

**BYLAWS OF THE**

**WASHINGTON ASSOCIATION OF ACCOUNTING AND  
TAX PROFESSIONALS**

**Adopted July 20, 2011**  
**Revised June 20, 2013**  
**Revised June 18, 2015**

**Table of Contents**

**ARTICLE 1 – PURPOSE .....5**

SECTION 1. Name.....5

SECTION 2. Purpose .....5

SECTION 3. Legal Identity .....5

SECTION 4. Territorial Jurisdiction .....5

**ARTICLE II – MEMBERS .....6**

SECTION 1. Membership Classes .....6

    (a) Classes of Membership .....6

    (b) General Requirements .....6

    (c) Active Members.....6

    (d) Associate Members .....7

    (e) Student Associate Members.....7

    (f) Life Members.....7

    (g) Retired Members .....8

SECTION 2. Membership Rights .....8

SECTION 3. Dues .....8

    (a) Annual Dues .....8

    (b) Assessments .....8

    (c) Failure to Pay Dues .....8

    (d) Resignation from Membership.....8

SECTION 4. Code of Ethics .....8

SECTION 5. Suspension or Expulsion of Members .....8

**ARTICLE III – MEETINGS OF MEMBERSHIP .....9**

SECTION 1. Annual Meeting .....9

SECTION 2. Special Meetings .....9

SECTION 3. Quorum .....9

<b>ARTICLE IV – BOARD OF DIRECTORS .....</b>	<b>10</b>
SECTION 1. Composition .....	10
SECTION 2. Terms .....	10
SECTION 3. General Powers.....	10
SECTION 4. Delegation Authorized .....	10
SECTION 5. Removal of Officer or Board Member.....	10
SECTION 6. Appointment of Replacement .....	11
SECTION 7. Compensation .....	11
<b>ARTICLE V – MEETINGS OF THE BOARD OF DIRECTORS .....</b>	<b>11</b>
SECTION 1. Regular Meetings .....	11
SECTION 2. Special Meetings .....	11
SECTION 3. Quorum .....	11
SECTION 4. Action by Consent .....	11
<b>ARTICLE VI – RULES OF ORDER .....</b>	<b>12</b>
SECTION 1. Rules of Order.....	12
<b>ARTILCE VII – OFFICERS .....</b>	<b>12</b>
SECTION 1. General.....	12
SECTION 2. Duties of President .....	12
SECTION 3. Duties of President-Elect.....	12
SECTION 4. Duties of Secretary.....	12
SECTION 5. Duties of Treasurer.....	13
SECTION 6. Terms of Office .....	13
(a) President .....	13
(b) President-Elect .....	13
(c) Secretary .....	13
(d) Treasurer.....	13
SECTION 7. Election of Officers .....	13
(a) Eligibility .....	13
(b) Nomination .....	13
(c) Nominating Committee.....	13
(d) Ballots.....	14
(e) Election Results.....	14

<b>ARTICLE VIII – COMMITTEES .....</b>	<b>14</b>
SECTION 1. Standing Committees .....	14
<b>ARTICLE IX – CHAPTERS.....</b>	<b>14</b>
SECTION 1. Petition to Form Chapter .....	14
SECTION 2. Review by Chapter Coordination Committee.....	14
SECTION 3. Chapter Officers .....	15
SECTION 4. Chapter Elections .....	15
SECTION 5. Chapter Funds.....	15
<b>ARTICLE X – INDEMNIFICATION .....</b>	<b>15</b>
SECTION 1. Indemnification of Directors, Officers and Staff .....	15
<b>ARTICLE XI – AMENDMENTS TO BYLAWS .....</b>	<b>16</b>
SECTION 1. Quorum and Voting Requirements .....	16
SECTION 2. Recommendation Procedure.....	16
SECTION 3. Notice Requirement.....	16
SECTION 4. Review Required .....	16
SECTION 5. Effective Date of Amendments .....	16
<b>ARTICLE XII – DISSOLUTION .....</b>	<b>16</b>
SECTION 1. Dissolution.....	16
<b>CERTIFICATION OF ADOPTION.....</b>	<b>17</b>

**BYLAWS OF  
THE WASHINGTON ASSOCIATION OF ACCOUNTING & TAX PROFESSIONALS**

**ARTICLE I – PURPOSE**

**SECTION 1. Name.** The name of the organization shall be the Washington Association of Accounting and Tax Professionals, hereinafter referred to as WAATP.

