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GEORGIA ASSOCIATION OF ACCOUNTANTS AND TAX PROFESSIONALS

By-Laws

6/29/2019

BY-LAWS

of the

GEORGIA ASSOCIATION OF ACCOUNTANTS AND TAX PROFESSIONALS

(Revised June, 2019)

ORGANIZATIONAL NAME

Section 1. The Georgia Association of Accountants and Tax Professionals officially changed its legal name from the Georgia Association of Public Accountants the 4th day of August, 2010. The Georgia Association of Public Accountants was originally chartered the 6th day of June, 1958.

ARTICLE I - MEMBERSHIP

1. Membership in the Georgia Association of Accountants and Tax Professionals shall consist of the following classes per definition. Requirements for membership are as follows:
 - A. Active Member: An individual who:
 - (1) Is a citizen and resident of the state of Georgia or who is a member of the National Society of Accountants and who
 - (2) Is in business, either under his own name and style, or as a partner or stockholder in a firm practicing under a common name and style, or as an employee of such an owner or partnership, or corporation, and who
 - (3) Is actively engaged as such in performing for the general public and/or all of the following services:
 - (a) Bookkeeping, including making entries from source documents in journals, and/or preparing documents, coding and other input work leading to bookkeeping or data processing by a machine and/or posting journal totals to ledgers, and/or similar bookkeeping work;

- (b) Preparation of financial statements, including making of adjusting and closing entries, drawing trial balances from ledgers, and preparing balance sheets, operating statements of a similar nature;
- (c) Auditing or examining books of account, including the expressing of an independent opinion on financial statements after such examination;
- (d) Preparing tax returns, including income, estate, gift, payroll and sales tax returns for submission to requiring government agencies.
- (e) Possess a valid permit/license as a Public Accountant, Certified Public Accountant, Registered Public Accountant, Enrolled Agent, Registered Tax Return Preparer as recognized by the Internal Revenue Service, Registered Investment Advisor, or such other title as may be granted under Federal or State law or other such designations by recognized Accreditation Authorities (i.e. Accreditation Council for Accountancy and Taxation or the College of Financial Planning) for the practice of Accountancy, Taxation or Financial Planning for the public.

B. Associate Member: An individual who:

- (1) Is not qualified to be an active member as defined in Section A above, but who;
- (2) Has made application to the Association as a person interested in the profession of accounting in Georgia.

C. Life Member: Every member of the Association who serves at least one full year as President of the Association shall become a Life Member of same at the expiration of his first term as President. Said Life Member shall be exempt from any future dues.

D. Honorary Member: Shall be an individual who has rendered valuable services to the accounting profession and to this Association and who has been accepted as an Honorary Member by the Board of Governors. Said member shall be exempt from all dues and CPE requirements.

- (1) Such Honorary Membership extends for a period of 5 years subject to review by the Board of Governors.

- E. Student Member: An individual who is pursuing an education beyond the High School level, with a major in Accounting.
 - F. Retired Member: A person who has been an active member, or would qualify for active member status, except for the fact that they are no longer actively engaged in those activities that qualify them for Active Membership as stated in Article I, Section 1, A. Dues shall be the same as that of a Student Member.
- 2. Any member in good standing of the National Society Accountants may automatically become a member of equivalent status of this Association. Status to be determined by the Membership Committee. (i.e. Out-of-State Membership)
 - 3. All applications for membership shall be sent to the Executive Director for approval within thirty days from date of receipt by the Association.
 - 4. Change in membership status: Any change of the status requested by a member may be handled administratively
 - 5. Only active and Life Members with the exception of retired Life Members shall comply with the continuing education requirements as determined and promulgated by the Board of Governors.
 - 6. Termination of Membership:
 - A. Termination by Failure to Pay Dues and Assessments;
 - (1) Failure to pay any outstanding dues by the first day of October of the current year or failure to pay any outstanding special assessments within thirty days of such assessment will result in the Treasurer notifying, in writing, the delinquent member that his full payments must be received within thirty days from the date of notification or his membership will be revoked.
 - (2) Reinstatement after termination by failure to pay dues and special assessments: Applicant must file a new application for membership and said application must be processed in the manner prescribed for any other new member, except the prorating of dues clause will not apply and said member must pay one complete current year's dues.
 - B. Termination of membership by action of the Board of Governors:
 - (1) The Board of Governors is charged with the responsibility to terminate any member, who in their opinion has violated the Association's By-Laws or Code of Ethics or has committed any act or acts of moral turpitude.

