules of Professional Conduct, or Circular 230.
- b. Is held by the Board to have been guilty of an act discreditable to the profession.
- c. Is convicted of a felony or is judged of unsound mind by the final order of a court.
- d. Purports to represent the official position of the Society without prior approval of the Board. Officers, directors and committee chairs shall be considered representing the Society in matters regarding their respective positions.
- e. Engages in a pattern of unprofessional behavior or conduct that is deleterious to the Society or its Members. *(Adopted on 6/12/2009)*

**5.04 Suspension**. A Member or Associate automatically shall be suspended for non-payment of

dues, fees or assessments in accordance with NAEA bylaws or, if suspended by NAEA. A Member, whose enrollment to practice before the Internal Revenue Service is temporarily suspended for any reason, automatically shall be suspended from membership during the period of suspension.

**5.05 Termination of Membership or Associate Status.** Membership or Associate status shall be terminated whenever the Board, or a committee authorized by the Board, in good faith, determines that any of the following events has occurred:

- a. Resignation of the Member or Associate;
- b. Expiration of membership or Associate status, unless the Member or Associate renews on NAEA terms;
- c. An occurrence of an event that renders the Member or Associate ineligible for membership or Associate status, or the failure of the Member or Associate to satisfy specific requirements established by NAEA, its Code of Ethics, its Rules of Professional Conduct, its CPE requirements, or Circular 230, as amended;
- d. If the Member's enrollment to practice before the Internal Revenue Service is terminated by the issuing authority, or if a Member or Associate is terminated by NAEA, that person automatically shall be terminated from the Society;
- e. In a matter involving Article 5.03(e), Membership or Associate Status shall be terminated following a vote of the State Society Board of Directors in which a recommendation to terminate membership is approved by at least two-thirds of the full voting membership of the Board. *(Adopted on 6/12/2009)*
- f. The Board shall establish a method to deal with these situations, as necessary. *(Adopted as renumbered provision on 6/12/2009)*

**5.06 Actions.** Actions against a Member or Associate under this Article shall be processed in accordance with NAEA Ethics and Professional Conduct Procedures, and any procedures adopted by the Board, as necessary. Notification to parties to any of these actions shall be as established by the Board.

## **Article VI**

### **Dues, Assessments and Fees**

**6.01 Setting Annual Dues.** Annual dues for Members and Associates shall be established by the Board. The amount of the annual dues shall be noticed to the Members and Associates no later than sixty (60) days after the Board has voted to change the annual dues or ninety (90) days prior to the close of the fiscal year, whichever occurs first.

**6.02 Payment of Dues.** Dues are owed and payable annually using payment methods approved by the Board. Once submitted, dues remain the property of the Society unless the Membership or Associate status is rejected upon application.

**6.03 Assessments.** The Board may, upon affirmative vote of two-thirds (2/3) of the officers and

directors then elected and appointed, levy such additional assessments as are necessary to carry out the activities of the Society.

**6.04 Fees.** Fees for education and any other Society activities shall be set by the responsible Committee Chairperson(s) for the activity, unless the Board overrules the decision of said Chairperson(s).

## Article VII

### Membership Meetings

**7.01 Annual Meeting.** There shall be a meeting of the membership of the Society once a year to be held at a place and time selected by the Board. The purposes of this meeting are to elect its officers and directors and to conduct other Society business or as otherwise required by law.

**7.02 Notice of Annual Meeting.** The Secretary shall cause to be issued a written *Notice of Annual Meeting* thirty (30) days prior to the date set for the annual meeting. Such notice shall be in writing and may be sent via U.S. Mail, email or any other electronic means permitted in these Bylaws, as determined by the Board, and shall include: *(Adopted on 6/12/2009)*

- a. An agenda.
- b. The report of the Nominating Committee to include a list of the nominees for officer and director positions open for that specific year.
- c. A request for, and procedures on, how Members may either submit separate written nominations or how nominations from the floor may be made.
- d. The text of any proposed amendments, changes, or revisions to Society Bylaws, and/or any proposed resolutions for consideration by the membership, with recommendation(s) of the Board. If any proposals were previously issued in writing to the Members via other means approved by the board, then only the recommendation from the Board shall be necessary in the Notice of Annual Meeting, as the Board may direct.
- e. Any other matters to be properly brought before the Board or the membership