**SECTION 2. Purpose.** The Washington Association of Accounting and Tax Professionals (hereinafter “WAATP” or “Association”) is organized for the purposes of promoting and protecting the rights and interest of licensed and unlicensed accountants and tax practitioners to practice, elevating and maintaining among its members a high standard of proficiency and integrity, developing positions and standards in the best interests of the accounting profession, cultivating a spirit of professional cooperating among its membership, promoting local associations of accountants, and fostering goodwill and understanding between the general public and accountants throughout the State of Washington.

**SECTION 3. Legal Identity.** The WAATP has been incorporated under the laws of the State of Washington as a nonprofit organization. The Association is organized exclusively as a professional organization not organized for profit, within the meaning of Section 501(c)(6) of the Internal Revenue Code of 1986, as amended. No part of the net earnings of the WAATP shall inure to the benefit of, or be distributable to, its members, trustees, officers or other private persons, except that the WAATP shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth herein.

**SECTION 4. Territorial Jurisdiction.** For the purpose stated above the WAATP shall serve its members who live or work in, or have a connection to the State of Washington.

## ARTICLE II – MEMBERS

### SECTION 1. Membership Classes

- (a) Classes of Membership. Membership in the Washington Association of Accounting and Tax Professionals shall consist of five classes: Active Members, Associate Members, Student Associate Members, Life Members and Retired Members.
- (b) General Requirements. All applicants for membership must pledge to conform to the WAATP Code of Ethics. All applicants shall be classified at the highest membership level for which they qualify.
- (c) Active Members. Active members shall consist of persons in public practice who meet the requirements of any of the following:
- (1) Was an Active Member of the Washington Association of Accounting and Tax Professionals prior to October 27, 1984, and has continuously maintained Active Membership; or
  - (2) Individuals who have a minimum of three (3) years of public accounting or taxation experience as their primary source of earned income; provided that in order to maintain eligibility as an active member, the member must obtain credentials from the Accreditation Council for Accountancy and Taxation within five years of admission as an active member; or
  - (3) Possess a valid license as a Certified Public Accountant or such other title as may be granted under Washington State Law authorizing the practice of accountancy and/or taxation for the public; or
  - (4) Be accredited in Accounting and/or Taxation by the Accreditation Council for Accountancy and Taxation; or
  - (5) Be enrolled to practice before the Internal Revenue Service.
  - (6) Posses either an associate degree or baccalaureate degree with a minimum of twenty-four (24) semester hours in accounting.

If an Active Member no longer meets the requirements for active membership, then the member will become an Associate member until such that that the requirements for Active Membership are met. Those granted Active Membership by meeting the requirements of Section 1(c)(1), Section 1(c)(2) or Section 1(c)(7) must sign an agreement to maintain the continuing professional education requirements of the Accreditation Council for Accountancy for accreditation in accounting or accreditation in taxation.

(d) Associate Members. Associate Members may be either a Regular Associate Member or an Educator Associate member.

(1) Regular Associate Members shall consist of persons who meet the requirements of any of the following:

(A) Individual or employees of accounting firms and/or tax practitioner firms; or

(B) Accountants or bookkeepers in governmental services; or

(C) Accountants or bookkeepers employed by private organizations; or

(D) Officers and employee accountants of banks and other financial institutions; or

(E) Those who offer accounting, tax or financial and estate planning services to the public, but who do not otherwise qualify for membership as an Active Member.