- (2) The Board of Governors, either upon its own initiative or upon complaint submitted to it in writing and signed by the complainant, may consider charges against a member. If, upon consideration of charges in the complaint, the Board of Governors is of the opinion that probable cause exists for the filing of the complaint, the Board of Governors shall notify the accused member by certified mail requesting a return of receipt from the addressee only, to appear before them at a designated time and place for a hearing in connection with such violation. Such hearing shall be held not less than thirty days nor more than ninety days of the filing of the complaint.

ARTICLE II - FISCAL YEAR

1. The fiscal year of the Georgia Association of Accountants and Tax Professionals shall end on the thirtieth day of June each year.

ARTICLE III - BOARD OF GOVERNORS

1. The Board of Governors shall be the governing body of the Association. It shall have the responsibility and power to carry out the provisions of these By-Laws and the policies adopted at the annual membership meeting. It shall have control of all assets and property of the Association. It shall have the power to assess dues and /or other special assessments from the membership and to invest, appropriate, and expend the monies thereof, giving a complete accounting at the annual membership meeting.
2. The Board of Governors will consist of six elected officers: President, Vice President, Secretary, Treasurer, Assistant Secretary, Assistant Treasurer, and six elected Governors. All members of the Board of Governors shall be elected at the annual membership meeting. In addition to the duly elected officials, the Immediate Past President of the Association shall become a member of the Board of Governors with all the responsibilities of a duly elected Governor. The National Society of Accountants' State Director will also be a member of the Board of Governors with all the responsibilities of a duly elected Governor, except when such State Director is not an Active Member of Georgia Association of Accountants and Tax Professionals. All members of the Board of Governors shall serve one fiscal year. All members of the Board of Governors may serve until their successors are duly elected and qualified.
3. The Board of Governors shall perform their duties as required in the current Policies and Procedures manual.

4. All members of the Board of Governors are charged with the responsibility of carrying out the provisions of the Association's Charter and By-Laws and to protect and promote the rights, interest, and the common welfare of this Association and its members.
5. No official of the Board of Governors may hold more than one office, except that of NSA State Director. This joint office has only one vote.
6. The Board of Governors shall be expanded by giving each chapter an additional vote on the Board by way of a representative that can change from meeting to meeting. However, the representative cannot hold a State Line Office or Governor position.
7. All Board of Governor members are encouraged to be Peer Review Evaluated at the date of election and installation to office, or, to begin the process within sixty (60) days after the date of election and installation to office, unless the member states he or she does not prepare financial statements. This provision is to become effective beginning July 1, 2005. This provision subject to education provided for financial statement preparation be made available to all chapters and members. (June 26, 2004)
8. The Executive Committee shall consist of the six line officers, one member of the Board of Governors.
 - A. The member of the Board shall be selected by the current elected Governors.
 - B. A simple majority will prevail in voting matters.
 - C. GAATP President will cast the deciding vote in case of an equal vote of the Executive Committee.

ARTICLE IV - BOARD MEETINGS

1. The Board of Governors shall meet three times a year. One meeting shall be held immediately after the annual membership meeting, and another immediately prior to the next annual membership meeting. The other meetings shall be held at such time and place as the President designates.

