

**INDIANA SECRETARY OF STATE
BUSINESS SERVICES DIVISION
CORPORATIONS CERTIFIED COPIES**

INDIANA SECRETARY OF STATE
BUSINESS SERVICES DIVISION
302 West Washington Street, Room E018
Indianapolis, IN 46204

<http://www.sos.in.gov>

July 16, 2010

Company Requested: STREAMLINED SALES TAX GOVERNING BOARD,
INCORPORATED

Control Number: 2005111500445

Date	Transaction	# Pages
11/07/2005	Articles of Incorporation	25



**State of Indiana
Office of the Secretary of State**

**I hereby certify that this is a true and
complete copy of this 25 page
document filed in this office.**

**Dated: July 16, 2010
Certification Number: 2010071613574**

Secretary of State



ARTICLES OF INCORPORATION FOR A NONPROFIT CORPORATION
 State Form 4162 (R10/1 -03) Corporate Form No. 364-1 (October 1984)
 Approved by State Board of Accounts 1995

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 CORPORATION

INDIANA
 SECRETARY OF STATE
 CORPORATIONS DIVISION
 310 W. Washington St., Rm. E016
 Indianapolis, IN 46204
 Telephone: (317) 232-6576

NOTES: 1. Nonprofit corporations must qualify with the Internal Revenue Service and the Indiana Department of Revenue. It is strongly suggested you do not complete or file this form before contacting both agencies.
 2. Article VII must be completed appropriately. Please see (1) above.

Indiana Code 23-17-3-2
 FILING FEE: \$30.00

INSTRUCTIONS: 1. Use 8 1/2" x 11" white paper for attachments.
 2. Present original and one (1) copy to the address in the upper right corner of this form.
 3. Please type or print.
 4. Please visit our office on the web at www.sos.in.gov.

ARTICLES OF INCORPORATION

The undersigned incorporator or incorporators, desiring to form a corporation (hereinafter referred to as the "Corporation") pursuant to the provisions of the Indiana Nonprofit Corporation Act of 1991 (hereinafter referred to as the "Act"), execute the following Articles of Incorporation.

ARTICLE I - Name and Principal Office			
Name of the Corporation: (the name must include the word "Corporation", "Incorporated", "Limited", "Company" or one of the abbreviations thereof):			
Streamlined Sales Tax Governing Board, Incorporated			
Principal Office: The address of the principal office of the Corporation is:			
Post office address	City	State	ZIP code
444 N Capitol ST, NW, STE 348	Washington	DC	20001

ARTICLE II - Purpose (optional)
The purposes for which the Corporation is formed are: The object and purpose of this organization shall be to administer and operate the Streamlined Sales and Use Tax Agreement as amended under authority conferred in that Agreement.

ARTICLE III - Type of Corporation (check only one)
The Corporation is a:
<input checked="" type="checkbox"/> public benefit corporation, which is organized for a public or charitable purpose;
<input type="checkbox"/> religious corporation, which is organized primarily or exclusively for religious purposes; or
<input type="checkbox"/> mutual benefit corporation (all others).

ARTICLE IV - Registered Agent and Registered Office			
Registered Agent: The name and street address of the Corporation's Registered Agent and Registered Office for service of process are:			
Name of Registered Agent			
National Corporate Research, LTD.			
Address of Registered Office (street or building)	City	State	ZIP code
55 Monument Circle, STE 1424	Indianapolis	Indiana	46204

ARTICLE V - Membership
Indicate if Corporation will have members:
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

(Continued on the reverse side)

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PAID

PAID TO THE ORDER OF THE
STATE OF INDIANA
SECRETARY OF STATE

ARTICLE VI - Incorporator(s)				
Name(s) and address(es) of the incorporator(s) is/are as follows:				
Name	Number and Street or Building	City	State	ZIP code
Scott C. Peterson	444 N Capitol ST NW STE 348	Washington	DC	20001

ARTICLE VII - Distribution of Assets on Dissolution or Final Liquidation

Refer to Indiana Code 23-17-22-5 for permitted activities following Dissolution.

In the event of the dissolution of this Corporation, the assets shall be distributed to the States in a manner to be determined by the Governing Board, or distributed to organizations whose exempt purposes are specified in Section 501(c) of the Internal Revenue Code and amendments thereto.

* Please note this section must be completed.

THIS DOCUMENT MUST BE SIGNED BY ALL INCORPORATORS.

In witness whereof, the undersigned incorporator(s) of said Corporation execute(s) this document, and verify(ies) subject to penalties of perjury that the facts contained herein and true this second day of November, 2005.

Signature <i>Scott C. Peterson</i>	Printed name Scott C. Peterson
Signature	Printed name
Signature	Printed name

This instrument was prepared by: (name)
Scott C. Peterson

Address 444 N Capitol ST NW STE 348	City Washington	State DC	ZIP code 20001
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Attachment to Indiana Articles Of Incorporation For A Nonprofit Corporation
Officers and directors of the Streamlined Sales Tax Governing Board, Inc.