(2) Educator Associate Members shall consist of those persons not engaged in a public accounting practice and whose primary source of earned income is from teaching courses in accounting, business administration, or related subjects at an accredited college, university or business school.

(e) Student Associate Members. A person shall be eligible for Student Associate membership if he or she is pursuing a course in accounting, business administration, or related subjects in an accredited college, university or business school.

(f) Life Members. Life Membership shall be an honor to be conferred for meritorious service in the accounting profession in the State of Washington and in the Washington Association of Accounting and Tax Professionals. The Board of Directors may by affirmative vote confer Life Membership upon a member of the WAATP who meets the following criteria for Life Membership:

(1) The member must have served a minimum of seven years with active participation at the chapter and state level;

(2) The member must have served as a chapter officer, not including a Board Director position;

(3) The member must have served as a Board Director at the state level, not including a Committee Chair.

Life members shall have all privileges of Active members but shall not be required to pay dues.

(g) Retired Members. Retired Member status shall be granted to:

- (1) Those Members of the Association who have retired from the practice of accountancy, and
- (2) Who have attained the age of 55 or become disabled, and
- (3) Who have been members of the Association for four (4) continuous years immediately prior to retirement.

**SECTION 2. Membership Rights.** Only Active members and Life members shall be eligible to vote and hold office in the Association. Regular Associate, Educator Associate, Student Associate, and Retired members shall have all the privileges of Active members except those of voting and holding office.

### **SECTION 3. Dues**

- (a) Annual Dues. The annual dues of the Members shall be set by the Board of Directors and shall be payable on or before their anniversary date each year.
- (b) Assessments. The Board of Directors may levy such additional assessments as are necessary to carry out the activities of the Association.
- (c) Failure to Pay Dues. If any member shall fail to pay dues by their anniversary date their membership shall automatically expire.
- (d) Resignation from Membership. A Member may at any time file his resignation in writing with the Secretary of the Association, and it shall become effective as of the date filed. Resignation from membership shall not affect a Member's obligation to pay all dues, fees and assessments which had accrued prior to the filing of the resignation.

**SECTION 4. Code of Ethics.** The Code of Ethics as adopted by the National Society of Accountants shall be the Membership Code of Ethics of this Association. All members shall adhere to that Code of Ethics.

**SECTION 5. Suspension or Expulsion of Members.** A Member may be suspended or expelled from membership if:

- (a) He or she refuses or neglects to comply with any decision of the Association or of the Board of Directors; or



- (b) He or she violates any of the Bylaws of the WAATP or the Membership Code of Ethics; or
- (c) He or she has been declared by a court of competent jurisdiction to have committed any fraud, or to be mentally incompetent; or
- (d) He or she is found by the Board of Directors to be guilty of any act that reflects discredit upon the accounting profession or the WAATP; or
- (e) He or she is convicted of a crime involving moral turpitude; or
- (f) He or she is delinquent in the payment of any dues or any other amounts owed to the WAATP for a period in excess of sixty days.

The procedures for a member to contest suspension or expulsion shall be set forth in the WAATP Administrative Procedures.

### **ARTICLE III – MEETINGS OF THE MEMBERSHIP**

**SECTION 1. Annual Meeting.** A meeting of Members shall be held once each calendar year. The exact date, place and time shall be determined by the Board of Directors. The Secretary shall provide or cause to be provided, to each Member written or printed notice stating the place, date and hour of the Membership meeting. Such notices shall be delivered to each such member not less than fifty (50) days before the date of the meeting, either personally, by email, or by postal mail. In the event an official bulletin or periodical is issued by the Association, and a copy is mailed or emailed to each Member in accordance with the above time schedules, then notice of the annual meeting and any special meeting shall also be published in such bulletin or periodical. The programming and conduct of the meeting shall be in accordance with the guidelines as adopted by the Board of Directors.

