

CONSTITUTION
of the
AMERICAN TAX TOKEN SOCIETY
(Unincorporated)

ARTICLE I - NAME

This organization is known as the American Tax Token Society, or ATTS.

ARTICLE II - PURPOSE

ATTS is a non-profit society, established to ensure the continued collection, archiving, and dissemination about, and the tokens and materials used during, a brief period in the history of the United States of American in which tokens were used to collect the general sales tax in several states. Associated there- with is the collection, archiving, and dissemination of information and material related to the promotion, collection, and existence of sales taxes in the United States and other nations prior to, during, and since the historical period of primary interest.

To this end the Society:

a. Gathers and disseminates information on tokens, checks, scrip, punch cards, coupons, receipts, and related pieces, numismatic, philatelic, or other- wise, that concern the history and collection of general sales taxes, and include state, local governmental, quasi-governmental, and private issues. Political to-kens related to, supporting, or opposing general sales taxes are included;

b. Encourages the collection of such information and the tax items associated therewith, and the exchange of information and items among collectors;

c. Encourages and facilitates research and publication of data on sales taxes and sales tax items;

d. Encourages the preparation and donation of appropriate collections of sales tax information and items to public and private organizations in which the materials are available for reference, research, and display, such as the American Numismatic Association, the Smithsonian Institution, the State Museums of states in which sales taxes were used, the Numismatic Education Society, and other such organizations.

ARTICLE III - MEMBERSHIP

Section 1:

Members are individuals interested in collecting and disseminating sales tax information and items. They are admitted after paying the requisite dues for the year. Membership classifications are:

a. A Founding Member is any member joining the Society before January 23, 1971. The membership number is prefixed with the letter "F".

b. A Regular Member is any member in good standing. Numbering continues after the last number of the founding series and numbers are prefixed with the letter "R."

c. A Life Member is any Founding or Regular Member having paid an amount twenty times the current Society annual dues. Life Members are exempt from payment of any further dues. The membership number is in the same series as that of Regular Members, prefixed with the letter "L." Regular Members who become Life Members retain the same number and change the prefix.

d. An Honorary Member is any member nominated for this recognition by a Society member, and approved for this recognition by the Board. Honorary Members have all privileges accorded to Regular Members. Numbering is in a separate series and the numbers are prefixed with the letter "H."

e. No provision is made for Associate, Juvenile, or other possible membership classifications. All such are considered Regular dues-paying members.

Section 2:

Upon receipt of a complaint against a member, the Board will give to the member an opportunity to answer the charges, and to rectify the situation leading to the complaint, if the charges are found valid by the Board. The Board will expel the member if, upon further review, the majority of the Board determine by vote that this action is in the best interest of the Society. If a Board member is involved in the case, he or she will not vote; the President will break any tie votes; if the President is involved, he or she will not vote and a Board member designated by all Board members other than the President will break any tie votes.

ARTICLE IV - DUES AND FEES

Section 1:

The membership, fiscal, and calendar years run concurrently. The Board sets the annual dues for each approaching membership year no later than September 1.

If no action is taken, the dues are automatically set at the same rate as during the current year. Dues are payable each January 1 and delinquent each March 1. Individuals are dropped from membership if dues have not been paid by April 1. Members joining at any time during the year pay the entire annual dues and are entitled to receipt of all publications distributed at no cost to members during the current year. At their option, members joining during the last two months of the year may receive only the last issue for the year and instead be considered as new members for the following year.

Section 2:

Members who have been dropped in past years or the current year for nonpayment of annual dues are reinstated for the current year upon payment of annual dues for the year. There is no provision for retroactive reinstatement for previous years. The previous membership number is assigned.

ARTICLE V - OFFICERS AND THEIR DUTIES

Section 1:

The officers of the Society are the President, the Secretary-Treasurer, the Editor and two At-Large officers.