**7.03 Special Meetings.** A special meeting of Society Members may be called for any lawful purpose by a written petition signed by five percent (5%) of the Members and submitted to the Secretary. The petition shall contain specific topic(s) to be covered. The secretary shall promptly attest that the signatures are apparently valid and the number of valid signatures meets the 5% requirement. The secretary shall then cause to be issued a Notice of Special Meeting with the agenda of topic(s) to be considered. This notice may be via electronic or other means as determined by the Board. The meeting shall take place under rules adopted by the Board. Only the published agenda items set forth in the Notice of Special Meeting shall be transacted at the Special Meeting of the membership. Should a regular Annual Meeting be scheduled within three (3) months of the attestation of the of valid signatures, the topic(s) contained in the petition for the Special Meeting shall be scheduled as a separate agenda item and covered at the next regular Annual Meeting instead of convening a separate Special Meeting.

#### **7.04 Quorum**

- a. **Annual Meeting.** A quorum at the Annual Meeting shall be a majority of the Members registered for, and whose attendance has been verified at, the Annual Meeting.
  
- b. **Special Meeting.** A quorum at a Special Meeting shall be twenty percent (20%) of the Members of the Society. However, if an Annual or Special meeting of the membership of the Society is attended by fewer than one-third (1/3) of the Members, only bylaws and other issues where Notice of their general nature was given prior to the meeting shall be transacted at the Special Meeting.

**7.06 Voting.** Each Society Member shall have one vote on each matter to come before the membership at an Annual or Special Meeting of the Society. Cumulative and proxy voting are prohibited. Unless specified otherwise in these bylaws and Arizona law, all matters to come before an Annual or Special Meeting of the society shall be decided as follows:

- a. **Annual Meeting:** A majority of votes cast by those registered to vote and whose attendance has been verified at the meeting;
  
- b. **Special Meeting:** A majority of the total votes cast. Voting for Special Meetings shall include not only votes cast by Members registered for, and whose attendance has been verified at said meeting, but also shall include Member votes cast prior to the Special Meeting via mail ballot, email, or other electronic or other approved means as the Board may direct.

### **Article VIII**

#### **The Board of Directors and Officers**

**8.01 The Board of Directors.** Only Members shall be eligible to serve on the Board of Directors. The Board shall be the governing body of the Society and shall have the authority and responsibility for the supervision, control and direction of the Society. The Board shall be composed of the President, Vice President, Secretary, Treasurer, Immediate Past President, and at least six (6) but not more than nine (9) directors at large. In addition, each chapter shall be represented by one director, as specified herein, who shall enjoy all the rights, privileges and responsibilities of elected Board members.

**8.02 Election of Board Members.** Officers and directors at large shall be elected during the Annual Meeting of the Society by a majority of the total votes cast. Voting for elections of Officers and Directors shall include not only votes cast by Members registered for, and whose attendance has been verified at the Annual Meeting, but also shall include Member votes cast prior to the Special Meeting via mail ballot, email, or other electronic or other approved means as the Board may direct.

- a. **Officers.** The President and Vice President shall be elected by the Members to serve a two-year term from the time of installation until their successors have been elected and installed. The Immediate Past President automatically shall assume that office upon election and

installation of a successor as President. The Secretary and Treasurer shall be elected and installed to serve a one-year term from the time of installation until their successor(s) have been elected and installed. The President and Vice President shall not be elected to consecutive terms. The offices of Secretary and Treasurer may be combined, as the Board shall direct. The Officers shall have such authority and responsibility as is customary for their respective offices and in accordance with the law, these Bylaws, and any other policies and procedures of the Society that may be in effect.

- b. Directors at Large.** Directors at large shall be elected in accordance with procedures set forth in these Bylaws during the Annual Meeting of the Society to serve a three (3) year term. One third (1/3) of the total number of directors at large shall be elected each year and their terms shall coincide with the fiscal year of the Society. A Director at Large may be elected to no more than three (3) consecutive terms. An appointed or elected term of less than three (3) years does not exclude a director at large from serving an additional three (3) consecutive three (3) year terms. These provisions for new time, term and succession limitations shall take immediate effect beginning with the next election of new Directors at Large conducted following approval of these Bylaws.
- c. Chapter Directors.** Each chapter shall provide one (1) Chapter Director, selected in a manner prescribed by that chapter's leadership, to serve as a Society Director with all the duties, rights and privileges of a Society board member for one year. Nothing herein shall preclude a chapter director from serving simultaneously as an officer or director at large of the Society, but each person shall be entitled to only one vote.