**SECTION 2. Special Meetings.** Special meetings of the Membership may be called by the President or by the Board of Directors. Special meetings of the Membership may also be called by members representing at least five percent (5%) of membership by such members presenting a written request for a special membership meeting to the Secretary with an agenda of proposed topics of discussion. Written or printed notice of such special meetings containing the date, time and location of the special meetings, as well as the purpose or purposes for which the special meetings is called, shall be given to the membership either personally, by email, or by postal mail not less than ten (10) days before the date of the meeting.

**SECTION 3. Quorum.** A quorum at any regular or special meeting of the members of the Association shall be five percent (5%) of the membership eligible to vote. A

majority of the votes entitled to be cast by the members present at a regular or special meeting at which a quorum is present, shall be necessary for the approval of any matter voted upon by the Members, unless a greater proportion is required by the Articles of Incorporation, these Bylaws, or by the provisions of Washington law. Balloting by postal mail or by electronic means shall be authorized for the election of Officers, as provided in Article VII, Section 7(d).

## **ARTICLE IV – BOARD OF DIRECTORS**

**SECTION 1. Composition.** The Board of Directors shall be the governing body of the Association and shall be composed of the President, President-Elect, Secretary, Treasurer, Immediate Past President, six members elected at large by the Membership at its annual meeting, and the State Director of the National Society of Accountants, provided such Director is an Active Member in good standing of the Association. Three of the Directors-at-Large shall be elected in even numbered years and three of the Directors-at-Large shall be elected in odd numbered years. Vacancies on the Board may be filled by appointment by the Board until the next annual meeting of the members at which a successor is elected.

**SECTION 2. Terms.** The six (6) Directors-at-Large shall be elected for a two year term by the voting members of the Association. A Director-at-Large may serve no more than three consecutive terms as a Director.

**SECTION 3. General Powers.** The Board of Directors shall be charged with the responsibility of carrying out the policies adopted by the Members. The Board shall have full power to do all things necessary and proper to carry out the provisions of the Association's Articles of Incorporation and Bylaws in order to protect the rights and interests of the Association and to promote the common welfare of its members. The Board shall have control of all assets and property of the Association and shall have the power to invest, appropriate, and expend the monies thereof.

**SECTION 4. Delegation Authorized.** The Board of Directors shall be authorized to retain staff or a management company to assist it in administering the affairs of the Association, and may delegate to the staff or management company various duties of the Board or other officers of the Association. All such delegation shall be in writing and preauthorized by the Board.

**SECTION 5. Removal of Officer or Board Member.** The Board of Directors shall have the authority to remove any Officer or Director of the Association upon a two-thirds (2/3) vote for misfeasance, malfeasance, or disloyalty to the Association.

**SECTION 6. Appointment of Replacement.** In the event a member of the Board of Directors is removed from office, the Board of Directors may appoint a replacement who shall serve in such capacity for the unexpired term of the person who has been removed from office.

**SECTION 7. Compensation.** By resolution of the Board of Directors, the Directors may be reimbursed for their expenses, if any, for attendance at each meeting of the Board of Directors. No Officer or Director shall be paid any compensation for their service as an Officer or Director. The policy concerning which expenditures shall be advanced or reimbursed must be approved by the Board of Directors.

## **ARTICLE V – MEETINGS OF THE BOARD OF DIRECTORS**

**SECTION 1. Regular Meetings.** The Board of Directors shall meet at least four (4) times each year in such manner, at such places, and at such times as the Board of Directors may determine.

**SECTION 2. Special Meetings.** Special meetings of the Board of Directors may be called by the President, or by any three officers, or by any three Directors, by filing a written petition with the President at least thirty (30) days prior to the stated date and time for the special meeting. The notice of any special meeting must contain the date, time, location and agenda for said meeting.