2. Special meetings of the Board of Governors may be called by the President or by any three members of the Board of Governors.
3. Greater than fifty percent (50%) of the elected State Board of Governors shall constitute a quorum at any regular or special meeting. A majority vote of the members present and voting shall be binding on all other members, except where otherwise stated in these By-Laws.
4. Routine matters may be handled by phone, fax, e-mail or regular mail referendum. The vote of greater than fifty percent (50%) of the elected State Board of Governors shall be required and the vote of the majority of these shall be binding.
5. The Board of Governors must approve all policy actions recommended by committees except the Membership Committee's membership application processing duties.
6. The Board of Governors shall have the authority to suspend or temporarily remove any officer or governor by a three-fourths majority vote for inefficiency or disloyalty to the Association, and shall have the authority, by a majority vote, to appoint a temporary officer to fill any vacancy on the Board of Governors.

ARTICLE V - ANNUAL MEMBERSHIP MEETING

1. There shall be an annual meeting of the members of this Association. The Board of Governors shall approve the exact time and location of the meeting and notify all members of said time and location at least sixty days prior to the meeting.
2. At this meeting the members shall hear reports of the officers and have the right of a voice at this meeting according to the rules of order of business as may be provided, and otherwise as provided by Roberts Rules of Order as interpreted by the By-Laws Committee. Only Active and Life Members shall have the right to vote, in person and not by proxy.
3. Except as otherwise herein provided, a majority vote of the voting members attending shall decide all matters.
4. Any active member may present himself/herself as a candidate for any office of his or her choosing in any one or more of the following ways:
 - A. By announcement to the President of the Association at least sixty days prior to the annual meeting that he or she is a candidate for a particular office. In such case, the candidate's name will be published in the official membership newsletter nearest to the annual meeting.

- (1) The President will forward all candidate information to the Nomination Committee for consideration and inclusion in the Ballot.
 - B. By announcing him or herself as a candidate for a particular office at the floor of the annual meeting on the day of the election.
5. Officers shall be elected, one office being voted on at a time. If on the first ballot for an office no nominee receives a majority vote, a second ballot shall be taken between two nominees receiving the highest votes. The other six (or seven per Article III (4)) elected Governors shall then be voted on. The six (or seven) nominees receiving the highest number of votes will be elected. In the case of a tie, votes of any of the six (or seven) positions, continual balloting will be made for the tied nominees receiving the highest votes until the offices are filled.
 6. In the event a nominee for office is not opposed, the President will request a motion be made and seconded for the Secretary to cast a unanimous vote for those unopposed nominees and elect them to the office for which they are running.

ARTICLE VI - DUES AND FINANCES OF THE ASSOCIATION

1. The finances of the Association shall be under the direction of the Board of Governors. At the annual membership meeting, the Board of Governors shall make a complete report, submit a budget, and inform the members of the dues for the upcoming fiscal year.
2. The Board of Governors has the right to make any special assessments to raise additional funds when it deems necessary.
3. Life and Honorary Members of the Association shall not be required to pay membership dues or assessments.
4. The President of the Association shall be allowed reimbursement for his/her expenses in attending the NSA Convention as defined in the Policy and Procedure Manual.
5. Dues for new members and members requesting a change of status shall be prorated over the remaining current fiscal year.
6. No officer shall receive any compensation for service rendered except that each member of the Board of Governors shall be allowed reimbursement for expenses, including travel, lodging, and meal, incurred while acting in the official capacity. Reimbursement shall be paid upon receipt of a written request from the board member to the Treasurer.
7. Chapter dues are to be determined by the chapter.

ARTICLE VII - COMMITTEES

1. The President, within thirty days after the annual membership meeting, shall appoint a chairman and at least two members to the following committees, notwithstanding any other provision of these By-Laws:
 - A. Budget
 - B. Nominating
 - C. Education
 - D. Government Relations
 - E. Membership
 - F. Convention or Annual Meeting
 - G. By-Laws and Policies & Procedures
 - H. CPE
 - I. Tax Agency Liaison
 - J. Long Range Planning
 - K. Financial Oversight
 - L.
2. Each of these committees shall submit to the Board of Governors with thirty days after its appointment, plans for its activities during the year.
3. Each of these committees shall submit to the President at least thirty days prior to the annual membership meeting, a written report of its activities during the year, except proposals for amendments to the By-Laws, which shall be submitted to the Board of Governors by the By-Laws and policies and procedures committee no later than the ninety days prior to the annual membership meeting.
4. The President may appoint, from time to time, such other committees as he or she shall deem necessary to assist him or her or the Board of Governors in conducting the affairs of this Association.
5. Duties of the Standing Committees:
 - A. Budget Committee:
 - (1) To be chaired by the Vice President
 - (2) To prepare a budget for the next fiscal year to be presented to the , Board of Governors at the first Board of Governors Meeting of each year.
 - B. Nominating Committee:
 - (1) Has the responsibility of recommending a slate of nominees for Association Offices at the next annual meeting.

