

**AMENDED AND RESTATED BYLAWS**  
**OF**  
**TE/GE COUNCIL – GULF COAST AREA**

Effective February 24, 2017

ARTICLE I

Name

The organization shall be known as the TE/GE COUNCIL – GULF COAST AREA (the “*Council*”).

ARTICLE II

Purposes

The purposes of the Council are to (i) open and maintain lines of communication between the TE/GE Division (the “*Division*”) of the Internal Revenue Service (the “*IRS*”) and the practitioner community within the Area (as defined below), (ii) provide the Division with the thinking of the practitioner community on procedural and systemic matters, (iii) provide practitioners a forum to share their concerns with the IRS regarding both policies and specific tax issues and procedures, (iv) educate the practitioner community, and (v) do all things necessary for and incidental to the accomplishment of the purposes and goals of the Council.

The “Area” is comprised of the following states:

Alabama	Kansas	Oklahoma
Arkansas	Louisiana	Tennessee
Florida	Mississippi	Texas
Georgia	Missouri	

ARTICLE III

Board of Directors

Section 1 - General Powers. The affairs of the Council shall be managed by its Board of Directors. Directors need not be residents of Texas.

Section 2 - Number, Election, Tenure, and Qualification. The individuals holding the following positions from time to time (as elected pursuant to Article V of these Bylaws) shall

constitute the Board of Directors: Chairperson, Secretary, EP Coordinator, EO Coordinator, Membership Officer, most recent Past Chairperson, and such other individuals (if any) as appointed by the Members to act on the Board of Directors. The number of directors shall be fixed by the Members; provided, however, the number of directors shall be at least three (3) and not more than seven (7). Each director shall hold office until the next Annual Business Meeting of the Members and thereafter until his or her successor shall have been elected and qualified, or until his or her earlier death, resignation, or removal.

Section 3 - Ex-Officio and Non-Voting Advisory Directors. The Board of Directors may designate any number of persons as ex-officio directors or non-voting advisory directors, and each such category or classification shall have such rights and privileges as the Board of Directors may determine.

Section 4 - Regular Meetings. A regular annual meeting of the Board of Directors shall be held without notice other than these Bylaws. The Board of Directors may provide by resolution the time and place, either within or without the State of Texas, for the holding of additional regular meetings of the Board without notice other than such resolution.

Section 5 - Special Meetings. Special meetings of the Board of Directors may be called by or at the request of the Chairperson. A special meeting of the Board of Directors shall be called by the Secretary whenever requested in writing by a majority of the directors or a majority of the Members.

Section 6 - Notice. Notice of any special meeting of the Board of Directors shall be given at least two (2) days previously thereto by written notice delivered personally or sent by mail, email, or facsimile to each director at his or her address as shown by the records of the Council. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed with postage thereon prepaid. If notice be given by email or facsimile, notice shall be deemed to be delivered upon confirmation of receipt. Any director may waive notice of any meeting in writing. All such written waivers shall be filed with the minutes of such meeting. The attendance of a director at any meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board need be specified in the notice or waiver of notice of such meeting, unless specifically required by law or by these Bylaws.

Section 7 - Quorum. A majority of the Board of Directors shall constitute a quorum for the transaction of business at any regular or special meeting of the Board; but if less than a majority of the directors are present at said meeting, a majority of the directors present may adjourn the meeting from time to time without further notice. Directors present by proxy shall not be counted towards a quorum.

Section 8 - Manner of Acting. Except as otherwise provided herein or required by law, in the exercise of any of the powers herein given to the directors, a simple majority serving at any time shall have authority to make determinations and to act, and all actions of the directors shall be taken either by resolution at a meeting or by written record without a meeting.

Section 9 - Removal. Any director may be removed by the Board of Directors or the Members whenever in their judgment the best interests of the Council would be served thereby.