**SECTION 3. Quorum.** Members of the Board of Directors are obligated to attend all Board of Directors meetings, either in person or by telephone or electronic conferencing, unless excused for good cause by the President. Fifty percent of the members of the Board of Directors shall constitute a quorum at any regular or special meeting, unless the act of a greater number is required by the provision of the Articles of Incorporation, or Washington law. An affirmative vote of a majority of the members present and voting at an official meeting shall be binding on all other members.

**SECTION 4. Action by Consent.** Meetings of the Board of Directors or any committee designated by the Board of Directors may be effectuated by means of a conference telephone or similar communications equipment whereby all persons participating in the meeting can hear each other at the same time, and participation by such means shall constitute presence in person at such meetings. Furthermore, any action required under the provisions of any law or by the Articles of Incorporation or Bylaws to be taken at a meeting of the Board of Directors may be taken without a meeting if a consent in writing, setting forth the action so taken shall be signed by all of the Directors. Such consent shall have the same force and effect as a unanimous vote at a meeting at which all Directors were present.

## ARTICLE VI- RULES OF ORDER

**SECTION 1. Rules of Order.** The rules contained in the most recent edition of Robert's Rules of Order, Newly Revised, shall govern all meetings of Members and Directors where those rules are not inconsistent with the Articles of Incorporation, these Bylaws, or by the special rules of order of this Association.

## ARTICLE VII – OFFICERS

**SECTION 1. General.** The Officers of the Association shall be a President, a President-Elect, a Secretary, a Treasurer, and such other officers as the Members shall elect.

**SECTION 2. Duties of President.** The President shall be the Chief Executive Officer of the Association and shall be vested with general authority and control of its affairs, and of the officers, agents and employees of the Association, subject to review by the Board. He or she shall preside at all meetings of the Board of Directors, at the annual meetings of the Members, and at such meetings of the Membership as may be directed by the Board. He or she shall be ex-officio Member of all Committees. The President may appoint any Committee or Task Force he or she may deem advisable to promote the welfare of the Association. The President may suspend and temporarily remove any Committee member for neglect of duty, gross inefficiency, or violation of the Articles of Incorporation or Bylaws. The President shall chair the annual membership meeting, and shall report on the progress of the Association. The President shall do any and all things that, with approval of the Board of Directors, is deemed necessary to carry out the provisions of the Articles of Incorporation, to protect the rights and interests of the Association, and to promote the common welfare of the Members.

**SECTION 3. Duties of President-Elect.** The President-Elect shall have all powers and shall perform such duties as are or shall be prescribed by the Bylaws, the Board of Directors, or the President. In case of the disability of the President or the President's absence from any meeting, the President-Elect shall perform the duties of the President during the continued disability or absence of the President. If the office of the President shall become vacant, the President-Elect shall thereupon become Acting President of the Association, for the remainder of the President's unexpired term.

**SECTION 4. Duties of Secretary.** The Secretary shall keep the minutes of the meetings of the Board of Directors and the Membership. The Secretary shall see that all notices are duly given in accordance with these Bylaws or as required by law. The Secretary shall be the custodian of the corporate records and of the seal of the Association and shall affix the seal of the Association to all documents as may be required. The Secretary shall maintain official membership records, including the current mailing address of each member. The Secretary shall, in general, perform all duties incident to the Office of Secretary and such other duties as from time to time may be assigned to him or her by the President or by the Board of Directors.

**SECTION 5. Duties of Treasurer.** The Treasurer shall collect all dues and charges; shall hold, safeguard and invest all funds at the direction of the Board; and shall ensure that all expenses and obligations of the WAATP are paid. The Treasurer shall also prepare an annual budget for presentation to the Board of Directors, shall monitor WAATP expenditures, and shall make an annual report to the membership. The Treasurer shall, with the approval of the Board, arrange to have the financial records of WAATP examined each year and shall report the results of the exam to the Board. The Treasurer shall ensure that the Association's taxes are filed annually. The Treasurer may delegate any or all of these duties with the consent of the Board, but shall retain oversight responsibility.

