

Maine Municipal Tax Collectors and Treasurers Association
By-Laws
Adopted May 2010

ARTICLE I. ORGANIZATION

Section 1.

The name of the Organization shall be the "Maine Municipal Tax Collectors' and Treasurers' Association." (MMTCTA)

ARTICLE II. PURPOSE OF MISSION STATEMENT

Section 1.

The Maine Municipal Tax Collectors' and Treasurers' Association shall provide leadership, education and resources to achieve professionalism, uniformity of process and networking opportunities.

ARTICLE III. AFFILIATION

Section 1. This organization shall be and hereby is affiliated with the "Maine Municipal Association," Local Government Center, Community Drive, Augusta, Maine.

ARTICLE IV. MEMBERSHIP

Section 1.

Membership shall consist of regular, associate, business or lifetime members.

Section 2.

Regular membership shall be open to any city, town or plantation tax collector or treasurer, elected or appointed, in the State of Maine. Membership shall include all tax collectors, treasurers, and their deputies or assistants, whose current dues are paid. The term treasurer shall include finance administrators and finance directors and/or officers.

Section 3.

Associate membership shall be open to any former tax collector or treasurer of any municipality in the State of Maine who has held active membership in this Association.

Any quasi-governmental employee, state official or other municipal or state employee working in the finance field may also become an associate member.

Section 4.

Business membership shall be open to any individual employed by a business or for profit organization.

Section 5.

Lifetime membership shall be open to any retired tax collector or treasurer of any municipality in the State of Maine who has held an active membership in MMTCTA for the past five years and approved by the MMTCTA Executive Board.

ARTICLE V. DUES

Section 1.

The annual dues for all classes of membership of this organization shall be set by the Executive Board. No dues shall be assessed to lifetime members. Total amount of dues shall be payable on or before January 31st.

Section 2.

Any member with dues in arrears for a period of 60 days shall automatically cease to be an active member.

ARTICLE VI. OFFICERS

Section 1.

The Officers of the Association shall be the President, Vice President, Secretary/Treasurer, each of whom shall be elected at an annual meeting and hold office for two years. During any absence, disability, or upon the resignation of the President, the Vice President shall immediately become Acting President until a President shall be elected at an annual meeting. The Executive Board shall be six Directors, two of whom shall be elected each year and all of whom must hold an elective or appointive position or has retired from a Maine municipality. At least two Directors shall be from a municipality with a population of less than 5,000 people.

Section 2.

The Directors shall be elected to three (3) year terms, with two (2) Directors being elected annually.

ARTICLE VII. DUTIES AND FUNCTIONS

Section 1.

The President, Vice President and Directors shall perform the usual duties attendant upon their respective offices.

Section 2.

The Secretary/Treasurer shall approve all funds received and disbursed by the MMA Representative on behalf of the Association. The MMA will maintain the Association's banking account and provide monthly financial reports for review by the Secretary/Treasurer and the Executive Board. The MMA Representative will maintain a listing of all members of the Association and issue membership cards upon payment of dues.

ARTICLE VIII. GOVERNMENT

Section 1.

The Executive Board shall have the control and management of the Association and shall hold and manage all property of the Association in accordance with the By-Laws.

Section 2.

The Executive Board shall consist of the officers of President, Vice President, Treasurer/Secretary, and six Directors, together with the two immediate past Presidents. The President of the Association shall be the presiding officer of the Executive Board. The two immediate past Presidents shall act as advisors and mentors to the Executive Board.

Section 3.

A vacancy on the Executive Board shall be created upon the death, resignation or absence from three (3) consecutive meetings. A vacancy on the Executive Board shall be filled by vote of the Executive Board. Such appointee shall serve until the next annual meeting.

Section 4.

The Executive Board shall have the power to appoint such other standing or special committees from time to time as may be deemed necessary for the proper conduct of the affairs of the Association as outlined in the administrative guide.

No committee of the Association shall be authorized to create any financial liability unless it first shall have been approved as to its purpose and amount by the Executive Board.

ARTICLE IX. EXECUTIVE BOARD

Section 1.

The Executive Board shall meet at any time upon the call of the President.

Section 2.

Meetings may be called by three (3) members of the Executive Board.

Section 3.

Five (5) members of the Executive Board shall constitute a quorum necessary for the discharge of business.

Section 4.

The members of the Executive Board may vote either in person or by mail upon any issue submitted to the Board provided that all votes be recorded with the Secretary/Treasurer within (10) days from the time the issue is submitted to the Executive Board.

ARTICLE X. ASSOCIATION MEETINGS

Section 1.

There shall be an Annual Association Meeting and such other business meetings, and at such times and places as may be designated by the Executive Board provided that unless otherwise designated, the Annual Association Meeting shall coincide with the Annual Conference.

Section 2.

Twenty (25) voting members shall constitute a quorum for the Association.

Section 3.

All members may be heard in debate but only those who are active members of the Association shall be entitled to vote.

ARTICLE XI. RULES OF ORDER

Section 1.

Roberts Rules of Order shall govern the proceedings of all meetings of the Association and its constituent's parts except as provided in these By-Laws.

ARTICLE XII. DISPOSITION OF ASSETS UPON DISSOLUTION

Section 1.

Notwithstanding any other provisions of these articles, the organization is organized exclusively for one or more of the purposes as specified in Section 501 (c) (6) of the Internal Revenue Code of 1986, and shall not carry on any activities not permitted to be carried on by an organization exempt from Federal income tax under IRC 501 (c) (6) or corresponding provisions of any subsequent tax laws.

Section 2.

No part of the net earnings of the organization shall inure to the benefit of any member, trustee, director, officer of the organization, or any private individual (except that reasonable compensation may be paid for services rendered to or for the organization), and no member, trustee, officer of the organization or any private individual shall be entitled to share in the distribution of any of the organization's assets on dissolution of the organization.

Section 3.

No substantial part of the activities of the organization shall be carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided by IRC 501 (h) or participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of or in opposition to any candidates for public office.

Section 4.

In the event of dissolution, all of the remaining assets and property of the organization shall after payment of necessary expenses thereof be distributed to such organizations as shall qualify under section 501(c)(3) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent Federal tax laws, or to the Federal government or State or local government for the public purpose, subject to the approval of a Justice of the Supreme Court of the State of Maine.

Section 5.

In any taxable year in which the organization is a private foundation as described in IRC 509(a), the organization shall distribute its income for said period at such time and manner as not to subject it to tax under IRC 4942, and the organization shall not (a) engage in any act of self-dealing as defined in IRC 4941(d), (b) retain any excess business holdings as defined in IRC 4943(c), (c) make any investments in such a manner as to subject the organization to tax under IRC 4944, or (d) make any taxable expenditures as defined in IRC 4945 (d) or corresponding provisions of any subsequent Federal tax laws.

ARTICLES XIII.

Section 1.

The By-Laws may be amended by a two-thirds vote of the members present at the annual meeting. All amendments become effective immediately upon passage.