

Constitution and By-Laws of the
California Municipal Revenue and Tax Association,
Inc.

Revised
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TABLE OF CONTENTS

Article I: Name	3
Article II: Purpose.....	3
Article IV: Officers	4
Article V: Membership	7
Article VI: Membership Dues.....	8
Article VII: Meetings.....	8
Article VIII: Standing Committees.....	9
Article IX: Powers of Directors	10
Article X: Miscellaneous Provisions	11
Article XI: Voting	12
Article XII: Vacancies	13
Article XIII: Amendments	13

Article I: Name

The name of this corporation shall be: California Municipal Revenue and Tax Association, Inc., here in after called the Association.

Article II: Purpose

The purpose of the Association shall be:

- a. To promote the general and professional interests of Municipal Business Tax and Revenue Administrators
- b. To promote a high standard of efficiency
- c. To improve relationships within and between municipalities;
- d. To sponsor and promote effective legislation
- e. Wherever in this Constitution and By-Laws the word “municipal” or “municipalities” is used, it shall mean cities, counties, and other governmental agencies involved in the administration or supervision of tax, license, regulatory functions, and revenue programs.

Article III: Administration

SECTION 1:

The affairs of the Association shall be administered by the State Board of Directors consisting of the elected officers, appointed officers, Past President and President of each Division, who shall be elected or appointed as specified herein with such qualifications as, shall be determined from time to time by the Membership. Additional non-voting Board members may be appointed to the State Board of Directors. Each member of said board shall be an Active or Sustaining member of the Association.

SECTION 2:

The Association, by a two-thirds (2/3) vote of the State Board of Directors, may establish such geographical divisions as may be necessary and desirable to promote the purposes of the Association. A Division shall be comprised of the members located in an area of such size and convenience that the members therein may meet periodically.

Elected Officers of the Division shall be President, First Vice-President, Second Vice-President, Third Vice-President, Secretary, Treasurer, and Past President. Each Division President shall also be a member of the Association's State Board of Directors. However, in no case shall any member hold two voting positions on the State Board. In the event that a Division President's position becomes vacant, an interim Division President shall be appointed by the State President and ratified by a majority vote of the State Board of Directors, and the interim Division President shall serve until such time as a successor has been elected by the Division.

A Division shall adhere to these By-Laws as applicable and may adopt additional By-Laws not in conflict with the State Constitution and By-Laws or any policies and procedures adopted by the State Board of Directors, and may form committees and carry on activities in the interest of the Division and Association.

Article IV: Officers

The State elected officers of the Association shall be the President, First Vice-President, Second Vice-President, Third Vice-President, Secretary, Treasurer, and Past President. They shall be elected by a majority vote of the Membership of the Association at the Annual Meeting. The appointed officers of the Association shall be the Sergeant-at-Arms and the Parliamentarian. They shall be appointed by the State President and ratified by a majority vote of the State Board of Directors, and shall be non-voting members of the State Board.

SECTION 1:

The State President shall be the Chief Executive Officer of the Association and shall have general supervision and direction of the Association under authority of the State Board of Directors. He/she shall preside over all meetings of the Association and serve as chairman of the State Board of Directors. The State President shall appoint such committees as the State Directors may, from time to time, authorize, except the nominating committee. He/she shall be an ex-officio member of all committees except the nominating committee.

There may be from time to time, such business of urgency must be transacted before a State Board of Directors meeting can be convened (Annual or Special) in which case, the State President may canvass the State Board of Directors by telephone, email, conference call, or any other form of communication in which a quorum is established, and then at the Annual or Special Meeting of the State Board of Directors, ask that the urgent business be ratified.

SECTION 2:

The State First Vice-President shall perform all the duties in the absence or disability of the State President. This position shall be a voting position of the State Board. He/she shall be Chairman of the Legislative Committee, which is described under the Standing Committees.

SECTION 3:

The State Second Vice-President shall perform all of the duties in the absence of the State President and/or First Vice-President. This position shall be a voting position of the State Board. He/she shall be Chairman of the Program Committee, which is described under the Standing Committees.

