



***ESTABLISHED 2013***

**ARTICLES OF ASSOCIATION AND BYLAWS RATIFIED 2014**

**AMENDED APRIL 14, 2023**



## **PUEBLO TAX ADMINISTRATORS' COALITION (PTAC)**

### **ARTICLES OF ASSOCIATION AND BYLAWS**

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#### **Mission**

It is the mission of the Pueblo Tax Administrators Tax Coalition (PTAC) to provide a forum within which the unique tax issues impacting New Mexico Pueblos are addressed and discussed, and to provide opportunities that are devoted to the development and advancement of Pueblo Tax Administrations.

#### **Scope**

The Pueblo Tax Administrators Coalition (PTAC) has been established to address the specific and unique tax issues significant to the Pueblos of New Mexico. As the primary means of realizing its mission, PTAC is committed to establishing and maintaining a specialized network of Pueblo tax administrators and tax professionals that will work together to define and interpret all relevant tax issues impacting Pueblo Tribes, and is dedicated to seeking out opportunities that help expand the knowledge and capabilities of each of its members. Additionally, PTAC seeks to establish itself as the principal organization, comprised of Pueblo tax administrations throughout New Mexico, focused primarily on Pueblo tax issues.



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#### **Article I**

##### **Name**

The name of the Coalition shall be the *Pueblo Tax Administrators Coalition*, herein after referred to as "PTAC" or "Coalition".

#### **Article II**

##### **Purpose**

- Section 1: The objective(s) of the Coalition are:
- a. To provide a forum within which the unique tax issues impacting New Mexico Pueblos are addressed and discussed.
  - b. To provide opportunities devoted to the development and advancement of Pueblo Tax Administrators.
  - c. To support, maintain and protect tribal governmental sovereignty to regulate taxation within or on Indian lands.
  - d. To perform all duties necessary and proper to accomplish the objectives of the Coalition.

#### **Article III**

##### **Principal Office**

The principal office of the Coalition shall be located at the office site of the Secretary/Treasurer of the Coalition.

#### **Article IV**

##### **Policies**

- Section 1: The policies of the Coalition are:
- a. To be a non-profit, unincorporated Coalition.
  - b. The Coalition shall not authorize the use of its name or those of its members for any other reason than those enumerated within Article III.



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No member of the Coalition shall violate any confidentiality or proprietary agreements of those of its members through any and all information shared or discussed among, between and during the official business conducted by the Coalition.

#### **Article V**

#### **Membership**

- Section 1: Membership in the Coalition shall be open to any New Mexico Pueblo engaged in regulating taxation on Indian lands.
- Section 2: Membership in this Coalition shall not be transferable or assignable.
- Section 3: For any participating Pueblo who has a representative attending the PTAC meetings shall submit an annual fee of \$500 payable at the beginning of the calendar year. The annual fee will be accounted for by the elected Secretary/Treasurer and will be utilized for Coalition incidentals.

#### **Article VI**

#### **Board of Directors**

- Section 1: The Elected Officers shall manage the affairs of the Coalition and shall be composed of a representative of each Pueblo Tax Office.
- Section 2: The Elected Officers shall provide the time and place for holding the regular meetings of the Coalition.
- Section 3: Any officer or any two members of the Coalition may call or request a special meeting to be held. The person or persons authorized to call special meetings of the Coalition shall give notice of the special meeting and the time and place for holding the special meeting at least two days before such a meeting. The notice of a special meeting shall be delivered personally, or sent by mail, or e-mailed, or faxed at the member's address of fax number as shown by the Coalition's records.
- Section 4: A simple majority of the Membership shall constitute a quorum for the transaction of business at any meeting of the Coalition. The act of a simple majority of the Membership present at any meeting shall be considered the act of the entire Coalition. Only those Coalition members or representatives present may vote unless a vote is being taken by poll.



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#### **Article VII**

##### **Contracts**

- Section 1: The Coalition may authorize any elected officer to enter into any contract or execute and deliver any instrument in the name of or on behalf of the Coalition and any such authority may be general or confined to specific instances.
- Section 2: The Coalition and its officers, may not accept on behalf of the Coalition any contribution, gift, bequest or device for the general purposes or for any special purpose of the Coalition.

#### **Article VIII**

##### **Officers**

- Section 1: The officers of the Coalition elected from the membership shall be a Chair, a Vice-Chair and a Secretary/Treasurer. No two offices shall be held by the same person.
- Section 2: The officers shall be elected bi-annually at a regular meeting of the Coalition. Each officer shall hold office until the successor to that position shall have been duly elected or appointed. The date for the meeting shall be in the month of January.
- Section 3: The Coalition may remove any officer whenever in its judgment the best interest of the Coalition would be served thereby with or without cause, hearing, or notice.
- Section 4: In the event of a vacancy cause by the resignation, removal, disqualification, death, or otherwise, in the position of Chair, the Vice-Chair shall assume the position of Chair for the unexpired portion of the term. In the event of a vacancy caused by the resignation, removal, disqualification, death, or otherwise, in the position of Vice-Chair and/or Secretary/Treasurer, the Chair shall appoint an eligible member to serve the unexpired portion of the term. The Coalition shall call a meeting to confirm the appointment of the Vice-Chair and/or the Secretary/Treasurer.