Section 10 - Vacancies. Any vacancy occurring in the Board of Directors and any directorship to be filled by reason of an increase in the number of directors, shall be filled by the Board of Directors. A director elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office, or until his or her successor qualifies, or until his or her earlier death, resignation, or removal.

Section 11 - Powers. No director, officer (other than the Chairperson and Secretary), or employee of this Council shall have the power to incur any indebtedness on behalf of the Council in excess of five hundred dollars (\$500.00) unless he or she has obtained advance authorization to do so by the Board of Directors. No Chairperson or Secretary of this Council shall have the power to incur any indebtedness on behalf of the Council in excess of three thousand dollars (\$3,000.00) unless he or she has obtained advance authorization to do so by the Board of Directors. For purposes of this Section 11 of this Article III, approval by the Board of Directors of a budget shall constitute advance authorization.

Section 12 - Informal Action by Directors. Any action required by law to be taken at a meeting of directors, or any action which may be taken at a meeting of directors, may be taken without a meeting if a consent in writing setting forth the action so taken shall be signed by all of the directors.

Section 13 - Meetings by Telephone and Other Means. A meeting of the Board of Directors may be held by means of a remote electronic communications system, including but not limited to conference telephone, videoconference, or internet (or any combination thereof), so long as (i) each person entitled to participate in the meeting consents to the meeting being held by means of that system, and (ii) the system provides access to the meeting in a manner or using a method by which each person participating in the meeting can communicate concurrently with each other participant. Such participation shall constitute presence in person at the meeting for purposes of a quorum and voting. If voting is to take place at a meeting held by means of a remote electronic communications system, the Council shall implement reasonable measures to verify that every person voting at the meeting by means of remote communications is sufficiently identified, and keep a record of any vote or other action taken.

## ARTICLE IV

### Membership

Section 1 - Subgroups and Voting. The members of the Council (each, a "**Member**" and collectively, the "**Members**") shall be divided into two subgroups (a "**Subgroup**"): Employee Plans ("**EP**") and Exempt Organizations ("**EO**"). Each Member may only be a member of one Subgroup, but may attend Council meetings ("**Council Meetings**") devoted to each Subgroup. For purposes of these Bylaws, the term "Council Meetings" shall include the periodic educational meetings held by

the Council, and does not refer to meetings of the Board or meetings of the Members; provided, however, that meetings of the Board or Members may take place during a Council Meeting.

Each EO Member and EP Member shall be entitled to one (1) vote with respect to the election of officers and directors, the appointment of Members, and any other matter that is properly presented for approval by the Members.

Section 2 - Qualification; Appointment. Any person may be a Member of the Council if such person (i) is currently living or providing professional services in the Area; (ii) expresses an interest in the purposes of the Council and in Council membership; (iii) has demonstrated professional competence to contribute meaningfully to the fulfillment of the purposes of the Council; (iv) is a member in good standing of a state legal bar, certified public accountant, actuary, or other association or practitioner group in the Area, and (v) provides professional services to either employee benefit plans ("*EP Services*") or tax exempt organizations ("*EO Services*"). No more than two (2) individuals representing any one (1) firm or organization may concurrently act as a Member of a particular Subgroup; provided, however, more than two (2) individuals representing the same firm or organization may concurrently serve as Members of the same Subgroup if (i) the individuals represent different offices or locations of the firm/organization and (ii) the Board determines it would be in the Council's best interests to accept both individuals as Members. The appointment of Members shall generally take place at the Annual Business Meeting, except as otherwise determined by the Chairperson after consulting with the Board. Members shall assist the Membership Officer in nominating candidates. Members shall attempt to appoint a representative number of Members for each of the EP and EO Subgroups from each state within the Area.

Section 3 - Number. The Council shall be comprised of no less than forty (40) nor more than one hundred and seventy-five (175) Members, with the then authorized number of Members fixed from time to time by the Chairperson, after consulting with the Board.

Section 4 - Vacancies. Any vacancy of a Member shall be eligible to be filled by the vote of a majority of the Members present at the next regularly scheduled meeting coincident with or subsequent to occurrence of the vacancy.

