



**LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS
BYLAWS**

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LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS BYLAWS

SECTION 1 - NAME

The name and title of this Corporation shall be Louisiana Association of Tax Administrators.

SECTION 2 - PURPOSE

The purpose for which this Corporation is formed and the nature of the business to be carried on by it are hereby declared to be as follows, to-wit:

- A. To assist school board, parish, municipal and central collection commission tax administrators in the exchange of information relative to the administration, collection and enforcement of local tax laws.
- B. To disseminate information tending toward the more efficient operation of local tax offices through educational programs conducted by certified & professional members
- C. To encourage the practice of cooperation and reciprocity between all school board, central collection commission, parish and municipal administrators.
- D. To increase the efficiency, by exchange of information and cooperation, of each and every school board, central collection commission, parish and municipal tax administrators.
- E. To do each and every thing necessary, suitable, useful or advisable for the accomplishment of such purposes or for the benefit of said Corporation in connection with the foregoing. In general, the Corporation shall have and exercise all powers conferred by the laws of the State of Louisiana upon non-profit corporations under the Louisiana Non-Profit Corporation Law, as amended.

SECTION 3 - MEMBERSHIP

3.1 VOTING MEMBERSHIP - Voting membership shall be limited to the State of Louisiana, through the Louisiana Department of Revenue, and to all school boards, parishes, municipalities, and other local governmental and political subdivisions that impose and collect a tax within the State of Louisiana. In those instances where local taxing authorities have formed a central collection commission, they may choose to designate the Administrator of said commission to represent the group. Otherwise each jurisdiction who levies a local sales tax shall remain a voting member.

3.2 AFFILIATE MEMBERS – Affiliate members shall be those persons who are employed in a tax administration capacity by the State of Louisiana, any school board, police jury, municipality, central collection commission, local governmental or political subdivisions which imposes and administers a tax in Louisiana but will not have the right to vote.

3.3 ASSOCIATE MEMBERS - Any individual or employee of a corporation or business who holds an interest in the activities of the Corporation is eligible to be an Associate member (Associates). Associates shall agree to be governed by the Articles of Incorporation and Bylaws of this Corporation while attending any annual or special meeting, and at any meeting of the voting membership, and at any meeting of the Board of Directors. Associates shall be entitled to all of the rights and privileges of voting members, except that such Associates shall not have the right to vote.

3.4 HONORARY MEMBER - The Board of Directors may designate any person as an Honorary Member who has been active in the Corporation for a period of five (5) or more years but who, because of retirement, is not eligible to be a member. Honorary Members shall not be required to pay dues but, upon their attendance at any Corporate function, may be required to register and pay function fees for themselves and guest at the discretion of the host. All Past Presidents, upon retirement, shall automatically become Honorary Members. Honorary Members shall be entitled to all rights and privileges of voting members, except that Honorary Members shall not have the right to vote.

3.5 DISCIPLINARY PROCEDURES - By becoming a Voting, Affiliate, or Associate Member, a person agrees to abide by the Corporation's Code of Ethics. Conduct deemed to be contrary to the Code of Ethics may be addressed by the Board of Directors and acted upon as directed by the Board of Directors. Membership may be revoked for failure to timely pay dues, fees and assessments, if any, as determined by the Board.

SECTION 4 - DUES AND FEES

4.1 The Board of Directors shall fix all membership dues and other fees. Membership invoices for the upcoming year shall be issued during the month of October of the current year. Payments are due by December 31 of each year. There shall be a grace period until January 31. Failure on the part of a member to timely pay such dues and fees shall thereby forfeit all rights of membership until the membership dues are fully paid. Designations for memberships are found under Section 3 of these ByLaws.

4.2 Membership dues, as paid in, as well as contributions made from time to time to the Corporation for its use and furtherance of its objects and purposes, may be used promptly in the discretion of the Board of Directors, or may be employed or invested so that the revenues therefrom may be used to carry out the objects and purposes of this Corporation provided, however, that said investments may be converted thereafter into cash and the proceeds used as required to carry out the objects and purposes of this Corporation.

4.3 Membership shall be evidenced by a certificate for the calendar year for which dues are paid. The certificate shall be signed by the President and Secretary-Treasurer. Certificates of membership shall not be transferable by any means.

