

**BYLAWS OF THE
WESTERN STATES ASSOCIATION OF TAX ADMINISTRATORS**

Adopted at the 2018 Annual Conference and Business Meeting in Austin, Texas

September 25, 2018
Revised March 17, 2021

PREAMBLE

Since 1952, and with few exceptions, the tax administrators of Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Texas, Utah, Washington, and Wyoming have held an annual business meeting and conference as the Western States Association of Tax Administrators. In 2015, many of the Association's records were lost. In 2017, the Association voted to become a section of the Federation of Tax Administrators. Due to these events, the Association adopts new bylaws to govern its activities.

ARTICLE 1 – NAME; PURPOSE

Section 1 – NAME. The name of this organization is the Western States Association of Tax Administrators (WSATA or Association).

Section 2 – PURPOSE. WSATA exists to enhance state and local tax administration through the exchange of ideas and best practices, through the advancement of uniformity, and by providing education and training opportunities for its members, taxpayers, and their representatives.

**ARTICLE 2 – MEMBERS; OFFICIAL REPRESENTATIVES AND ALTERNATES;
FEES**

Section 1 – MEMBERS. The 14 states of Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Texas, Utah, Washington, and Wyoming are the only members of WSATA.

Section 2 – OFFICIAL REPRESENTATIVES AND ALTERNATES. Each member state will designate a person from its tax or revenue department, commission, or whatever entity administers state tax laws, by whatever name called, as that state's official representative for purposes of conducting the Association's business, and they shall constitute the Board of Directors. Any state that has multiple agencies that administer taxes can designate a person as their official WSATA representative, all state tax entities are encouraged to participate in WSATA activities. Official representatives may designate alternates to act for them by giving notice to the WSATA Secretary.

Section 3 – FEES. The Association may establish membership fees through a vote of the majority of the members.

ARTICLE 3 – QUORUM, VOTING, AND NOTICE REQUIREMENTS; METHODS OF CONDUCTING BUSINESS

Section 1 – GENERAL APPLICABILITY. Subject to specific exceptions as noted in these bylaws, the provisions of this Article apply.

Section 2 – QUORUM REQUIREMENTS. A quorum of the Association is eight members, and a quorum of the Executive Committee is two members.

Section 3 – VOTING REQUIREMENTS. No official votes can occur without a quorum. Motions do not need to be seconded before discussion or vote. Each member state is entitled to one vote on any motion before the Association. A motion passes by a majority of those voting once a quorum is present. Any abstention is treated as a no vote for purposes of determining if a motion passes.

Section 4 – NOTICE REQUIREMENTS. The President will give members at least seven calendar days' written notice of any matter that requires a vote. A majority of the members may waive this requirement.

Section 5 – METHODS OF CONDUCTING BUSINESS. The Association may conduct its business in person, by telephone, by mail, or electronic communication.

ARTICLE 4 – OFFICERS

Section 1 – OFFICERS. The officers consist of a President, a Vice-President, and a Secretary.

Section 2 – THE PRESIDENT is the chief executive officer of the Association and chair of the Executive Committee. The President presides over the Annual Business Meeting and calls meetings of the Executive Committee and the Association.

Section 3 – THE VICE-PRESIDENT assists the President; assumes the duties of the President whenever the President is absent, unable to act, or due to a vacancy in that officer position; and performs other duties as assigned by the Executive Committee.

Section 4 – THE SECRETARY keeps a written record of all votes and proceedings of Association meetings and performs other duties as assigned by the President or Executive Committee. The Secretary keeps a record of all the official representatives of the member states and informs the President of vacancies.

Section 5 – INITIAL OFFICER ELECTION. Members will nominate and select officers at the Annual Business Meeting at which these bylaws are initially adopted. Only members may submit nominations. Officers will be elected by according to the provisions of Article 3 of these bylaws.

Section 6 – ANNUAL ELECTIONS. Subject to Sections 2 and 7 of this Article, the Association will elect officers at each Annual Business Meeting, and they will serve until the Members elect their successors at the next Annual Business Meeting. Only members may submit nominations.

Section 7 – VACANCIES. A vacancy occurs when the incumbent resigns or their services in tax administration are terminated. If the office of president becomes vacant, the vice-president will become president and appoint a new vice-president for the unexpired term. If the office of vice-president or secretary becomes vacant, the president will appoint a successor for the unexpired term.

ARTICLE 5 – EXECUTIVE COMMITTEE

Section 1 – MEMBERS. The Executive Committee consists of the Officers of the Association. The Executive Committee may appoint ex-officio members to assist with its duties, including a representative from the permanent subcommittee on Centrally Assessed Properties.

Section 2 – DUTIES. The Executive Committee has the full power and authority between meetings of the Association to do all acts and perform all functions that the Association itself might do or perform, except the power to amend the articles of incorporation or these bylaws. The Executive Committee can authorize the President or other officers to act as appropriate on behalf of the Committee to conduct the business of the Association.

