

NATP MICHIGAN CHAPTER BYLAW UPDATE:

The notes below denote the changes that were either accepted or changed for integration of Michigan NATP Bylaws to the National NATP Bylaws

Bylaws of the Michigan Chapter of the National Association of Tax Professionals (a 501(c) (6) Nonprofit Corporation

Article 1: Identification including identification related to relations with NATP National:

1.1: Added "*Michigan*"

Article 4. Member Meetings:

4.3. Accepted as written

4.5. Accepted as written

4.6. Accepted as written

4.8. Accepted as written

Article 5: Board of Directors

5.2. Accepted as written

5.4 Term of Office. *Directors shall hold office for terms of three (3) years except to the extent that a director is elected to fill a vacancy, in which event the length of such term shall be the remainder of such unexpired term as more fully described in Section 5.7, below (such partial terms shall count against the term limitations set forth in this Section).*

Option 1: Remove entire sentence: No individual may serve as a director for more than six (6) years in any ten (10) year period.

Added: *No individual may serve as a director more than three (3) consecutive terms and then must take at least one (1) year off from the board before being eligible to serve again or until a successor is elected.*

5.6 Add: *The Board, by a two-thirds vote of Directors present at any regular or special meeting, may reprimand, suspend, or remove a Board member for neglect, incapacity, malfeasance, or disloyalty to the Association or to NATP. The unexcused absence of any Board member from two (2) consecutive regular meetings shall constitute neglect. The Board shall consider each absence as a separate circumstance and may find that absences are justified.*

5.8: Added: *three (3) times per year.*

5.9: Added: *Special meetings must be called at least seven (7) days before the date of the meeting.*

5.12: Need clarification from National: "Manner of"

5.13: *Such action is effective when a majority of Directors have signed the consent unless the consent specifies a different effective date.*

Removed: "Such consent has the same force and effect as a unanimous vote of the Directors."

5.14: Accepted as written

Article 6: Officers:

6.2. The term of office for each of the officers of the Chapter shall be one (1) year, such terms to begin and end concurrent with the Board of Directors term; provided, however, that each officer shall in any event hold office until his or her successor shall take office or otherwise until his or her earlier death, resignation, or removal.

Article 7: Committees

7.2. Added: *The Election Committee: The Officers are members of the Executive Committee, with the President serving as Chair. The Committee may act for the Board of Directors in between Board meetings on all matters except those specifically reserved by these Bylaws to the Board or as otherwise prohibited by law. Any Officer may call a meeting of the Committee by giving notice containing the general nature of the business to be considered and the date, time and place of the meeting at least three 7 days before the date of the meeting. The majority of the Committee shall constitute a quorum at any duly called meeting of the Committee. In the case of a tie vote, the President shall decide the matter before the Committee unilaterally. Within a reasonable time, actions of the Committee shall be reported to the Board of Directors.*

Article 9: Indemnification and Insurance:

9.1. Indemnification: Chapter *shall* to the maximum extent and in the manner permitted by Michigan State Statute, indemnify each of its directors and officers against expenses (including attorney fees) judgements, fines, settlements, and other amounts actually and reasonable incurred in connection with any proceeding, arising by reason of the fact that such person is or was an agent of the Chapter.

9.2. Insurance The Michigan Chapter *shall* to the extent permitted by State Statute or other applicable law and available on terms reasonable to CHAPTER, supplement such indemnification against such liability and expenses by the purchase of insurance on behalf of its agents, officers and directors, whether or not CHAPTER would be obligated to indemnify such person under this Article.

Article 10: Amendments

10.2. Accepted as written

10.4 Added: Increase the quorum for meetings of members; (d) Permit members to vote by proxy; or (e) Authorize cumulative voting.

10.5 Accepted as written

Article 12: Miscellaneous

12.2. Fiscal Year. The Fiscal year of the Chapter shall be *April 1 through March 31st each year*, unless otherwise determined by the Board of Directors from time to time.