Section 5 - Term. Each Member will serve a term of three (3) years, and may serve for no more than three (3) consecutive terms. The Council will attempt to stagger the terms of its Members such that approximately one-third (1/3) of the Members shall annually expire the number of Members in each class shall be apportioned as nearly equal as possible (considering (i) the length of time a Member has served on the Council and (ii) EP and EO memberships separately or considering the entire constituency of the Council). The term of each newly elected Member shall commence at the end of the first meeting at which such Member is appointed and shall continue until the election and qualification of a successor and be subject to such Member's earlier death, resignation, or removal. Former Members may be reappointed to membership on the Council after an absence of one (1) year from membership.

Section 6 - Removal. A Member may be removed by a majority vote of the Board if the Member:

- a. ceases to reside in the Area or maintain a practice in the Area;
- b. ceases active participation in his or her respective Subgroup;
- c. engages in any act or conduct inimical to the purposes or public image of the Council.

Section 7 - Attendance Requirement. A Member may be removed prior to the expiration of such Member's term by the Chairperson (after consulting with the Board) if, during any one (1) calendar year, the Member does not participate in at least fifty percent (50%) of Council Meetings, without prior notice to the Chairperson which provides justification or showing of good cause satisfactory to the Chairperson. A Member may send an alternate representative to any Council Meeting, which shall be considered attendance by the Member for purposes of this Section 7.

Section 8 - Alumnae Members. Members whose terms have expired shall be classified as alumnae members. An alumnae member shall have no voting rights on any matter unless such individual is reappointed as a Member at a later date. References to "Members" in these Bylaws shall not apply to alumnae members.

## ARTICLE V

### Officers

Section 1 - Officers. The officers of the Council shall be a Chairperson, a Secretary, an EP Coordinator, an EO Coordinator, a Membership Officer, and such other officers as may be determined by the Members from time to time. Each officer shall be elected by the Members at the Annual Business Meeting and shall hold office for a one (1) year term commencing at the end of the meeting at which the officer is appointed. An officer whose term of office has expired may be reelected to the same office or to another office; provided, however, that no person may hold more than three (3) consecutive terms in the same officer position. Further provided, that no individual shall hold the position of Chairperson more than two (2) consecutive terms. If an officer's term as a Member would expire while he or she is an officer, such membership term shall be extended for an additional year through the end of his or her term of office.

Section 2 - Vacancies. Vacancies in the offices of the Council shall be filled for the unexpired term by nomination and election by the Board at the next meeting of the Board coincident with or subsequent to occurrence of the vacancy.

Section 3 - Chairperson. The Chairperson shall preside at all meetings of the Council, work with the EO and EP Coordinators to insure the proper selection and execution of Council agendas and meetings, be the principal liaison with the IRS in setting Council Meetings, conduct Council business, fulfill the duties set forth in these Bylaws, and perform such other duties as usually pertain to the office of Chairperson.

Section 4 - Secretary. The Secretary shall be the custodian of all books, papers and other property of the Council and shall keep a true record of the proceedings of all meetings of the Council. He/she shall perform such other duties as usually pertain to the office of Secretary or that may be assigned by the Chairperson.

Section 5 - EP and EO Coordinators. The EP and EO Coordinators shall be principally responsible for establishing the respective agendas for EP and EO portions of each Council Meeting and shall make such recommendations to the Chairperson concerning their respective areas of interest as they may deem appropriate or as the Chairperson may request. One (1) or more Assistant Coordinators may be appointed by the Board at its discretion. Assistant Coordinators shall not be members of the Board of Directors, unless otherwise determined by the Members or by amendment to these Bylaws.

Section 6 - Membership Officer. The Membership Officer shall be principally responsible for maintaining the attendance records for each meeting, seeking qualified candidates for membership from each of the Area states, promoting diversity among the membership, assisting the Chairperson in determining when Members should rotate from the Council, and maintaining the membership roster.