**SECTION 6. Terms of Office.**

- (a) **President.** The President shall serve as President for the term of two (2) years, or until his or her successor is duly elected and qualified for office.
- (b) **President-Elect.** The President-Elect shall be elected by the voting members of the Association and shall serve as the President-Elect for the period of two (2) years or until his or her successor is duly elected and qualified for office. Upon expiration of the term as President-Elect, he or she shall automatically become the President of the Association for a term of two (2) years.
- (c) **Secretary.** The Secretary shall be elected by the voting members of the Association for a term of two (2) years or until his or her successor is duly elected and qualified for office. The Secretary shall be elected in even numbered years.
- (d) **Treasurer.** The Treasurer shall be elected by the voting members of the Association for a term of two (2) years or until his or her successor is duly elected and qualified for office. The Treasurer shall be elected in odd numbered years.

**SECTION 7. Election of Officers.**

- (a) **Eligibility.** Only voting members shall be eligible for nomination and election to office.
- (b) **Nomination.** WAATP officers shall be elected from a slate of nominees proposed by a Nominating Committee, plus those nominated by petition. A petition nomination will require the signatures of at least 5% of the voting membership of WAATP. The petition must be received by the Nominating Committee at least 45 days prior to the election in order to qualify for the ballot.
- (c) **Nominating Committee.** The Nominating Committee shall consist of the immediate Past President, who shall serve as the Chair, plus two to four other voting members appointed by the Board and announced to the WAATP membership. Members of the Nominating Committee shall be members in good standing from any voting category of membership. They may not be appointed by the President. The Nominating Committee will endeavor to identify at least one candidate for each office. The names of all candidates will be submitted to the Board for certification to

the ballot no later than 30 days prior to the election. The Board shall set the election date no later than June 30. The membership shall be informed of the names of the candidates in a reasonable time and manner prior to the election.

(d) Ballots. A vote by postal mail or electronic ballot will be conducted in a time and manner prescribed by the Board. Ballots will be tabulated by two Tellers appointed by the President.

(e) Election Results. Election to office will be decided based upon the majority of ballots cast and received by the specified deadline. The candidate receiving the majority of votes for each office will be declared the winner. The Tellers will report the election results to the Board prior to the WAATP Annual Meeting. Announcement of election results will be made no later than at the Annual Business Meeting.

## ARTICLE VIII – COMMITTEES

**SECTION 1. Standing Committees.** There shall be the following standing Committees: Education, Membership, Legislative, Editorial, Chapter Coordination, and Nominating. The functions of such standing committees shall be established from time to time by the Board. The Board, upon recommendation by the President, may establish or eliminate such other committees and organizational entities as may be necessary to implement the objectives and transact the business of WAATP. The President shall designate the Chair of each Committee, except for the Nominating Committee.

## ARTICLE IX – CHAPTERS

**SECTION 1. Petition to Form Chapter.** A group of not less than five WAATP Members in good standing may be recognized as a Chapter of WAATP by written petition, giving the name of the Chapter and the geographical area considered as Chapter territory. The petition shall contain the proposed regular Chapter meeting place, the day of the monthly Chapter meetings, and shall be signed by all Member petitioners.

**SECTION 2. Review by Chapter Coordination Committee.** A petition to form a Chapter must be first submitted to the Chapter Coordination Committee for approval. After review, that

Committee will submit the petition to the Board for consideration at its next scheduled Board meeting.

**SECTION 3. Chapter Officers.** Each Chapter shall determine the number of Chapter officers, which must be not less than three officers. Officers shall be Members in good standing and shall be elected to serve terms as specified in each Chapter's Bylaws.

**SECTION 4. Chapter Elections.** Elections of Chapter Officers shall be held at the May Chapter meeting. Installation of Officers shall be at the June Chapter meetings, prior to the annual meeting and convention, or at the convention, as directed by the Board of Directors of the Association.