- (2) The President is to appoint this committee not later than sixty days before the annual meeting.
- (3) This committee must report its recommendations to the members at the annual meeting at least twenty-four hours prior to the election of the officials.

C. Education Committee:

- (1) Has the responsibility of organizing any and all education events which the Board of Governors approves.

D. Government Relations Committee:

- (1) This committee must monitor the activities of the State Board of Accountancy and the State Legislature, and inform the Board of Governors of this Association of these activities and make recommendations for any course of action to be made to protect the right to practice issues of its members. Immediate action by the President and the Government Relations Committee Chairman may be taken on any matter that affects the right to practice issues, interests, and welfare of the Association and its members.

E. Membership Committee:

- (1) Make recommendations on acquisition and retention of members of this Association.

F. Annual Convention Committee:

- (1) To select a time and place for the annual membership meeting for approval by the Board of Governors.
- (2) To organize and carry out the convention agenda in accordance with these By-Laws (See Article V).

G. By-Laws and Policy and Procedures Committee:

- (1) To review and recommend changes and/or additions to the By-Laws of this Association.
- (2) To attend all business sessions at the annual membership meeting for advice and decisions on disputes arising on the interpretation of the By-Laws and Policy and Procedures.

ARTICLE VIII - AFFILIATION WITH NATIONAL SOCIETY OF ACCOUNTANTS

1. The Georgia Association of Accountants and Tax Professionals shall be affiliated with the National Society of Accountants and concurrent membership shall not be required, with the exception of those members who are GAATP officers and governors. All other GAATP members are encouraged to be NSA members.
2. The Association shall cooperate in every way possible with the NSA in mutual aims for the good of the profession and the public.

ARTICLE IX - CHAPTERS

1. A Chapter Charter will be issued upon the request of at least seven Association Active Members in good standing. These members' names will be inscribed on their charter as Charter Member of their Chapter and a copy of this charter will be held by the Secretary of the Georgia Association of Accountants and Tax Professionals.
2. There is no upper limit to the number of members in a Chapter, provided all are members of the Georgia Association of Accountants and Tax Professionals.
3. Upon deactivation, the last duly elected President of a chapter shall be required to surrender the chapter's charter to the Board of Governors of the Georgia Association of Accountants and Tax Professionals.
4. The officers of the chapter shall consist of a President and a Secretary and Treasurer. A Vice-President may be elected. These officers are elected for one year or until their successors are duly elected, and will have the usual powers of office, subject to these By-Laws and concurrence of the Georgia Association of Accountants and Tax Professionals Board of Governors.
5. Nothing contained herein shall prohibit the local chapter from making such additional assessments as it deem necessary. Chapter dues are to be determined by the Chapter.
6. All Chapter members must belong to the Georgia Association of Accountants and Tax Professionals.

ARTICLE X - CODE OF ETHICS

1. All members of the Association shall comply with the Code of Ethics as now or hereafter promulgated by the National Society of Accountants.

ARTICLE XI - AMENDMENTS TO BY-LAWS

1. Prior to the first day of March of any year, a member may submit to the Board of Governors a proposal for amendment to these By-Laws and the proposal shall be given notice at the annual meeting along with the proposals by the Board of Governors.
2. All proposals made and submitted as provided in Section 1 above must be passed by a two-thirds vote of the members present and voting at the annual meeting. Any proposals made after this from the floor must be passed by a three-fourths majority. All passed amendments will become effective immediately unless a date is specified in the passed amendment.