SECTION 4:

The State Third Vice-President shall perform all of the duties in the absence of the State President, First Vice-President and/or Second Vice-President. This position shall be a voting position of the State Board. He/she shall be Chairman of the Membership Committee, which is described under the Standing Committees.

SECTION 5:

The State Secretary shall record the minutes of the membership meetings, the meetings of the State Board of Directors, all Special meetings, and shall give notice of all meetings to be held. This position shall be a voting position of the State Board. He/she shall be responsible for all official correspondence, records and Association property. The State Secretary shall keep the Corporate Seal. In addition, he/she shall serve all notices required by law or the By-Laws of the Association. In case of his/her absence or inability to act, the duties of the State Secretary may be performed by any person designated by the State Board of Directors.

SECTION 6:

The State Treasurer shall be responsible for the handling and safekeeping of the Association funds, collect all dues and assessments, disburse funds only on the order of the State President or action of the State Board of Directors, and maintain an up-to-date roster of the membership. This position shall be a voting position of the State Board. He/she shall submit a financial statement at each membership meeting and will be responsible for filing such consolidated tax statements as may be required to the Internal Revenue Service, State Franchise Tax Board, or any other agency required by law. The State Treasurer shall be Chairman of a budget committee. He/she may be bonded in an amount to be determined annually by the State Board of Directors.

SECTION 7:

The State Past President shall serve as the Chairman of the nominating committee. In addition, he/she shall also perform other duties as assigned by the President and/or the Board as deemed necessary. The State Past President shall be considered a voting member of the State Board. Should the immediate State Past President not be able to perform these duties, then the Board may appoint any of the previous State Past Presidents to this position.

SECTION 8:

The Sergeant-at-Arms shall be responsible for properly placing the United States Flag at the meetings and leading the Pledge to the Flag. He/she will also maintain order at the meetings.

SECTION 9:

The Parliamentarian's duties shall be to advise the State President and the State Board to comply with Robert's Rules of Order and the Association's By-Laws where appropriate.

SECTION 10:

The elected officers of the Association shall be elected and installed at the annual meeting of the Association and shall hold office until their successors have been elected and installed.

SECTION 11:

The appointed officers of the Association shall be appointed by the State President and ratified by the State Board of Directors and shall hold office until their successors have been appointed. These positions shall have no voting powers during their appointment.

Article V: Membership

The Association shall be composed of Active Members, Associate Members, Sustaining Members and Honorary Members as hereinafter defined:

SECTION 1:

Active membership shall consist of representatives of municipalities whose duties shall involve the administration or supervision of municipal tax, license, regulatory functions or revenue programs. Active membership shall be in the name of the municipality represented. Any officer or duly authorized representative of said active member shall be the accredited delegate, upon payment of dues as prescribed in this constitution. Only one (1) vote may be cast per each active membership, regardless of number of delegates or representatives present at any one meeting or seminar.

SECTION 2:

Associate membership shall consist of individuals, institutions, or organizations whose objectives or operations are allied directly or indirectly affected by or concerned with the activities of the Association. Such memberships shall be subject to approval by the State Board of Directors.

SECTION 3:

Sustaining membership shall consist of those former State elected officers who have served as an active member or officer and who upon written request may, by a majority vote of the active membership, be elected to Sustaining membership. The State Board of Directors, at the time of election, will indicate whether the Sustaining Member is a voting or non-voting member, provided; however, any such Sustaining Member may, by majority vote of the active membership, be elected to serve on the State Board, but not more than one year unless he/she is filling a vacant position in an emergency situation (subject to approval by the State Board)

or may serve on any committee when appointed by the State President in which event the duly elected officer or committee person may cast his/her vote at the regularly scheduled State Board of Directors and committee meetings.

SECTION 4:

Honorary membership shall be conferred by a majority vote of the membership at a regular or Special meeting, and the recipient shall have no vote in the affairs of the Association.

