

**GEORGIA ASSOCIATION OF BUSINESS TAX OFFICIALS, INC.
G.A.B.T.O. BYLAWS**

MISSION STATEMENT

Georgia Association of Business Tax Officials is primarily an organization of persons who are responsible for the administration of Georgia's business tax laws at the state, county and municipal level. The organization provides information to its members and education through publications and seminars about the business tax laws of Georgia. No part of the net earnings of the Corporation shall be used to benefit any member or other individual, except the Corporation shall be authorized to pay reasonable compensation for services rendered. The Corporation is not organized for profit.

SECTION ONE THE CORPORATION

The affairs of the Georgia Association of Business Tax Officials, Inc. shall be controlled by the Board of Directors, which shall consist of the officers of the Corporation, at least one of the previous officers', and two directors elected from the Members at large. Terms of office shall be unlimited. Members may be reappointed at the discretion of the Corporation. Board members shall be representative of the membership and geographic areas of Georgia to include types of public jurisdiction, political jurisdiction, and political subdivision. At least one board member must serve a public jurisdiction in a small local government (one with a population of 100,000 or less). Each elected member shall serve for an unlimited term, or until a successor is elected, but may resign at any time and may be removed, with or without cause, by a two-thirds vote of membership. Upon any interim vacancy, whether by death, removal, resignation or incapacity of any member of the Board of Directors, a majority of the then remaining directors shall elect a successor. A director shall be considered incapacitated if for any reason the Director shall be unable to carry on the duties of the office held by the Director and the remaining Directors shall have declared such Director incapable of service by two-thirds vote of the Directors.

A. The President or, in the President's absence, the Vice President of the Corporation, shall act as Chairman of the Board. The Board must meet at least annually during the month of June at a place, time and date that shall be fixed by the President. Additional meetings of the Board may be held upon call of the President or, in the President's absence, Vice President. No meetings should take place without five days written notice being given to each Board Member.

B. It shall be the duty of the Board to transact the business of the corporation including arrangement of meetings as to time, place and program; to study all matters referred to it by the members of the Corporation; and to perform other duties pertaining to the advancement and welfare of the Corporation. A majority of the number of Directors of the Board then in office shall constitute a quorum. If a quorum is present, the action of the majority of the quorum shall control, except as otherwise provided in these Bylaws.

SECTION TWO MEMBERS OF THE CORPORATION

A. REGULAR MEMBERS - Individuals who are employed by the State of Georgia or any political subdivision or municipality thereof in the field of specific business and occupation taxes or other related areas are eligible for regular membership; provided that such individuals shall have paid all dues and fees established by the Corporation to be paid as a condition of becoming or remaining a regular member of the Corporation. Regular Members in good standing shall be eligible to hold the office of President, Vice President, Secretary, Treasurer or Member of the Board of Directors and to vote on all issues presented to the Members for a vote.

B. PROFESSIONAL MEMBERS - Individuals who are interested in local government specific business and occupational taxes shall be eligible for membership; provided that such individuals have paid all dues and fees established by the Corporation as a condition of becoming or remaining a Professional Member. Professional Members of the Corporation shall enjoy all the rights and privileges enjoyed by members of the Corporation, except that such Professional Members may not hold the office of President, Vice President, Secretary, Treasurer, or Member of the Board of Directors and shall not have the authority to vote.

C. HONORARY MEMBERS - Honorary Members are individuals designated by the Board of Directors. They shall enjoy all of the rights and privileges by Members of the Corporation, except that such Honorary members shall not be eligible to hold the office of President, Vice President, Secretary, Treasurer or Member of the Board of Directors, but shall have authority to vote on all issues presented to the Members for a vote.

D. ORGANIZATIONAL MEMBERS - Organizational Members are governmental organizations that join to endorse the enhancement of professionalism of business license and tax officials in their government and within governments throughout Georgia. Organizational Members shall not hold the office of President, Vice President, Secretary, Treasurer, or Member of the

Board of Directors. Each Organizational Member shall have no more than one vote on all issues presented to the Members for a vote.

SECTION THREE TERMS OF OFFICE

The Officers of the Corporation shall be a President, Vice President, Secretary and Treasurer. Officers are elected annually by the Members eligible to vote at a meeting of the Members called for that purpose. Officers are elected at the last meeting per calendar year and take office January 1st of the new calendar year.

A. PRESIDENT - The President shall be the Chief Executive Officer of the Corporation and shall perform all duties usually incident of such office. The President shall preside at all Corporation meetings. The President shall be the Chairman of the Board of Directors and an Ex-Officio Member of all other committees. The President shall appoint committees with concurrence of the Board. All Corporate records of the President shall be turned over to the successor President.

B. VICE PRESIDENT - The Vice President shall preside at meetings when the President is absent. Where there is a vacancy in the office of President, the Vice President shall have the powers and shall perform the duties of the President, and during a temporary absence of the President, when it is necessary or when the Board of Directors request him/her to do so, the Vice President shall exercise the powers and perform the duties of the President.

C. SECRETARY - The Secretary shall attend and shall be the custodian of the minute books of the Corporation and shall accurately keep minutes of the membership meetings of the Corporation and meetings of the Board. The Secretary shall have other powers and perform other duties as may be prescribed by the Board. All records of the Secretary shall be turned over to the successor Secretary.

