

Bylaws of Northeastern States  
Adopted at the Organizational Meeting of the Association  
on April 12, 1978  
with Subsequent Amendments  
Current Amendment Approved June 17, 2021

Article I: Organization and Membership

Section 1. The name of the Association shall be the Northeastern States Tax Officials Association (NESTOA)

Section 2. Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, New York City, the City of Philadelphia, and Washington, D.C., shall be members and be represented by the Tax Commissioner, or Director, or the principal tax official (hereinafter collectively referred to as "Commissioners"), or the Commissioner's designee, responsible for the administration of the tax laws. Each member shall be entitled to one vote; provided, however, that only the principal tax official of a member jurisdiction shall be permitted to vote unless he or she shall have appointed a designee.

Section 3. Annual dues, if any, shall be as provided, from time to time, by majority vote of the members.

Article II: Annual Conference

Section 1. An annual conference on taxation and related matters shall be held under the auspices of the association, at such time as the Executive Committee may determine. The program for such conference shall be arranged by the Federation of Tax Administrators (FTA) staff with input from representatives appointed by the commissioners.

Section 2. The annual conference location shall be determined by FTA staff with the input from representatives appointed by the Commissioners.

Article III: Meetings

Section 1. The annual meeting of the association shall be held in connection with the annual conference.

Section 2. Special meetings of the association may be held at any time and place, under such circumstances as may be warranted, when called by a majority of the members or the President. Notice of the time and place of any special meeting shall be given by emailing such notice to each member at least seven days prior to the meeting. The notice of any special meeting shall specify the purpose or purposes for which the meeting is called.

Section 3. At any meeting, a majority of the membership shall constitute a quorum for the transaction of business.

Article IV: Officers and Committees

Section 1. The officers of the association shall be a President, a Vice President, and a Secretary.

Section 2. There shall be an Executive Committee which shall consist of the officers of the association.

Section 3. The officers shall be elected annually, at the annual meeting, by the members of the association. Their terms of office shall begin at adjournment of the annual meeting except in the case of an election to fill a vacancy caused by resignation or death, in which event, the term of office shall begin upon election. Pending such election, the President may appoint a Commissioner to serve as an interim officer. Such officers and interim officers shall hold office until the terms of office of their successors begin.

Section 4. The Executive Committee may make provision, not inconsistent with the bylaws, for reasonable compensation for services rendered by the Secretary, Treasurer, and such positions as may be created from time to time by the Executive Committee. The FTA shall perform the duties of the Treasurer and shall be provided reasonable compensation for such services.

Section 5. The Executive Committee shall submit nominations for the office of President, Vice President, and Secretary. Nominations may be made by a member from the floor during the annual meeting.

Section 6. Any provision of this Article may be suspended by a vote of three-fourths of the membership.

#### Article V: Duties of Officers and Executive Committee

Section 1. The Executive Committee shall manage the affairs of the association, subject to the provisions of the bylaws or amendments thereof and the provisions of these bylaws. Meetings of the Executive Committee shall be held at such times as a majority of the Executive Committee may determine or at the call of the President. At such meetings a majority of the members of the Executive Committee shall constitute a quorum. By order of the President, emergency matters may be submitted to the members of the Executive Committee to be voted on by telephone or by electronic means with the same force and effect as if voted upon in meetings of the Executive Committee.

Section 2. The President, subject to disapproval by a majority of the members of the Executive Committee, shall have power to appoint standing committees and prescribe their duties.

Section 3. The Executive Committee shall have the power to appoint special committees and prescribe their duties, except that such special committees shall, to the extent possible, operate as a committee of and report through a standing committee.

Section 4. The Executive Committee shall have full power and authority in the interval between meetings of the association, to do all acts and perform all functions which the association itself might do or perform, except that it shall not have the power to amend the bylaws.

Section 5. The Executive Committee may authorize the President, or in his or her absence or inability to act, the Vice President, or in his or her absence or ability to act, the Secretary to exercise all the powers and functions of the Committee, with respect to matters and things arising in the routine management of the association requiring the formal action of the officers, during the interval between the meetings of the Executive Committee.

Section 6. The President shall be the chief executive officer of the association and of the Executive Committee and shall perform such other duties as the Executive Committee shall prescribe. In the case of absence or inability to act of the President, the duties of the office shall be performed by the Vice President, and in the absence or inability of the Vice President to act, by such member of the Executive Committee as the Executive Committee may designate for the purpose.

Section 7. The Secretary shall keep a complete roll of all the members and shall keep a record of the proceedings of all meetings of the association and all other matters of which a record shall be ordered by the association.

Section 8. The FTA, performing the duties of Treasurer, shall have care and custody of all funds and property of the association and shall disburse all monies subject to such directions as the Executive Committee shall prescribe. They shall perform all the acts incident to the position of Treasurer and may, in the discretion of the Executive Committee, be required to give an appropriate bond with surety, at the expense of the association. The Treasurer shall make a report at the annual meeting of all the financial transactions of the association for the past year.

#### Article V: Information Exchange Committee

Section 1. The Information Exchange Committee shall be created for the purpose of promoting cooperation among the Northeastern states and affiliated cities in taxation and tax related matters through the administration of the NESTOA Information Exchange Agreement. Through meetings and other communicative means, the committee will provide an opportunity for the timely exchange of ideas, tax information, and compliance issues among the member agencies. These efforts will encourage voluntary compliance and provide taxpayer education opportunities.

Section 2. Members of the Committee will be appointed from each agency within NESTOA, and no more than one vote per member agency will be recognized for each motion or action voted upon by the Information Exchange Committee. Meetings of the Information Exchange Committee shall be held at the annual meeting of the Association and at such times as the chairman or a majority of the Committee may determine upon 72 hours written notice to all members. A written report of the activities of the Information Exchange Committee shall be submitted annually to the Executive Committee.

Section 3. The Information Exchange Committee may form subcommittees as deemed necessary to promote cooperation among the Northeastern states and affiliated cities. The activities of subcommittees will be included in the written report as required in Section 2 of this Article. Article VI: Amendments

#### Article VI: Tax Processing Committee

Section 1. The Tax Processing Committee shall be created for the purpose of promoting cooperation among the Northeastern states and affiliated cities in taxation and tax related matters, including the processing of tax returns and remittances. Through meetings and other communicative means, the committee will provide an opportunity for the timely exchange of ideas concerning the administration and processing of taxes among the member agencies. These efforts will encourage voluntary compliance, held to identify, deter and detect fraud, enhance member agencies customer service to taxpayers, and promote efficiencies in the member agencies' handling of tax collection.

Section 2. Members of the Committee will be appointed from each agency within NESTOA, and no more than one vote per member state will be recognized for each motion or action voted upon by the Tax Processing Committee. Meetings of the Tax Processing Committee shall be held at the annual meeting of the association and at such times as the chairman or a majority of the committee may determine upon 72 hours written notice to all members. A written report of the activities of the Tax Processing Committee shall be submitted annually to the Executive Committee.

Section 3. The Tax Processing Committee may form subcommittees as deemed necessary to promote cooperation among the member agencies. The activities of subcommittees will be included in the written report as required in Section 2 of this Article.

#### Article VII: Amendments

Section 1. These bylaws may be amended at any annual or special meeting of the association by a three-fourths vote of all members present provided the full text of the proposed amendment shall have been submitted to the members by emailing the same to each member at least seven days prior to the meeting. Upon consideration of any proposed amendments, any additional amendments may be offered and voted upon at the same meeting.