SECTION 5 - BOARD OF DIRECTORS

5.1 COMPOSITION - The corporate powers of the Corporation shall be vested in, and the business of the Corporation shall be managed by, a Board of Directors (BOD) consisting of eight (8) directors and the three (3) officers elected annually by the voting membership of the Corporation, including the designated representative of the Louisiana Department of Revenue and any person appointed pursuant to Section 5.2 of these bylaws. The Board of Directors shall also include all past presidents of the Corporation active in the administration of local tax laws within their respective parishes. The past presidents who serve on the Board of Directors shall also be referred to as the Trustees and shall be entitled to vote on all matters before the Board. The president of the Corporation shall serve as chairman. Members of the Board of Directors shall:

1. Support the Object and Purposes of LATA.
2. Attend meetings of the BOD at conferences and special call meetings.
3. Serve on committees of LATA.
4. Provide input, review and vote on LATA policies and all matters that come before the board for approval.
5. Be available to constituents in their area to assess their needs and relay information to the BOD.

6. Assist the officers of LATA in directing the organization in a manner that promotes uniformity in sales tax collection that will give guidance to tax administrators across the state.

5.2 APPOINTED AND LIAISON BOARD MEMBERS - By majority vote of the Board of Directors, Appointed Members may include a representative from the Louisiana Police Jury Association, Louisiana School Board Association, Louisiana Sheriff's Association, Louisiana Municipal Association, Louisiana Uniform Local Sales Tax Board and the Louisiana Sales and Use Tax Commission for Remote Sellers provided any such organization extends to this Corporation a voting membership on its Board of Directors. In the absence of such affiliates extending voting membership on their respective boards, the Board of Directors may allow a representative from such affiliates to serve on the board in a reduced capacity of liaison only after determining that their interest and involvement is beneficial and necessary to the Corporation. Liaison status may also be conferred upon a representative of a Business & Industry group in the furtherance of the purposes cited elsewhere herein or of the Corporation's Articles of Incorporation. Such members shall not be entitled to vote nor permitted to attend any executive session of the board. Appointed and Liaison Board Members shall:

1. Keep the board apprised of matters between taxing jurisdictions, contract auditors and taxpayers.
2. Help the board make informed decisions on matters that may affect taxpayers.
3. Monitor issues which may affect appointed and liaison membership offices throughout the state.

5.3 APPOINTED AFFILIATE MEMBER BY A TRUSTEE – If a Trustee with voting rights on the Board of Directors nominates an affiliate member to serve on the Board, the trustee shall relinquish their voting privileges on the Board. This shall not impact the trustee's right to vote as a delegate on general membership matters.

5.4 TERM OF OFFICE - No more than two officers and no more than two members of the Board of Directors from the same congressional district shall serve concurrent terms, unless elected by the unanimous vote of all voting members present at an annual meeting.

5.5 COMPENSATION - Board Members shall serve without compensation.

5.6 RESIGNATION - A Board Member, inclusive of an officer serving on the Board, may resign by written letter submitted to the Corporation's President and Secretary/Treasurer. Such resignation shall be accepted by the Board of Directors and effective by said date as indicated in the notification.

5.7 BYLAWS – The Board of Directors shall have the power to make, alter and annul each bylaw, rule and regulation for the governing of the affairs of this Corporation, as it may deem proper.

Each voting member shall be provided with a copy of the bylaws upon receipt of their initial membership dues, fees and assessments. Copies are available upon request by any member.

SECTION 6 - OFFICERS

The officers of this Corporation shall be a president, a president-elect, and a vice-president who shall be elected by the voting membership at its annual meeting and shall serve for a term of twelve (12) consecutive months beginning on January 1 of the year following the election. All officers shall serve until their successors are qualified and elected. The Board of Directors shall appoint a secretary/treasurer, who shall serve at the pleasure of the Board of Directors. Vacancies that occur during a term shall be filled by appointment of the Board of Directors to serve until the next annual meeting.

SECTION 7 - DUTIES OF OFFICERS

7.1 PRESIDENT - *The president shall:*

1. Serve as chairman of the Board of Directors and preside at all business meetings of the membership and/or Board of Directors.
2. Appoint all committee chairpersons.
3. Be authorized, subject to approval of the Board, to execute all agreements and documents in the name of the Corporation.
4. Serve as the Corporation's representative on the Board of Directors of any organization who has an LATA affiliate on their Board of Directors unless prior to installation, the Executive Director has been approved in such capacity.
5. Be reimbursed for necessary expenses and travel in the name of and on behalf of the Corporation in accordance with guidelines established by the Board of Directors.
6. Coordinate the date, time and location of the organizational meeting of the Board of Directors which shall be held annually in the month of January.
7. Shall realign to the extent possible, Board of Director parish representation according to the LATA District Map.

