

AMENDED
ARTICLES OF INCORPORATION
OF
LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS

STATE OF LOUISIANA

PURSUANT to a Resolution authorizing the amendment and restatement of the Articles of Incorporation of the Louisiana Association of Tax Administrators (sometimes referred to herein as “LATA” or “the Corporation”), adopted at a meeting of the Board of Directors held in Alexandria, Louisiana on the 14th day of January 2009, pursuant to notice, and the affirmative vote of at least two-thirds (2/3) of the voting members of the Corporation present at the annual meeting of the membership duly called for that purpose on the 11th day of December 2008, the Articles of Incorporation of the Corporation, including the original Articles filed with the Louisiana Secretary of State on March 6, 1967, the first Restatement of the Articles filed January 7, 1987, and the second restated Articles filed on December 17, 1997, are amended to read as follows:

ARTICLE I - NAME

The name and title of this corporation is Louisiana Association of Tax Administrators and under and by said name, unless sooner dissolved in accordance with law, shall enjoy perpetual existence from and after the date of this act.

ARTICLE II - RIGHTS AND POWERS

The Corporation shall have all the rights and powers of non-profit corporations as provided for such organizations by the Louisiana Non-Profit Corporation Law, La.R.S. 12:201, et seq.

The Corporation shall have the power to purchase, mortgage, lease, rent and occupy property, real and personal, of all types and descriptions whatsoever in carrying out the business and objects hereinafter set forth to the maximum extent permitted by non-profit corporations under the laws of the State of Louisiana. No portion of the net earnings or other assets of this corporation shall inure to the benefit of any member, nor shall this corporation participate in political campaigns on behalf of or in opposition to any candidate for public office.

ARTICLE III - OBJECTS AND PURPOSES

The Corporation shall be authorized to engage in any business non-profit corporations are authorized to engage in by the Louisiana Non-Profit Corporation Law, including the following:

- A. Assisting state and local tax administrators in the exchange of information relative to the collection of taxes and enforcement of local tax laws.
- B. Disseminating information to its membership in order to promote the more efficient operation of local tax offices.
- C. Encouraging cooperation and the reciprocal exchange of information between tax administrators at both the state and local levels.
- D. Promoting uniformity to the largest extent possible through uniform interpretation of statutes and local ordinances in regard to local sales and use taxes.
- E. To do each and everything necessary, suitable, useful, or advisable for the accomplishment of such purposes or for the benefit of said corporation in connection with the foregoing. The corporation shall have and exercise all powers conferred by the laws of the State of Louisiana upon corporations under the Act hereinabove referred to, as amended.

ARTICLE IV - ORGANIZATION

The Corporation is organized as a non-profit corporation and on a non-stock basis. Membership shall be evidenced by a certificate of membership for the calendar year for which dues are paid. The amount of the membership dues shall be fixed by the Board of Directors.

ARTICLE V - CLASSES OF MEMBERSHIP

The Corporation shall have those classes of membership and voting rights as may be established by the Bylaws of the Corporation.

ARTICLE VI - BOARD OF DIRECTORS

The corporate powers of this Corporation shall be vested in, and the business of this Corporation shall be managed by, a Board of Directors consisting of eight (8) directors, elected annually from the voting membership of this corporation, the three officers hereinafter designated and the Trustees who shall consist of all active past presidents.

Membership on the Board of Directors of the Louisiana Association of Tax administrators may be extended to any affiliate organization of any police jury, school board, municipality, or other political subdivision within the limits of and authorized to levy and is collecting a tax in the State of Louisiana; provided, however, that such affiliate organization extends to this corporation a voting membership on its Board of Directors. Such members shall be elected in accordance with the bylaws of the corporation.

Vacancies that occur during a term shall be filled by appointment of the Board of Directors to serve until the next annual meeting.

At the first meeting each year of the Board of Directors, the Board shall appoint a secretary/treasurer, who shall serve at the pleasure of the Board.

The Board of Directors shall have the power to make, alter and annul each by-law, rule and regulation for the governing of the affairs of this corporation as it may deem proper.

ARTICLE VII - OFFICERS

The elected 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. The president-elect shall ascend to the office of president in the year following election as president-elect. All other elected officers shall serve until their successors are qualified and elected.

The officers shall exercise those duties as provided in the Bylaws.

ARTICLE VIII - NOMINATING COMMITTEE

The Corporation is authorized to have a Nominating Committee to be composed of the three immediate past presidents of the Corporation, who are still actively employed in their respective parish as collectors of sales and use tax in their respective parishes, and the president-elect and vice-president. The presiding president shall not vote. Should any of the immediate past presidents be unable or unwilling to serve, the president shall appoint another past president to serve.

ARTICLE IX - AMENDMENTS

These Articles 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.

ARTICLE X - REGISTERED AGENT

The registered agent and domicile address of the Corporation is declared to be:

Thomas H. O'Neal, Agent
c/o Concordia Parish School Board
508 John Dale
P. O. Box 398
Vidalia, Louisiana 71373-0398

ARTICLE XI - INCORPORATORS

The full name and address of each incorporator are stated in the original Articles filed with the Louisiana Secretary of State on March 6, 1967.

ARTICLE XII - LIABILITY

No member of the Corporation shall ever be liable or responsible for any contracts, debts, or defaults, of the Corporation for any amounts other than unpaid dues and assessments, if any, owing to the Corporation.

ARTICLE XIII - TAX IDENTIFICATION NUMBER

The Corporation's federal tax identification number is **72-1403160**.

ARTICLE XIV- VOLUNTARY DISSOLUTION

Voluntary dissolution will require a 2/3 vote of the voting membership in good standing. In the event of voluntary dissolution, the entire assets of the organization must be donated to any one or more eleemosynary, religious or like institutions or foundations named in the by laws.