Section 2:

The officers and their duties are as follows:

a. The President receives motions from Board members and petitions or objections from the general membership, and processes them as described in Article VI. With Board concurrence, he or she appoints a replacement for any officer unable to perform stated duties due to incapacity, death, or resignation.

b. The Secretary-Treasurer receives membership applications; makes note of dues paid; records memberships and numbers; issues membership cards and/or certificates if such cards or certificates are being issued; notifies members of their dues delinquencies; and submits membership status reports for publication in the official publication. He or she receives all funds intended for the Society and makes a record of their source, date, amount, and from whom received. He or she prepares a report for each issue of the official publication detailing financial activity since the last report. He or she reimburses the Editor for the costs incurred in the production and distribution of each issue of the official publication and other activities incident to the duties of the Editor.

c. The Editor prepares each issue of the official publication; solicits preparation of articles by members; selects materials from other sources and obtains permission for reprinting as appropriate; determines the format and length of the publication; and distributes the publication to members, to addressees such as the American Numismatic Association, the Token and Medal Society, and the State Revenue Society, and to numismatic publications for publicity purposes. He or she selects reference, historical, technical, and other

materials that are appropriate for publication as ATTS documents, obtains permission for reprinting as appropriate, publishes the compilations, and provides for their sale. He or she copyrights material in accordance with Article VIII. He or she maintains files of source materials as an ATTS Library, and provides bibliographies or library lists of material available for loan to members.

d. Two At-Large Board Members serve as advocates of the membership, provide counsel to the Board, and vote on matters concerning the ATTS.

ARTICLE VI - GOVERNMENT

Section 1:

The Board, consisting of five officers, is the executive body of the Society. The five officers consist of the President, Secretary-Treasurer, Editor, and two At Large Board members. The Board manages ATTS affairs, directs its policies, and makes rules as necessary for its operation. Personally attended meetings of the Board are not required for valid action, which may be taken by written ballot or telephone contact as determined by the President.

Section 2:

No officer, member, or individual may obligate the Society, incur any debt on its behalf, or officially endorse, approve, or criticize in the name of the Society unless he has received prior authorization by the Board.

Section 3:

Action required by the Board, a Committee, or the membership is decided by a majority vote of those voting. In the case of ties, the President decides the vote.

Section 4:

Any board member may initiate Board action by sending a motion to the other officers with a request for votes and for final action by the President. A petition of 5% or more members of the ATTS in good standing requires the President to poll the Board on any matter and a petition of 10% or more members of the ATTS in good standing requires the Board to poll the general membership on a matter.

Section 5:

In votes by Board members on a Board action, the President decides when ample time has been provided for response. When this judgment has been made, the President may make the decision on the action on the basis of responses received; if no responses have been received, the President may make the decision on the action on the basis of his or her vote alone.

Section 6:

All votes cast in a vote requiring general membership action must be delivered to the President or other officer designated by the President by the twenty-first day after the date of the postmark of the original covering envelope. Any votes received after that date are void.

Section 7:

All approved Board actions, and results of all votes by the general membership, are published in the official publication.

Section 8:

A committee on any subject pertinent to the Society's aims may be formed by the general membership. The President will name the chairperson, with Board concurrence as to the individual named.

ARTICLE VII - APPOINTMENTS, ELECTIONS

Section 1:

The officers of the ATTS are elected for three calendar years, taking office in January, following an election year. When an election is called, the Board will define the procedures to be used.

Section 2:

In the event of the loss or pending loss of the President, the Board appoints an acting President to serve out the remaining term. In the event of the loss of other officers, the President appoints replacements, subject to the concurrence by the Board. A replacement officer shall serve out the remaining term of the officer replaced.

Section 3:

The President, with the concurrence of the Board, may appoint members of ATTS to various assignments of limited or unlimited length. The appointments do not include membership on the Board.

Section 4:

If member are dissatisfied with the Board or an officer, a recall petition is initiated using the appropriate procedure stated in Article VI Section 4.

ARTICLE VIII - OFFICIAL PUBLICATIONS

Section 1:

The official publication of the Society is the *ATTS Newsletter*.

Section 2:

The Board decides what general kinds of information the publication carries, and rates for paid advertising, if any. The Treasurer and Editor authorize any expenditures incurred in is publication.

Section 3:

All Members of the Society, other than Associate Members, receive one copy of the publication free of charge. Copies not delivered intact by the Postal Service are replace at no cost to the member.

Section 4:

The general membership list may be published only in the official publication or other society document. No member's address may be released by the society for any purpose, other than above, without the member's written permission.