7.2 PRESIDENT-ELECT - *The president-elect shall:*

1. Have the primary responsibility for coordinating the informational program to be presented at the annual meeting of the membership, in addition to any other duties assigned by the president and/or the Board of Directors.
2. Serve as the co-chairman of the Finance Committee appointed by the president.

3. Fulfill all duties of the office of President in the absence of the President.
4. Provide written notice to the President by October 31 of each year of their intention to either serve or recommend the appointment of the Executive Director as the Corporation's representative on any organization's Board of Directors provided such organization's Bylaws allow for an alternate designation and approved by the Board of Directors.

7.3 VICE-PRESIDENT - *The vice-president shall:*

1. Have the primary responsibility for the procurement of new membership, in addition to any other duties assigned by the president and/or the Board of Directors.
2. Also be responsible for coordinating sites for meetings of the membership and establishing an informational program at all meetings other than the annual meeting, to inform the membership and others who are affiliated, or who are potential members, of the activities of the Corporation.

7.4 SECRETARY/TREASURER - As secretary, this officer shall keep and preserve the official records of the Corporation, including, but not limited to, minutes of meetings of the Board of Directors and voting members, correspondence, preparation and issuance of membership certificates and records of the names and addresses of membership certificate holders, issue notices to the members of Board of Directors and the general membership of regular and special meeting locations, times and purposes, and otherwise act as the official custodian of Corporation records, plus other duties as assigned by the Board of Directors.

As treasurer, this officer shall be the official custodian of any and all funds belonging to the Corporation; opening and maintaining bank accounts in federally insured banks or other financial institutions; making deposits and writing checks on such accounts; providing reports and financial statements to the Board of Directors and the general membership as requested, and to exercise reasonable care and prudence ordinarily expected of a fiduciary with respect to all financial resources of the Corporation, plus other duties as assigned by the Board of Directors. The treasurer shall be bonded, at the expense of the Corporation, in an amount to be established by the Board of Directors.

7.5 MEMBERS OF THE BOARD - The elected officers shall be members of the Board of Directors and have an equal vote with the other directors in the administration of the Corporation.

7.6 COMPENSATION - All officers of the Corporation will serve without compensation except for the secretary/treasurer. Such compensation shall be as authorized and approved by the Board.

SECTION 8 - MEETINGS

8.1 BOARD OF DIRECTORS - The Board of Directors shall meet quarterly during the quarterly and annual conferences of the Corporation, and at such other times as may be determined by the president or by a majority of the membership of the Board of Directors.

8.2 QUORUM - A majority of the membership of the Board of Directors present at any meeting shall constitute a quorum. A quorum shall be considered necessary to consider any questions that may come before any meeting of the Board. If a quorum is not present at any meeting, a majority of those members present may adjourn the meeting from time to time but may not transact any other business until a quorum is secured. A quorum being present, the affirmative vote of a majority of the Board of Directors present shall be necessary to decide any question.

8.3 OTHER MEETINGS AUTHORIZED - The President, after conferring with the Board, may call other meetings which may be conducted through electronic means such as WebEx or other related types of media to address important issues that require urgency and convenience. Any such meeting(s) shall be reported to the Board at the next regularly scheduled meeting.

SECTION 9 – NOMINATIONS, QUALIFICATIONS, DELEGATES, ELECTIONS AND VOTING

9.1 NOMINATION PROCESS – Current board members and persons who are delegates who desire to serve on the corporation’s Board of Directors or would like to nominate an affiliate member from their office to serve will have an opportunity to submit a nomination form to the Nominating committee no later than August 31st of each year. The committee shall consider each valid request during their deliberations and prepare a slate of officers and/or directors for the duly called election slated for the annual meeting of the general membership. Nothing prevents an eligible delegate from declaring their intent to serve as either a board member or officer of the corporation or from nominating an affiliate member from their office from the floor during the election process. The nominee must provide sufficient documentation to the nominating committee that they meet the qualifications to be a board member.