### **8.03 Duties and Responsibilities**

- a. President.** The President is the chief executive officer of the Society and shall preside at all meetings and shall be an ex-officio member of any committee appointed by the Board, and carry out those duties and responsibilities that, with the approval of the Board, may be necessary to follow the provisions of these bylaws to protect the rights and interests of the Society, its Members and Associates.
- b. Vice President.** The Vice President shall assume the duties of the President in the absence of the President and assist the President as otherwise requested.
- c. Secretary.** The Secretary shall be the official keeper of all Society board minutes, and shall serve as custodian for all papers, correspondence, tax returns and historical documents in safekeeping, including the bylaws and all amendments and revisions thereto.
- d. Treasurer.** The Treasurer is the chief financial officer of the Society and shall keep its financial records and report its financial condition to the membership as directed by the Board, but at least once a year at the annual meeting; and ensure the annual tax return and other required financial reports are timely submitted, as required by federal and Arizona law and these bylaws. The Treasurer shall cause all funds received by the society to be promptly deposited to the credit of the Society in such bank accounts as the Board shall authorize.
- e. Immediate Past President.** The Immediate Past President shall be the last person who held the position of President and shall have such powers and perform such duties as the Board or these bylaws may prescribe.

**f. Directors.** Directors shall carry out their appointed or volunteer duties in a conscientious and professional manner.

**8.04 Vacancies.** Vacancies shall be filled in the following manner:

- a. If the office of President becomes vacant prior to the expiration of the current term of office, the Vice President shall succeed to the higher office and the Board shall elect a Member to serve the remainder of the former Vice President's unexpired term. If both offices become vacant, the Board shall elect Members to serve as President and Vice President for the remainder of the unexpired terms. The board may appoint another Past President to fill the remaining term for the vacancy in the office of the Immediate Past President, if desired.
- b. If the offices of either the Secretary or Treasurer become vacant, the Board shall establish procedures to select a Member to assume these duties for the remainder of the unexpired term(s).
- c. In the event a serving director at large is subsequently elected an officer of the Society, or is unable to serve for any other reason, the Board may select a Member to fill the vacancy until the next election, at which time a nominee may be submitted for election to serve out the unexpired term of that position.
- d. In the event a serving Chapter Director is elected or appointed an Officer or a Director at Large of the Society, or is unable to serve for any reason, the Chapter may replace its Director. Nothing herein shall preclude a Chapter Director from serving simultaneously as an Officer or Director at Large of the Society.

**8.05 Removal of a Board Member.** An Officer or Director of the Board may be removed from office by the Board for an unexcused absence at any two (2) scheduled meetings of the Board per year. An excused absence shall be arranged by communication with the President at least 24 hours prior to the meeting. Additionally, the Board, in a special meeting, shall have the authority to remove a Board Member or committee person for cause, using such procedures as the Board may establish, except that a removal for cause shall require a 2/3 affirmative vote of all the Board Members then elected or appointed, excluding the Board Member under scrutiny. Removal may be for neglect of duty, incompetence, misconduct, or as the Board may deem necessary for the good of Society order and discipline and/or as set forth in the NAEA Code of Ethics and Professional Conduct Procedures.

## **Article IX**

### **Board of Directors' Meetings**

**9.01 Call of Meetings.** A meeting of the Board shall be called by the president, at least once a year, or at anytime upon the request of seven (7) members of the Board.

**9.02 Time and Place of Meetings.** The time and place for meetings of the Board shall be fixed and determined by the President, with the approval of the Board.

**9.03 Notice of Meeting.** The President shall cause a Notice of Meeting containing an agenda to be promulgated via phone, email, Society Website, or fax to all Board members and to the President of each chapter, where possible at least seven (7) days prior to the meeting, or as the

Board otherwise directs.

**9.04 Open Meetings.** All meetings of the Board shall be open to the Members except when issues related to ethics and/or professional conduct are to be discussed, or as otherwise directed by the Board.