**SECTION 5. Chapter Funds.** Chapter funds will be managed by the State Association, and the State Association shall render an annual financial report from July 1 to June 30, outlining income and expenses for the year, and cash balances in the bank. All funds are the property of WAATP. Each chapter may, at their option, maintain chapter funds in separate chapter accounts under the oversight of the State Treasurer.

## **ARTICLE X – INDEMNIFICATION**

**SECTION 1. Indemnification of Directors, Officers and Staff.** The Board may exercise, to the full extent of its powers under Washington State law, its ability to indemnify Board members, officers, employees and agents for expenses incurred by reason of the fact that they are or were Board members, officers, employees, or agents of the WAATP. Such expenses shall include attorney's fees, judgments, fines, amounts paid in settlement and amounts otherwise reasonably incurred. The Board may make advances against such expenses upon terms decided by it. The Board may exercise the full extent of the powers which the WAATP has under Washington State law to purchase and maintain insurance against the risks described above on behalf of its Board members, officers, employees, and agents.

## ARTICLE XI – AMENDMENTS TO BYLAWS

**SECTION 1. Quorum and Voting Requirements.** These Bylaws may only be amended by an affirmative vote of two-thirds (2/3) of the eligible Members present and voting at any annual or special meeting of the Membership at which a quorum is present.

**SECTION 2. Recommendation Procedure.** Proposed amendments to the Bylaws shall be submitted to the Board of Directors, who may refer the matter to a Constitution and Bylaws Committee or Task Force for study and a recommendation. The Board shall provide a recommendation to the membership with supporting reasons for the recommendation.

**SECTION 3. Notice Requirement.** A notice of proposed amendments to the Bylaws shall be sent to all Members at least thirty (30) days in advance of any annual or special meeting called for the purpose of presenting the proposed Bylaws amendment for approval by the members. The publication of the proposed Bylaws amendments shall include the names of the sponsoring Members.

**SECTION 4. Review Required.** The Constitution and Bylaws Committee or Task Force, or in its absence the Board of Directors, shall review all proposed amendments to these Bylaws and shall report its recommendation to the Members assembled at the annual meeting or at a special meeting called for the purpose of considering the amendment. Any proposed amendment to the Bylaws that has not been submitted and reviewed in the manner required above may be considered at the annual or special meeting called for that purpose only upon receiving a three-fourths (3/4) vote of eligible Members present and voting to consider the proposed amendment. If that motion is approved, then the proposal may be considered by the members, and must be approved by an affirmative vote of two-thirds (2/3) of the eligible members present and voting at a meeting.

**SECTION 5. Effective Date of Amendments.** Unless otherwise stated, all amendments to the Bylaws shall be effective immediately upon adoption.

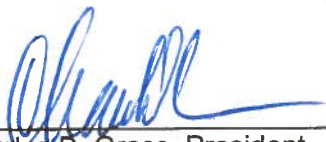
## ARTICLE XII – DISSOLUTION

**SECTION 1. Dissolution.** In the event of dissolution, all assets of the WAATP shall be distributed to an association with a purpose similar to WAATP, solely for educational purposes.



## CERTIFICATION

This June 18, 2015 revision of the Bylaws reflects only the following changes from the prior revision dated June 20, 2013; (1) changing of the name of the association (from the Washington Association of Accountants (WAA)) as voted upon by the membership at the annual membership meeting held on June 18, 2015, at Everett WA, following proper notice of the meeting and proposed bylaw (name) change, at which meeting a quorum was present, by the affirmative vote of at least two-thirds of the eligible members present at that meeting and voting, (2) correction of subsection skip in Article VII Section 7 regarding Election of Officers, (3) page skip and omission of page numbering, and (4) miscellaneous formatting and text shift from page to page to accommodate the new, longer name.



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Charles D. Grass, President



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Diane Martin, Secretary