Section 7 - Officer Candidates. Officer candidates shall be nominated by a nominating committee, which shall consist of the three (3) most recent former Chairpersons; provided, however, that if there are not two (2) former Chairpersons, the nominating committee shall consist of the former Chairperson and the most recent former EP and EO Coordinators. Further provided, that if the three (3) most recent former Chairpersons represent the same Subgroup, the nominating committee shall consist of the two (2) most recent former Chairpersons and the Coordinator from the Subgroup without representation. A former officer need not be a Member to serve on the nominating committee.

## ARTICLE VI

### Member Meetings

Section 1 - Regular Meetings. The Council will hold such number of meetings of the Members as may be determined by the Board; however, at least two (2) meetings of the Members shall be held annually.

Section 2 - Annual Business Meeting. The Council shall hold an Annual Business Meeting of the Members (the "***Annual Business Meeting***") during the first Council Meeting in each calendar year and such other meetings as the Chairperson (after consulting with the Board) may determine upon request of a majority of the Members or in the Chairperson's discretion.

Section 3 - Notice. The Chairperson shall make reasonable effort to ensure that each Member is notified of Council Meetings a reasonable time before each meeting, provided that advance notice shall not be required for of any business meeting to Members of the Council.

Section 4 - Quorum. The presence of one-third (1/3) of the Members at any meeting shall constitute a quorum for the transaction of business. Members attending by proxy shall not count towards quorum. A Member not present may vote on business matters by proxy, provided that such Member submits a written signed proxy statement to the Secretary and notifies the Chairperson in advance.

Section 5 - Majority Vote. All binding action of the Members shall be by a majority vote of the Members present, in person or by proxy, and voting.

Section 6 - Meeting. The Chairperson may call for a meeting of the Members, in addition to the Annual Business Meeting.

Section 7. Informal Action by Members. Any action required by law to be taken at a meeting of the Members, or any action which may be taken at a meeting of Members, may be taken without a meeting if a consent in writing setting forth the action so taken shall be signed by Members having at least the minimum number of votes that would be necessary to take the action that is the subject of the consent at a meeting, in which each Member entitled to vote on the action is present and votes. Such a consent must include the date each Member signed the consent and is effective to take the action that is the subject of the consent only if the consent(s) are delivered to the Council not later than the 60<sup>th</sup> day after the date the earliest dated consent is delivered. The Council must promptly notify each Member who did not sign such a consent of the action that is the subject of the consent.

Section 8 - Meetings by Telephone and Other Means. A meeting of the Members may be held by means of a remote electronic communications system, including but not limited to conference telephone, videoconference, or internet (or any combination thereof), so long as (i) each person entitled to participate in the meeting consents to the meeting being held by means of that system, and (ii) the system provides access to the meeting in a manner or using a method by which each person participating in the meeting can communicate concurrently with each other participant. Such participation shall constitute presence in person at the meeting for purposes of a quorum and voting. If voting is to take place at a meeting held by means of a remote electronic communications system, the Council shall implement reasonable measures to verify that every person voting at the meeting by means of remote communications is sufficiently identified, and keep a record of any vote or other action taken.

## ARTICLE VII

### Miscellaneous Provisions

Section 1 - Committees and Subcommittees. The Chairperson may establish such committees or subcommittees to conduct the business and affairs of the Council as may be deemed appropriate.

ARTICLE VIII

Amendments

These Bylaws may be amended, altered, changed, added to, or repealed either (1) by an affirmative vote of a majority of the Members at any meeting of the Members, or (2) by an affirmative vote of a majority of the Members through an electronic solicitation conducted through the utilization of electronic mail facilities where each affirmative vote is evidenced by a single electronic mail communication to the Chairperson during a voting period not to exceed 30 days.

In Witness Whereof, these Bylaws have been duly approved and adopted by the Council on

February 24, 2017.



FRITZ RICHTER, Secretary