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Section 5: The Chair or, in the absence of the Chair, the Vice-Chair shall:

- a. Preside at all meetings;
- b. Sign, with other authorized persons or any other proper officer of the Coalition, any contracts, or other instruments, which the Coalition has authorized to be signed;
- c. Perform all duties incident to the office of Chairman and other duties as may be prescribed by the Coalition so long as those duties do not interfere with or are in direct opposition to the wishes of that person's governing tribal body.

Section 6: The Secretary/Treasurer shall:

- a. If needed, have charge and custody of and be responsible for all funds of the Coalition;
- b. Receive and give receipts for monies due and payable to the Coalition from any source whatsoever and deposit those monies, in the name of the Coalition, in the banks or other depositories selected by the Coalition;
- c. Perform all duties incident to the office of Secretary/Treasurer and other duties as may be assigned by the Chair so long as those duties do not interfere with or are in direct opposition to the wishes of that person's governing tribal body;
- d. Keep the minutes of all meetings in books or audio recording equipment provided for those purposes;
- e. Ensure that all notices are duly given in accordance with these bylaws;
- f. Be the custodian of the Coalition's seal and ensure that the seal is affixed to all documents as authorized by the bylaws and;
- g. Keep all other records of the Coalition.



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#### **Article IX**

#### **Committees**

##### **Section 1: Creation of a Committee.**

- a. The Coalition may create, upon petition by the membership, a Committee for the purpose of providing a forum where specific issues, education, etc. are discussed and acted upon. Creation of a Committee requires approval by a majority of the members of the Coalition present and voting.
- b. Each Committee shall elect a Chair and Vice-Chair. Officers shall be elected annually at a regular meeting of the Committee. Each officer shall hold office until the successor to that position shall have been duly elected or appointed. The date for the meeting shall be in the month of July of each year.
- c. The Committee shall have, at a minimum, two meetings every calendar year and such other meetings as the Committee may deem necessary. The Committee shall determine the time and place of each meeting during the preceding meeting.
- d. The Committee shall report to the Coalition at each meeting of the Coalition.

##### **Section 2: Membership and Voting Rights.**

- a. Membership in the Committee shall be open to any tribal taxation individual engaged in regulating taxation on Indian lands. The Committee determines membership qualifications and number of members for each Committee.
- b. A simple majority of the Committee shall constitute a quorum for the transaction of business at any meeting of the Committee. The act of a simple majority of the Committee members present at any meeting shall be considered the act of the entire Committee. Only those Committee members or representatives present may vote unless a vote is being taken by poll. Votes are limited to one per Tribe.

##### **Section 3: Autonomy.**

The Committee shall be allowed as much autonomy as possible without the erosion of the Coalition's authority. The Coalition and its members retains the right to disassemble the Committee when in its judgment the activities or actions of the Committee are detrimental to the purposes of the Coalition.





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#### **Article X**

##### **Books and Records**

The Coalition shall keep correct and complete books and records of the accounts and shall also keep minutes of the proceedings of the Coalition and, if needed, committees having any authority of the Coalition and shall keep at its principal office a record giving the name and address of each of its members. Any member of the Coalition may inspect all books and records of the Coalition for any proper purpose at any time upon giving the record holder sufficient notice.

#### **Article XI**

##### **Meetings**

- Section 1: The Coalition shall have, at a minimum, one meeting every calendar quarter and such other meetings as the Coalition may deem necessary. The Coalition shall determine the time and place of each meeting during the preceding meeting.
- Section 2: A simple majority of the current membership present at any meeting shall constitute a quorum for the transaction of business.
- Section 3: If there is a dispute on procedure, Robert's Rule of Order shall govern the procedures at all meetings of the Coalition.
- Section 4: In a situation where Coalition action is necessary but there is not sufficient time to call a Coalition meeting, the Chair may poll the membership of the Coalition.

#### **Article XII**

##### **Fiscal Year**

The Fiscal Year of the Coalition shall coincide with the Calendar Year.

#### **Article XIII**

##### **Seal**

The Coalition may approve a Coalition seal.





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**Article XIV**  
**Amendments**

The Coalition may amend these Articles of Association and Bylaws at any regular meeting by a two-thirds (2/3) vote of the members present and voting if at least two days written notice of any proposed amendment shall have been given to all members or if all members are present.

**Article XV**  
**Sovereign Immunity of Members**

Nothing in these Articles of Association or Bylaws shall act as, or is intended to be, or may be interpreted as a waiver of the sovereign immunity of rights and privileges secured by any treaty, executive order, or federal law or tribal law that may be possessed by the members of the Coalition.

**Article XVI**  
**Effective Date**

These Articles and Bylaws shall become effective upon their ratification and approval by a majority of the members of the Coalition present and voting.

Amended by majority vote on: 4/14/2023  
Date

Verified by: Billy S. [Signature] 4/18/2023  
Secretary/Treasurer Date