Section 3 – SUBCOMMITTEES. The Executive Committee may appoint subcommittees of the members to assist in carrying out the business of the Association, including the appointment of a nominations committee to identify future officers and members of the Executive Committee.

Section 4 – MEETINGS. The Executive Committee will meet at the call of the President or Executive Committee or at the request of a majority of the member states. The President will give at least seven calendar days' notice of any Executive Committee meeting to all official representatives so they may participate and provide input on Association business.

ARTICLE 6 – SUBCOMMITTEES

Section 1 – PERMANENT SUBCOMMITTEES. The Association may establish permanent subcommittees to promote the business and to advance the purpose of the Association. The Association will adopt a written charter for each subcommittee to ensure that the business of the subcommittee is limited and clearly defined. If the Association establishes a permanent

subcommittee, it must adopt bylaws and procedures for governance consistent with the Association's established purpose and these bylaws.

ARTICLE 7 – AFFILIATION WITH THE FEDERATION OF TAX ADMINISTRATORS

Section 1 – FTA AFFILIATION. WSATA is an official section of the Federation of Tax Administrators (FTA). Therefore, under a proposal prepared by FTA and accepted by the Executive Committee, the Association will pay the FTA to handle certain aspects of Association business. The terms of the agreement may be renegotiated by the Executive Committee with the FTA, with final approval by a majority vote of the Association members.

Section 2 – TREASURER DUTIES. The FTA serves as Treasurer for the Association. The FTA will have custody of WSATA funds and perform duties as outlined in the approved proposal, such as filing annual tax returns for the Association and performing audits of the Association's financial statements. The FTA will disburse Association monies at the direction of the President or Executive Committee. FTA will perform all the acts incident to the position of Treasurer and may be required to give an appropriate bond with surety, at the expense of the Association.

Section 3 – FINANCIAL STATEMENTS. The FTA will provide an annual financial statement at each Annual Business Meeting of WSATA and at the written request of the President or a majority of the Association members.

Section 4 – SUPPORT FOR ASSOCIATION MEETINGS AND CONFERENCES. The FTA, in consultation with the members and the conference state, will provide planning and logistical support according to FTA's proposal approved by the Executive Committee for the Association's annual business meeting, any special meetings, and any annual conferences.

Section 5 – For purposes of soliciting sponsorships in support of the annual conference, the FTA can solicit and accept gifts of sponsorships, merchandise, or any other form of benefit from non-governmental entities on behalf of the Association.

ARTICLE 8 – MEETINGS AND ANNUAL CONFERENCE

Section 1 – ANNUAL BUSINESS MEETING. The Association will meet at least annually. The President will determine the date, time, and location unless a majority of the members request a vote on the date, time, or location of the meeting. The annual business meeting may be closed to the public, and the President may invite guests.

Section 2 – SPECIAL MEETINGS. The Association may hold special meetings by a call of the majority of the members, the President, or the Executive Committee. The notice of any special

meeting will specify the purpose and the Association can only transact business identified in the notice.

Section 3 – ANNUAL CONFERENCE. The Association may hold an annual conference as provided for in Article 7, Section 4 (relating to Affiliation with the Federation of Tax Administrators).

ARTICLE 9 – RESOLUTIONS

The Association may adopt resolutions as deemed necessary to conduct business or to provide recognition under the procedures established in Article 3 of these bylaws.

ARTICLE 10 – SOLICITATION AND ACCEPTANCE OF GIFTS

For purposes of soliciting sponsorships in support of the annual conference, member states and employees of these states are prohibited from the solicitation or acceptance of gifts of cash or merchandise or any other benefit from non-governmental entities on behalf of the Association.

ARTICLE 11 – BYLAW AMENDMENTS

The Association may amend these bylaws by a majority vote of the members during the annual business meeting or during any special meeting called by the President for that purpose.

Adopted after a unanimous vote of the following WSATA states on September 25, 2018: Alaska, Colorado, Hawaii, Idaho, Montana, Nevada, Oregon, Texas, Utah, Washington, and Wyoming. Arizona, California, and New Mexico did not participate.

On January 21, 2021, the WSATA Executive Committee met and formed a subcommittee to review and revise the bylaws. The proposed revision was presented to the Executive Committee and approved on March 17, 2021.

Addendum 1 to WSATA Bylaws

PERMANENT COMMITTEE ON CENTRALLY ASSESSED PROPERTIES. The permanent subcommittee on Centrally Assessed Properties is established to meet the needs of the members that make unitary appraisals, including the establishment of training through an annual unitary appraisal school. This Committee must report on its activities at the Annual Business Meeting and as otherwise requested by the President, the Executive Committee, or by a majority vote of the members.