9.2 QUALIFICATIONS FOR OFFICERS – The qualifications for officers of the Corporation as defined in section 6 of these Bylaws are as follows:

- a. A member in good standing
- b. A member of the Board of Directors for the immediate two years prior to nomination or a current officer.
- c. Trustees are eligible for nomination.

9.3 QUALIFICATIONS FOR BOARD OF DIRECTORS – The qualifications for the Board of Directors as defined in section 5 of these Bylaws are as follows:

- a. A member in good standing
- b. A delegate or an affiliate member, as defined in Section 3.2, nominated by the delegate representing the voting membership
- c. Attendance at a minimum of 6 LATA conferences held in the 2 years immediately preceding nomination
- d. Any LATA conference could be substituted with an accumulation of 8 hours obtained at other LATA sponsored events (Information Exchange Meetings [IEM] and Tax Seminars).
- e. Active memberships on committees in the 2 years immediately preceding nomination or 1 year immediately preceding the nomination as a committee chairperson.

9.4 DELEGATES - Each voting member as defined in Section 3.1 whose annual dues, fees and assessments, if any, are currently paid shall be entitled to designate one person as the delegate who shall be entitled to vote the interest of that voting member. The, Tax Administrator or other designation used by a taxing authority to identify the person whom they rely upon to conduct, operate and supervise the local tax collection function(s) is deemed to represent the voting member. Unless notice is given to the Board of Directors, through the Corporation's Secretary/Treasurer that they have appointed someone other than their Tax Administrator as their voting representative, such Tax Administrator shall be the only delegate recognized as qualified to cast a vote on the matters brought before the general membership at regular, special or annual meetings called by the Board on behalf of the voting member.

Each such delegate shall have one vote. A delegate may represent more than one taxing jurisdiction, but such person shall be allowed only one vote. A voting member shall have the right to designate an alternate to act in the stead of their delegate, provided such voting member gives written notice thereof to the secretary of the Corporation at least twenty-four (24) hours prior to any meeting at which a vote will be cast.

When a voting delegate retires, resigns or is terminated at any time during the calendar year, they shall provide written notification to the Corporation's President and Secretary/Treasurer of such action prior to their departure. The notification should include, if known, the name of the new voting delegate to update the delegate list of the corporation. If no notification is provided, the current or incoming Tax Administrator shall assume the duties of the delegate for the general membership.

Prior to the commencement of the annual business meeting of the corporation, the Secretary/Treasurer shall send the conference host/planner a list of the current delegates representing the voting members of the corporation. The conference host/planner shall use this list to identify delegates who have registered to attend the annual business meeting, and they shall be identified as delegates on their badges.

9.5 ELECTIONS – The Board of Directors, consisting of eight (8) directors and the three (3) officers, are elected annually by duly appointed delegates of the voting membership of the Corporation.

9.6 VOTING PROCEDURES - Election of Officers and Board of Directors - After the Nominating Committee has presented its report, the chair must call for nominations from the floor before voting for the officers and board of directors can proceed. Candidates will be accepted and added to the ballot after verification of eligibility by the Nominating Committee.

Once the ballot has been finalized, candidates for the officers and board of directors provided for in Section 5 of these Bylaws shall be elected by secret ballot in December at the annual meeting and installed at the close of the meeting.

SECTION 10 - REMOVAL FROM OFFICE AND VACANCIES

10.1 REMOVAL - Any member of the Board of Directors and any officer of the Corporation who is dismissed from his or her tax administrator position or who is convicted of a felony shall be removed from office. The member and/or officer may be given the opportunity to submit his resignation prior to any official action by the Board.

10.2 VACANCIES - Any vacancy occurring among the membership of the Board of Directors by death, resignation or otherwise shall be filled by appointment of the President, subject to confirmation of the Board of Directors at its next regular meeting. Such appointee shall have all of the qualifications of a member of the Board of Directors as stated hereinabove. Such appointee, upon confirmation by a majority vote of the remaining members of the Board, shall serve the balance of the unexpired term of the member being replaced. If such position for which an appointment is made is that of president, the person appointed to fill the vacancy shall be eligible to succeed to the office for a full term.