**9.05 Quorum.** A quorum at a meeting of the Board shall be a majority of the Board then elected and appointed.

**9.06 Telephonic or Other Type Meetings.** Subject to Arizona law, a meeting of the Board may be held by conference telephone call or other communications methods approved by the Board. Such meeting shall be valid only if: (1) all Board Members have been Noticed; (2) a majority of the Board members then elected or appointed participate; and (3) all participating can hear one another.

**9.07 Action by Unanimous Consent.** Subject to Arizona law, any actions required or permitted to be taken by the Board under any provision of the law, may be taken without a meeting if all elected and appointed Board members shall individually or collectively consent in writing to such action. Consent in writing shall include via U.S Mail, email or fax.

**9.08. Employees.** The Board shall have the authority to hire and dismiss full time or part time employees.

## Article X

### Board Committees and Council

**10.01 Committees.** The Board may establish procedures for the creation and operation of committees as it deems appropriate. Except as otherwise stated herein, the Board must approve procedures to permit closed sessions for committees. This Article sets forth various standing committees and their operation.

**10.02 Nominating Committee.** There shall be a Nominating Committee appointed by the Board. The chair of this committee is the Immediate Past President, unless specified otherwise by the Board. The Nominating Committee will invite members to apply for consideration for State Board positions, and will develop a procedure for such application. This committee shall report its recommendations to the Board, which, upon approval, shall publish the results of the Nominating Committee report to the Members via the *Notice of Annual Meeting* format set forth in **Article 7.02**, no later than thirty (30) days prior to the Annual Meeting, or via other means authorized by the Board. An individual who applied for consideration by the Nominating Committee, but who was not endorsed, may run for the position as an unendorsed candidate, but must notify the Nominating Committee not later than 60 days prior to the Annual Meeting and must request inclusion on the ballot. Nominations “from the floor” at the Annual Meeting should be avoided, but the Board of Directors may vote to allow such nominations if circumstances warrant such action. The Nominating Committee shall meet in closed session. *(Adopted on 6/11/2010)*

**10.03 Audit Committee.** No later than the second Board meeting of the current term of office, the President shall nominate, for Board confirmation, an audit committee to examine, or cause to be examined, the books and records of the Society for the prior year. The committee report shall be delivered to the Board at such time and in such manner as may be established by the Board. The primary purpose of the examination is to ensure accuracy and continuity of Society paperwork for financial and historical purposes. The Board may establish other purposes at its sole discretion.

**10.04 Bylaws Committee.** The Board shall appoint a bylaws committee, as necessary, to manage the Society bylaws.

**10.05 Reports and Recommendations.** Except as otherwise directed by the Board, reports and recommendations of committees shall be submitted to the Board in writing.

**10.06 Past Presidents' Advisory Council.** All Past Presidents of the Society who are then current Society Members will comprise the Past Presidents' Advisory Council. The chair of the council shall be selected by its members. This committee shall have the authority to meet in closed session. Reports are at the discretion of the committee.

**10.07 Executive Committee.** The executive committee shall consist of all of the Officers of the Society, in addition to one other Board Member selected by a majority vote of the Officer committee members. The executive committee is authorized with all powers of the full Board when the Board is not in session to deal with time sensitive issues in the best interest of the Society if the item needs to be accomplished before the next scheduled Board Meeting.

## **Article XI**

### **Fiscal Year**

**11.01 Fiscal Year.** The fiscal year of the society shall coincide with the fiscal year of NAEA or such other period as approved by the Board.

## **Article XII**

### **Miscellaneous Provisions**

**12.01 Indemnification.** To the fullest extent permitted by law, and in accordance with Arizona law, the Society shall indemnify, defend and hold harmless any and all past, present, or future agents, including Officers, Directors, Chairpersons, Members, Associates and employees from all claims arising out of their alleged or actual action or inaction in the performance of their duties on behalf of the Society.

**12.02 Insurance.** The Society shall have the right but not the obligation to purchase and maintain insurance to the full extent permitted by law on behalf of its agents, including Officers, Directors and Employees, against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such.