Article VI: Membership Dues

The annual dues for each Active Member, Associate Member, Sustaining Member, and Honorary Member shall be set by majority vote of the Membership present at the Annual Meeting or by a majority vote of the membership by means of a mailed ballot. Fifty percent (50%) of the dues collected from any member shall be returned by the Association to the Treasurer of that member's division. Special assessments necessary for the proper discharge of the business of the Association may be levied by two-thirds (2/3) vote of the membership, but at no time may exceed the amount of the annual dues.

Article VII: Meetings

The Annual Meeting shall consist of a Seminar held in October (or at no point no later than the end of November) of each year at such place as shall be selected by the State Board and such meetings must be held only in a City, which is an active member. Holding an Annual Meeting at another time other than October or November shall require a two-thirds (2/3) vote of the members. One-third (1/3) of the Active and Sustaining Members in good standing constitute a quorum for the transaction of business at the Annual Meeting.

Special Meetings may be held at such time and place as shall be determined by the State President or a majority of the State Board of Directors. Reasonable notice of Special Meetings shall be given to all members. One-third (1/3) of the Active and Sustaining Members in good standing shall constitute a quorum for the transaction of business at such meetings.

The State Board of Directors shall meet at such times as may be designated by the State President or a majority of the State Board of Directors, but not less frequently than two times each fiscal year. A majority of the elected members of the State Board of Directors shall constitute a quorum.

Article VIII: Standing Committees

The Standing Committees of the Association shall be the following:

SECTION 1:

Legislative Committee consisting of not less than one member from each Division as designated by the State President, of which a majority shall constitute a quorum, whose duties shall be to review and submit information on legislation which may be of interest to the membership or beneficial to the enforcement and/or collection of municipal taxes or licenses.

SECTION 2:

Membership Committee consisting of not less than one member from each Division, of which a majority shall constitute a quorum, whose duties shall be to acquaint prospective members with the objectives of the Association, and to encourage them to become members of the Association.

SECTION 3:

Program Committee consisting of not less than one member from each Division, of which a majority shall constitute a quorum, whose duties shall be to plan the annual meeting or seminar and such other programs as shall be necessary for the Association.

SECTION 4:

Audit Committee consisting of not less than one person from each Division, of which a majority shall constitute a quorum, whose duties shall be to conduct or have conducted, an annual audit of the records of the Treasurer of the Association and each of the Divisions no later than five months following the end of the fiscal year. The committee shall submit a report of its findings to the State Board of Directors of the Association and to the respective Division as to their individual audits.

SECTION 5:

Nominating Committee consisting of the State Past President, who shall serve as chairman and one member from each Division who shall be selected by the Division.

SECTION 6:

Awards and Resolutions Committee consisting of no less than one member from each Division, of which a majority shall constitute a quorum, whose duties shall be to review and submit recommendations of honors, awards and resolutions to be made to deserving Association Members and Membership Delegates, Representatives, Seminar Panelists, such recommendations to be submitted to the State Board of Directors prior to the convening of the Annual Seminar. Each committee shall keep regular minutes of their proceedings and report the same to the State Board of Directors when required. The members of the Standing Committees shall be appointed by the State President and ratified by a majority vote of the State Board, except as otherwise specified.

Article IX: Powers of Directors

SECTION 1:

The State Board of Directors shall have the management of the business of the Association, and subject to the restrictions imposed by law, by the Articles of Incorporation or by the Constitution and By-Laws, may exercise all of the powers of the Association.