SECTION 11 - COMMITTEES

11.1 STANDING COMMITTEES - Are committees appointed by the President to effectively adhere to the purposes and objectives of the Corporation include but are not limited to: Nominating Committee, Finance Committee, Legislative Committee, Membership Committee, Bylaws Committee, Education Committee, Certified Testing Committee, Computer Technology Committee, Uniform Forms Committee, Ad Valorem Committee, Occupational Licenses & Permits Committee, Business & Industry Committee, TRIALS Committee, Scholarship Committee, Local Audit Committee, Vision Committee, Programs Committee and the Committee on Professional Conduct. Each committee, with exception to the Certified Testing Committee and the Committee on Professional Conduct, has open membership. Committee Chairmen are appointed by the President.

11.2 DUTIES & RESPONSIBILITIES OF STANDING COMMITTEES – The duties and responsibilities of the Standing Committees are as follows:

1. **Nominating Committee** - This committee is comprised of the past three presidents of LATA and is chaired by the immediate past president. The committee shall:

- a. Convene in September for the purpose of receiving nominations for officers and members of the Board of Directors.
 - b. Certify the credentials of all qualified candidates for office and preparing the official list of nominees.
 - c. Present the slate of nominations to the Board of Directors at the annual meeting.
2. **Finance Committee** – This committee shall:
- a. Work with the Secretary / Treasurer to prepare the annual budget.
 - b. Review and audit quarterly conference financial reports.
 - c. Audit and review the Organization's annual financial report as prepared by the Secretary Treasurer.
3. **Legislative Committee** – This committee shall work with the Executive Director and Legislative Liaison to monitor and advise the LATA Board of Directors and Membership of proposed legislation.
4. **Membership Committee** – This committee shall work with the Vice President as per the bylaws to foster membership care and growth through the recruitment of new members, retention of current members, reclamation of inactive parish administrators by providing information about LATA and how active membership can better serve taxing jurisdictions.
5. **Bylaws Committee** – This committee shall:
- a. Receive and carefully examine all proposed amendments.
 - b. Present proposed amendments to the LATA Bylaws and other governing documents for approval by the Board of Directors.
 - c. Work with the Secretary / Treasurer to formulate same for circulation, and incorporate changes voted by the Board of Directors.
6. **Education Committee** – This committee shall:
- a. Plan and facilitate the auditor workshops & chatrooms.
 - b. Plan and execute the LATA seminar including but not limited to updating and printing workbook, selecting the seminar site, luncheon, secure presenters, collect fees and pay expenses.
7. **Certified Testing Committee** – This committee shall:
- a. Prepare and administer all testing for LATA CTA and CTE examinations.
 - b. Maintain all records for recertification including CTA & CTE hours.
 - c. Members must have their CTA or CTE certifications prior to joining the committee.
 - d. Any certified member who desires to seek any additional certifications, shall resign from

the committee at least two (2) years prior to taking the examination.

8. **Computer Technology Committee** – This committee shall:
 - a. Maintain the LATA website.
 - b. Conduct or setup computer technology classes or seminars for membership.
 - c. Work on other computer technology assignments as requested by the President.

9. **Uniform Forms Committee** – This committee shall:
 - a. Develop uniform documents and forms to be used by members in the collection of taxes.
 - b. Work with the Louisiana Uniform Local Sales Tax Board to develop uniform documents and forms in the collection of taxes.
 - c. Submit work to the board for review and approval.

10. **Ad Valorem Committee** – This committee shall:
 - a. Assist members collecting property tax in the areas of law, enforcement, collection and general knowledge.
 - b. Share knowledge and experience in training new members.
 - c. Draft best practices designed to maximize revenues and promote uniformity in collection and administration processes.
 - d. Advise Legislative Committee and the BOD on proposed legislation.

11. **Occupational Licenses & Permits Committee** – This committee shall:
 - a. Assist members collecting occupational license tax in the areas of law, enforcement, collection and general knowledge.
 - b. Share knowledge and experience in training new members.
 - c. Draft best practices designed to maximize revenues and promote uniformity in collection and administration processes.
 - d. Advise Legislative Committee and the BOD on proposed legislation.

12. **Business & Industry Committee** – This committee shall:
 - a. To provide a forum for B&I members to bring forth issues affecting their ability to comply with local taxes, issues with taxing jurisdictions and any of their third parties.
 - b. To promote uniform administration of local taxes
 - c. To educate and inform the LATA tax jurisdictions on areas of tax administration that is out of uniformity or need addressing.