**12.03 Society Records.** All Members and Associates who have official correspondence, papers, tax records and records or files ("Turnover Books") in their possession when serving as Officers,

Directors or members of committees are the property of the Society and shall be turned over to the Secretary, or a Board member authorized by the Board, upon completion of their tenure of office. All official correspondence, papers, records or files in the possession of Members and Associates when serving as Officers, Directors, or members of Society committees are the property of the Society, and shall be turned over to the Society upon the incumbents' completion of their tenure in office, as directed by the Board.

**12.04 Chapters:** Suspended Activity Status and/or dissolution. If the State Society Board of Directors receives a request from a Chapter to suspend activity or to dissolve, or if the State Society Board of Directors determines that a Chapter has failed to meet its organizational, operational and/or administrative requirements, the Chapter may be placed in Suspended Activity Status or may be dissolved. All assets and administrative records of the affected Chapter will be delivered to the Officers of the State Society for proper disposition. *(Adopted on 6/12/2009)*

## **Article XIII**

### **Management of Society Bylaws**

**13.01 Amendments, Revisions or Replacement.** Proposals for Amendments, revisions, revocations and/or replacement of these bylaws that have been Noticed in accordance with these bylaws shall be voted on at any Annual or Special Meeting of the membership, by a majority vote of the Members voting at such meeting. These proposals also may be voted on by mail ballot, email or other electronic means, as the Board directs.

- a. **Proposals From Bylaws Committee.** Any proposal to amend, revise or replace these bylaws shall be presented to the Board by an appointed bylaws committee for Board approval prior to presentation to the Members for a vote.
- b. **Proposals From Members.** All proposed changes by Members shall be signed by a minimum of ten (10) members, with not more than five (5) members from any one chapter, and shall be submitted to the appointed bylaws committee. The bylaws committee shall submit the proposal(s), along with its analysis and recommendation for consideration to the Board. If the committee recommends the proposal, the Board shall cause the proposal together with the analysis of the committee to be included in the next Notice of Annual or Special Meeting, or submitted by mail ballot or other electronic means to the Members for a vote. Should the appointed bylaws committee not recommend the proposal(s), and the Board agrees, the proponents of the proposal shall be notified in writing by the Secretary. The proponents then may resubmit the proposal, to the Board after gathering at least 65 valid signatures of Society Members, at which time the proposal must be submitted for a vote of the Membership at the next Annual or Special Meeting.

**13.02 Administrative Amendments.** Notwithstanding any other provisions of this Article, the Board is authorized to adopt certain bylaws changes related to housekeeping corrections only. The authority of the Board is strictly limited to:

- a. Renumbering sections after the membership has adopted a bylaws change;
- b. Correcting typographical errors;
- c. Making necessary grammatical corrections to published proposals or adopted amendments,

provided there is no change to the intent of the proposals or amendments.

**13.03 Safekeeping Bylaws.** The Board shall promptly cause a copy of all approved bylaws, amendments, revisions and/or replacements to be sent to NAEA as required by NAEA bylaws.

**Article XIV**

**Dissolution**

**14.01 Dissolution.** The dissolution or winding up of this Society shall follow the requirements of applicable Arizona law and be guided by the provisions of NAEA bylaws. All records at the time of dissolution shall be collected and held in safekeeping as required by Arizona law by the Secretary. The Treasurer will ensure sufficient funds are paid in advance to secure these records for the time required by state law. This funding will take place before the financial books are closed. It shall be the obligation of the Treasurer to ensure that all other just debts and claims against the Society are paid. Any funds remaining after payment of all debts and obligations shall be distributed to one or more regularly organized and qualified charitable, educational, scientific or philanthropic organizations exempt from taxation under Section 501 of the Internal Revenue Code. Such organizations are to be selected by the Board.

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Approved by AzSEA Bylaws Committee on June 1, 2010

\_\_\_\_\_  
Jack Wood, EA  
Co-Chairman

\_\_\_\_\_  
Diana Noyes, EA  
Co-Chairman

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Approved by a majority vote of the Board of Directors on June 11, 2010

Attest: \_\_\_\_\_  
Secretary, AzSEA

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Approved by vote of the membership on June 11, 2010 in Tucson, Arizona to replace previous Society bylaws dated June 4, 2004.

\_\_\_\_\_  
Mel Brodie, EA  
President, AzSEA

\_\_\_\_\_  
Rebecca Everhard, EA  
Secretary, AzSEA

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