Section 5:

The Editor may find it appropriate to publish and make available for sale other documents., under the aegis of the Society. Such documents may be technical compilations, catalogs and supplements, historical documents, and other materials. The Editor is responsible for obtaining necessary releases for reprinting articles from other publications and sources. If no monetary cost to the Society is involved, these documents may be copyrighted in the name of the Editor, with the price for purchase set only to defray the cost and proceeds to be realized by the Editor. If there is to be monetary cost to the Society, Board concurrence in the publication must be obtained, the publication is copyrighted in the name of the Society, the price for purchase is set only to defray the monetary cost, and all funds received from purchases are deposited in the Society Treasury.

ARTICLE IX - FUNDS OF THE SOCIETY

Section 1:

The funds of the Society consist of monies deposited in the Treasury from the collection of dues, lifetime memberships, sales of publications, donations, interest accrued on funds in the account, and any other sources.

Section 2:

These funds are managed by the Secretary-Treasurer in accordance with other articles in this Constitution and as the Board may direct. The Secretary-Treasurer is authorized to establish checking and saving accounts in the name of the Society. The President shall be identified as also having access to the accounts, so that incapacity or unavailability of the Secretary-Treasurer will not preclude continuing financial management of the Society's funds. This joint access shall be provided in whatever form is required by the financial institution in which the accounts are maintained.

Section 3:

These funds are used for the development, preparation, printing, and distribution of the official publication; acquisition and maintenance of reference materials associated with the official publication and library; preparation and distribution of historical and technical information and items to suitable repositories for public reference and display; development of compilations of historical, technical, and other information for dissemination to members and other interested individuals and organizations through either free distribution or sale at cost; special photographic work required for historical or technical purposes as related to the official publication, sales tax information, and sales tax items; provision of special ATTS token or other ATTS memorabilia to members; preparation of catalogs and catalog supplements; publicity for ATTS; and other applications which are authorized by the Board.

Section 4:

These funds are not used for any application that will purposely result in a net profit for ATTS. Any self-generated income resulting from sales of publications or other activities covers only the costs of the product and distribution of the material being sold.

Section 5:

Funds are not accrued beyond those prudently estimated to be required for future needs, including anticipated future operating costs for no more than three years, plus any projected special projects for which funding support will be necessary. Dues and other sources of income are adjusted upward or downward by the Board so as to maintain a suitable working balance and reserve against future needs, as estimated by the Board.

ARTICLE X - AMENDMENT OF THE CONSTITUTION

Section 1:

Upon written petition of 5% of the membership, the Board must act on the proposed amendment within 90 days. The Board may choose to request more information from the petitioners, propose to the petitioners rewording for clarity or other purposes, or otherwise act to clarify the necessity for and nature of the proposed amendment; however, the Board shall present the amendment, as approved by the petitioners, to the membership for approval or disapproval within 90 days of receiving the original petition.

Section 2:

Any member of the Board may propose an amendment to the Constitution. The Board proceeds with the proposal in the same manner as set forth in Section 1 above.

Section 3:

Amendments are approved on the basis of a majority of those voting. The President cast a second vote if required to break a tie. Approved amendments become effective upon notification of the general membership through the official publication or by separate mailing if deemed necessary by the President.

ARTICLE XI - DISSOLUTION

In the event this Society is dissolved, its assets will be donated and distributed to an organization organized exclusively for charitable or educational purposes within the meaning of Section 501 (c) (3) of the United States Internal Revenue Code. The selection of said organization shall be made by the members of the Board holding office at the time of dissolution. The Board shall require suitable proof of compliance with the provisions of said Section 501 (c) (3) by the recipients of the assets of this Society.

ARTICLE XII - EFFECTIVE DATE

This proposed Constitution will be mailed to all members in good standing at the time of mailing. A thirty day period from date of postmark will be provided for comment. If modified, the Constitution as revised will be mailed to all members in good standing, with a thirty day period for approval or disapproval. Approval will be on the basis of a majority of those voting, with the President empowered to break a tie vote. To allow time for postal delivery of responses, the thirty-fifth day after postmark for mailing to members will be the official day of the vote. The Constitution will become adopted thirty days after its approval.

Revised and adopted May 30, 2005