13. **TRIALS Committee** – This committee shall provide LATA members with a guide as to the taxability of specific issues as current court cases, jurisprudence and legislation related to such.
14. **Scholarship Committee** – This committee shall select and administer the organization’s annual student assistance award for one of the state’s public universities.
15. **Local Audit Committee** – This committee shall:
 - a. Create and update Best Practices guidelines
 - b. Promote joint audits between local jurisdictions and with the state.
16. **Vision Committee** - The committee is comprised of the LATA President, President – Elect, and Vice-President, the immediate past president and three trustees appointed by the President. The President-Elect shall serve as chairman of the committee. The Committee shall:
 - a. Create a five year strategic plan for the organization.
 - b. As directed by the Board of Directors:
 - i. Evaluate potential candidates for the positions of Executive Director and Legislative Director.
 - ii. Negotiate, execute and renew contracts for the Executive Director and Legislative Director.
 - c. Convene at the annual conference and /or as needed to assist the President – Elect in determining committee goals for the upcoming year.
 - i. Committee goals shall be presented at the organizational meeting held in January.
 - ii. Assist committee chairs throughout the year in monitoring the progress of their goals and provide any other assistance as necessary.
 - d. Evaluate Business & Industry Committee and/or LCPA Society issues to determine what action may be required and make recommendations to the Board of Directors.
 - e. Address any other issues as presented by the President and/or Board of Directors.
17. **Programs Committee** – The LATA Vice-President shall serve as chairperson of this committee and co-chair appointed by the President. The Co-Chairperson shall be a current member of the committee. This committee shall:
 - a. Be responsible for oversight and monitoring of the program format and content for the Quarterly LATA Conferences.

- b. Assist conference hosts with topics and presenters for conferences.
- c. Review and monitor conference agendas.
- d. Perform evaluations at the conclusion of each conference and provide results to LATA Leadership and hosts.
- e. Maintain Conference Host Handbook.

18. Committee on Professional Conduct

- a. The committee membership is limited to the following persons: Executive Director, President, President–Elect, Vice-President and the immediate past president. The Executive Director shall serve as the chairman of the committee. This committee shall investigate any matter(s) of professional misconduct alleged to have been committed by any person at a LATA sponsored event or function in accordance with the adopted regulations and procedures of the organization.
- b. The committee meeting is closed to non-members.

11.3 SPECIAL / AD HOC COMMITTEES - The President may appoint special committees as deemed necessary or appropriate to investigate the effects of new legislation or other matters deemed important to the Corporation. Such committees are charged with reporting to the Board and the membership from time to time.

SECTION 12 - PARLIAMENTARY AUTHORITY

All official meetings of the Corporation’s Board of Directors shall be conducted in accordance with Robert’s Rules of Order.

SECTION 13 – EMPLOYMENT OF PERSONNEL

13.1 The Corporation, as authorized by the Board of Directors, shall have the authority to employ personnel on a salary basis and to engage persons on an independent contract basis to conduct the affairs of the corporation.

13.2 DUTIES OF PERSONNEL EMPLOYED – All employees of the corporation shall be directed to perform such duties as are covered by a job description approved by the Board of Directors.

13.3 COMPENSATION – Notwithstanding provisions contained elsewhere in these bylaws and applicable to compensation provisions relating to the corporation’s Board and its officers, all employed personnel shall be compensated in accordance with that which is approved by the Board. Under no circumstances shall the Board approve compensation that will exceed the

ability of the organization to pay as determined by the funding mechanism approved for such purposes.

13.4 TERMINATION OF EMPLOYMENT – Subject to the conditions of employment, each person employed by the corporation shall be subject to an annual evaluation by the Board. Continuation of employment will be based upon conditions set by the Board and contained in job descriptions provided at time of employment.

SECTION 14 – AMENDMENTS

These Bylaws may be amended by the affirmative vote of two-thirds (2/3) of the voting membership present at an annual meeting or at any other meeting, upon due notice and called for that purpose, in accordance with law.

CERTIFICATE

I certify that the foregoing amended Bylaws were unanimously adopted by the Board of Directors of the Corporation at a meeting held by them on the 11th day of September 2025, during the Third Quarterly LATA Conference in Ruston, Louisiana and the 27th day of October 2025, during the special meeting held by them via Zoom.



President

ATTEST:



Secretary/Treasurer