



Maine Municipal Tax Collectors' and Treasurers' Association

By-Laws

Adopted May 2017

AMENDED MAY 2019

ARTICLE I. ORGANIZATION

Section 1.

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

ARTICLE II. PURPOSE - 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:

To be eligible for regular membership, the applicant must be employed by any city, town or plantation in the position of tax collector or treasurer, elected or appointed, in the State of Maine. Regular membership shall include all applicants with the title of tax collector, treasurer, 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:

To be eligible for association membership, the applicant must be employed by any quasi-governmental entity (water district, sewer district, or other utility district) employee, state official, other municipal, state or county government employee currently working in their respective financial field may also become an associate member.

Section 4.

Business membership:

To be eligible for business membership, the applicant must be employed by a business or for profit organization.

Section 5.

Lifetime membership:

To be eligible for a lifetime membership, the applicant must be retired from their position as tax collector or treasurer of any municipality in the State of Maine who has held an active, regular membership in MMTCTA for the past ten years and the MMTCTA Executive Board must approve their lifetime membership.

ARTICLE V. DUES

Section 1.

The Executive Board of the MMTCTA shall set the annual dues for all classes of membership of this organization by November 1st of each year for the ensuing year. 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 in each of the different membership categories. MMA will remove their name from the active membership listing upon approval of the Executive Board.

ARTICLE VI. EXECUTIVE BOARD

Section 1.

The Executive Board shall consist of up to eleven voting members comprised of; nine Directors, and the two immediate past Presidents; who shall also act as advisors and mentors to the other Board members.

Section 2.

The Directors shall be elected to a three (3) year term, with at least two (2) Directors being elected at an annual meeting. Eligibility to serve as Director will be defined as outlined in the Administrative Guide of the MMTCTA.

The Officers of the Executive Board shall consist of the President, Vice President, and Secretary/Treasurer, shall be elected at an annual meeting, and hold office for two years. The Officer positions must be filled with currently sitting Directors and/or the two immediate past

Presidents; it is anticipated that the current sitting Vice President will transition to the President position. If no such transition takes place, to be eligible to hold the President or Vice President position a Director must have served on the Executive Board for at least one year. 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.

Section 3.

At least two members of the Executive Board shall be from a municipality with a population of less than 5,000. This provision may be waived if any of the qualifying Executive Board member's positions becomes vacant mid-term or if none of the eligible candidates for the annual election are from municipalities with a population of less than 5,000.

ARTICLE VII. DUTIES AND FUNCTIONS

Section 1.

The President, Vice President and Directors shall perform the usual duties attendant upon their respective offices as outlined in the Administrative Guide for the MMTCTA.

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 bank 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.

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 President of the Association shall be the presiding officer of the Executive Board. The President's authority for expending funds or allocating duties to the MMA liaison is limited to majority vote of the Executive Board.

Section 3.

A vacancy on the Executive Board shall be created upon the death, resignation, loss of eligibility or unexcused absence from three (3) consecutive meetings. A vacancy on the Executive Board shall be filled by vote of the Executive Board, at their discretion. 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 the Executive Board shall first approve its purpose and amount.

Section 5.

The Executive Board shall adhere to legal, ethical, and professional standards of conduct in the fulfillment of their professional responsibilities according to the Standard of Ethics and Professional Conduct adopted by the Executive Board. The standards of ethics and professional conduct set forth are to enhance the performance of all members of this Association.

ARTICLE IX. EXECUTIVE BOARD MEETINGS

Section 1.

The Executive Board shall meet at any time upon the call of the President. As outlined in the Administrative Guide, the Executive Board shall set a calendar of regular meetings for the upcoming calendar year by December 31.

Section 2.

Three (3) members of the Executive Board may call emergency meetings.

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 must vote in person or by conference call upon any issue submitted to the 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-five (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.

Revised:

October 1997, May 2003, May 2004, May 2010, May 2012, May 2014, May 2017, May 2019