D. TREASURER - The Treasurer shall have the authority and responsibility for the safekeeping of the funds of the Corporation and shall receive, deposit, and disburse all monies in accordance with the approved budget and shall have authorization to pay the necessary and regular expenses of the Corporation in a format consistent with the applicable accounting and financial reporting guidelines for a not-for-profit corporation. The Treasurer shall also submit any additional statements or schedules which may be requested by the Board. All books and records of the Treasurer shall be open for any reasonable inspection and examination. The Treasurer shall have other powers and duties as may be

prescribed by the Board. All Corporate records of the Treasurer shall be audited before the records are turned over to the successor Treasurer.

SECTION FOUR CORPORATE ASSETS

Any sale or transfer of a corporate asset shall be valid only if signed by the Corporation acting through any two officers. Any transfer signed in this manner, having affixed the seal of the Corporation, shall in all respects bind the Corporation as fully and completely as if each transaction has been authorized by a specific vote of the Directors, and any firm, or corporation to whom a copy of this Section Four shall have been certified by the Secretary shall be entitled to rely thereon until notified of its repeal.

SECTION FIVE TREASURER REPORT

The Treasurer shall at all times maintain records evidencing the property owned by the Corporation and its disbursements, and present the same at the annual meeting of the Directors. The records of the Corporation shall always be open for inspection by any Member or Director.

SECTION SIX CONDUCT OF MEETINGS

The President, with the approval of the Board of Directors, may call a special meeting of the Membership by giving thirty (30) days prior notice to the Members. Such notice shall specify the business to be transacted at the meeting.

A quorum for the transaction of any business at a meeting of the Members shall be a majority of the Members present in person or by proxy. A Member or his or her agent or attorney in fact may appoint a proxy to vote or otherwise act for the Member by signing an appointment form either personally or by an electronic transmission. An electronic transmission must contain or be accompanied by information from which it can be determined that the Member, the Member's agent, or the Member's attorney in fact authorized the electronic transmission. An appointment of a proxy is effective when a signed appointment form or electronic transmission of the appointment is received by the Secretary or other officer or agent authorized to tabulate votes. An appointment is valid for 11 months unless a different period is expressly provided in the appointment form. An appointment of a proxy is revocable by the Member. If a quorum is present in person or by proxy, the action of the majority of the quorum shall control, except as otherwise provided in these Bylaws.

A quorum for the transaction of any business at a Board of Directors' meeting shall be a majority of the Directors then in office.

The Corporation shall hold a meeting of the Membership at least once a year with the meeting date and time to be set by the Board of Directors.

SECTION SEVEN

The Directors shall serve without compensation.

SECTION EIGHT BY-LAW AMENDMENTS

The lesser of a majority of the voting power or two-thirds of the votes cast in person or by proxy at a meeting properly called for the purpose of amending the Bylaws, which meeting notice shall specifically state that one of the purposes for the meeting is for the purpose of considering an amendment to the Bylaws, shall have the power to amend the Bylaws, provided that the Bylaws at no time shall contain any provision inconsistent with the Georgia Nonprofit Corporate Code or the Articles of Incorporation. There must be at least thirty (30) days notice of any meeting to amend the Bylaws.

SECTION NINE COMMITTEES

A. MEMBERSHIP COMMITTEE - The Membership Committee shall promote and encourage membership in the Corporation.

B. EDUCATION COMMITTEE - The Education Committee shall establish, organize and promote education programs with the Members of the Corporation.

C. OTHER COMMITTEES - Other committees may be established as deemed necessary by the Board.

All committee chairpersons established above and hereinafter established by the Board of Directors shall attend, report, and be responsible to the Board and shall perform such other duties as may be described by the Board.

SECTION TEN FISCAL YEAR

Fiscal Year begins on the first day of January and concludes on the last day of December.

Any Member may resign from the organization by submitting a letter to the President or Secretary of the organization. A Member may be terminated by a majority vote of a quorum of Members.

SECTION ELEVEN FINANCES

A. DUES - The Board shall periodically determine the annual dues to be paid by the classes of the Members.

The annual dues shall be payable upon application for membership and as of January 15th in each year thereafter; membership becomes inactive from the Corporation for delinquency in payment or dues after April 15th of the fiscal year.

B. FEES - Fees for programs and activities shall be established as deemed necessary by the Board. Conference fees shall be waived for Officers of the Corporation. Conference fees include breakfast and lunch and training materials during the conference.

C. ANNUAL BUDGET - The Board shall adopt an annual budget prior to the beginning of each fiscal year. If it fails to adopt a budget, then the amounts appropriated for the most recent year shall be deemed adopted on a month-to-month basis with all items prorated accordingly until such time as a budget is adopted.

During the year, the Board may amend the budget by transferring any unencumbered appropriations from one budget category to another as deemed necessary. In addition, if the Treasurer certifies that there are available for appropriation, revenues in excess of those estimated in the original budget, the Board may make supplemental appropriations up to the amount of the excess revenues so certified.

D. DISBURSEMENT APPROVAL - The Board shall establish procedures and levels of authority that will govern the commitment and disbursement of Corporation funds.

SECTION TWELVE MEETING PROCEDURES

The procedure for conducting all meetings shall be governed by the most recent edition of *Roberts Rules of Order*.