SECTION 2:

Specific Powers of Directors - Without prejudice to such general powers, it is hereby expressly declared that the State Board of Directors shall have the following powers:

- a. To adopt and alter a corporate seal.
- b. To make and change regulations, not inconsistent with these Constitution and By-Laws, for the management of the Association business and affairs.
- c. To appoint and remove, at pleasure, all officers, of the association, except the elected officers, unless there is evidence of fraud, embezzlement, or any other unlawful act which a two-thirds (2/3) majority vote of the State Board determines it is a detriment to the organization. If a two-thirds (2/3) vote is confirmed, then that State Board member shall be removed from office

immediately.

d. To appoint and remove, at pleasure, agents and employees of the Association and prescribe their duties and fix their compensation.

e. To borrow money and to make and issue notes, bonds and other negotiable and transferable instruments, mortgages, deeds of trust, trust agreements, and to do every act and thing necessary to effectuate the same.

f. To select and designate such bank or trust company as they may deem advisable, as official depository of the funds of the Association, and to prescribe and order the manner in which such deposits shall be made and/or withdrawn.

SECTION 3:

Compensation of Directors - Directors shall not receive any stated salary for their service as directors but, by a majority vote of the State Board of Directors, expenses of attendance may be allowed for attendance at each Board of Directors meeting or Special meetings as approved by the State Board.

Article X: Miscellaneous Provisions

SECTION 1:

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Association for all debts of the Association shall be approved by the State President and signed by the State Treasurer or other elected officers in the absence of the State Treasurer as shall from time to time be determined by the State Board of Directors.

SECTION 2:

Whenever any notice is required by these Constitution and By-Laws to be given, personal notice is not meant unless expressly so stated, and any notice so required shall be deemed to be sufficient if given by depositing the same in a post office box in a sealed envelope, addressed to the person entitled thereto at his/her last known post office address or if notices are sent to last known email addresses or other electronic form then such notice shall be deemed to have been given on the day of such mailing. Any notice required to be given under these Constitution and By-Laws may be waived by the person entitled thereto. Members not entitled to vote shall not be entitled to receive

notice of any meetings except as otherwise provided by statute.

SECTION 3:

The Corporate Seal of the Corporation shall be in such form as the State Board of Directors shall determine and shall contain the name of the Corporation, the date and state of its creation and such other matters as the State Board of Directors, in their discretion, may determine.

SECTION 4:

Robert's Rules of Order, revised edition, shall apply unless otherwise specified in these Constitution and By-Laws.

SECTION 5:

No member of this Association, either Active or otherwise, shall be personally or otherwise liable for any debts, liabilities and/or obligations of this Association.

SECTION 6:

This Association may accept gifts, legacies, donations and/or contributions and in any amount and any form, from time to time, upon such terms and conditions as may be decided from time to time by the State Board of Directors.

SECTION 7:

The fiscal year of this Association shall be January 1st through December 31st.

Article XI: Voting

All matters requiring the approval of the membership may be approved by a majority vote of the membership attending the Annual Meeting or a Special Meeting, except as otherwise provided in these Constitution and By-Laws. Only one vote will be allowed for each municipality or organization.

Article XII: Vacancies

The State Board of Directors shall, following installation of officers, fill by appointment any vacancies occurring in any elective office. A vacancy in any appointed office shall be filled by appointment of the State President and ratified by the State Board of Directors.

Article XIII: Amendments

SECTION 1:

These Constitution and By-Laws may be amended only at an Annual or Special Meeting of the Association in the following manner:

- a.** A ballot will be mailed or emailed to all eligible voting members of the Association not less than twenty days prior to the meeting.
- b.** Eligible voting members may vote by electronic ballot, mailed ballot or in person at the meeting. The electronic or mailed ballot will indicate their choice of voting method.
- c.** A two-thirds (2/3) vote of the ballots cast, either by electronic ballot, mailed ballot or in person; will be necessary to adopt the amendment(s).

SECTION 2:

Any member of the Association may propose amendments to the Constitution and By-Laws as follows:

- a.** A request to have the amendments placed before the membership must be signed by at least five (5) active members and must be received by the State Secretary at least 60-days prior to the Annual Meeting.
- b.** The request must indicate the specific changes proposed. Upon receipt of a proper request, the Secretary will be responsible for having the voting procedures implemented as set forth in Section 1.

SECTION 3:

The State Board of Directors, by a majority vote, may propose amendments to the Constitution and By-Laws in accordance with the procedures outlined in Section 1. The request must indicate the specific changes.