Officers:

President
Senator Dwight Cook
North Dakota State Senate
1408 17th Street SE
Mandan, ND 58554-4895

1st Vice President
Joan Wagnon, Secretary
Kansas Department of Revenue
915 SW Harrison
Topeka, KS 66612

2nd Vice President
Delegate John Doyle
West Virginia House of Delegates
PO Box 1607
Shepherdstown, WV 25443

Secretary/Treasurer
Jerry Johnson, Commissioner
Oklahoma Tax Commission
2501 Lincoln Boulevard
Oklahoma City, OK 73194

Directors:

Senator Orville B. Smidt
South Dakota State Senate
117 Fourth Street
Brookings, SD 57006

Senator Ron Amstutz
Ohio State Senate
30 E Broad St 22nd FL
Columbus, OH 43215

Harold E. Fox
Deputy Director
New Jersey Division of Taxation
PO Box 240
Trenton, NJ 08695

R. Bruce Johnson, Commissioner
Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

Loren Chumley, Commissioner
Tennessee Department of Revenue
500 Deaderick Street, Suite 1200
Nashville, TN 37219

1. **BYLAWS OF THE STREAMLINED SALES**
2 **TAX GOVERNING BOARD, INC.**

3 A Nonprofit Corporation

4 (Adopted October 1, 2005)

5 **Article One – Name and Purpose**

6 **Section 1. Name.** The name of this organization shall be the Streamlined Sales Tax
7 Governing Board, Inc., and its membership shall be determined under these bylaws as set
8 forth in Article Three.

9 **Section 2. Purpose.** The object and purpose of this organization shall be to
10 administer and operate the Streamlined Sales and Use Tax Agreement as Amended (the
11 “Agreement”) under authority conferred in the Agreement.

12 **Section 3. Powers.** The Streamlined Sales Tax Governing Board, Inc. (hereinafter
13 referred to as “Governing Board”) may take any action that is necessary and proper to
14 fulfill the purposes of the Agreement including but not limited to employing staff,
15 advisors, consultants or agents and allocating the cost of administering the Agreement
16 among the Member States. Procedures for amending the Agreement are contained in the
17 Agreement.

18
19 **Article Two – Offices**

20 **Section 1. Offices.** The principal office of the Corporation shall be located
21 within or without the State of Indiana at such place as the Board of Directors shall from
22 time to time designate. The Corporation may maintain additional offices at such other
23 places as the Board of Directors may designate. The Corporation shall continuously
24 maintain within the State of Indiana a registered office at such place as may be
25 designated by the Board of Directors.

26 **Section 2. Records.** Records of all transactions and meetings of the Governing
27 Board and Executive Committee, as well as all corporate records, shall be maintained at
28 the business office.

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1 Article Three - Membership

2 **Section 1. *Composition of the Governing Board.*** The Governing Board shall be
3 composed of Member States and Associate Member States.

4 **Section 2. *Eligibility and Requirements.*** Membership on the Governing Board shall
5 be open to any state of the United States of America and the District of Columbia that is
6 in compliance with the Agreement as provided in Section 805. Any such entity desiring
7 membership must submit a petition for membership and a Certificate of Compliance to
8 the Governing Board. The application must be in accordance with Sections 801 through
9 804 of the Agreement.

10 **Section 3. *Member Status*** After approval of a state's petition for membership, such
11 state shall be called a Member State.

12 **Section 4. *Associate Member Status.*** A petitioning state that is found not to be in
13 compliance with the Agreement may be admitted to the Governing Board as an Associate
14 Member if:

- 15 a) the changes to their statutes, rules, regulations or other authorities necessary
16 for compliance are scheduled to take effect on or before January 1, 2008;
- 17 b) a majority of the Petitioning states find that the state has achieved substantial
18 compliance with the terms of the Agreement taken as a whole, but not
19 necessarily each provision as required by Section 805, and there is a
20 reasonable expectation that the state will achieve compliance by January 1,
21 2008.

22 No state may be an Associate Member after December 31, 2007.

23
24 **Section 5. *Annual Recertification.*** Each Member State shall annually re-certify that
25 such state is in compliance with all terms of Agreement pursuant to section 803.

26 Associate Member States will have until December 31, 2007 to come into
27 compliance with the Agreement, at which time each Associate Member's compliance
28 with the Agreement will be evaluated unless the state had earlier been determined to be in
29 compliance with the Agreement.

1 **Section 2. *Annual Meeting.*** An annual meeting of the membership of the
2 Governing Board shall be held once each year for the purpose of electing Officers and
3 Executive Committee Directors, for approving an annual budget, and for the transaction
4 of such other business as may come before the meeting. The annual meeting shall be
5 held at such time and place as determined by the Executive Committee. Notice
6 provisions in Section 5 of this Article apply.

7 **Section 3. *Special Meetings.*** Special meetings of the Governing Board may be
8 called by the Officers, the Executive Committee, or by petition of forty percent of the
9 States. Such meetings shall be held in a State at such time and place as determined by the
10 Executive Committee. Notice provisions in Section 5 of this Article apply.

11 **Section 4. *Emergency Meetings.*** Emergency meetings of the Governing Board may
12 be called by the President, the Executive Committee, or by petition of forty percent of the
13 membership. Such meetings shall be held at such time and place as determined by those
14 who called the meeting. The purpose of the meeting must be contained in the notice, and
15 no other business may be transacted. Electronic participation will be allowed. The thirty
16 day notice requirements in Section 5 may be waived, although each State must be
17 notified, and public notice must be given as far in advance as possible.

18 **Section 5. *Notice of Meetings.*** Except in the case of an emergency meeting, or a
19 meeting in which the Agreement is to be amended, written notice stating the place, day,
20 and hour of any special or annual meeting of the Governing Board shall be delivered 30
21 days in advance by mail or electronically to each State entitled to vote at such meeting,
22 and the Executive Committee shall provide public notice not less than thirty days before
23 the date of such meeting. In the case of a special meeting, the notice shall contain a
24 statement of the purpose of the meeting. Notice of any meeting at which proposals to
25 amend the Agreement will be considered must follow the procedures outlined in Section
26 901 of the Agreement.

27 **Section 6. *Voting Rights.*** Each State of the Governing Board shall be entitled to one
28 vote on each matter submitted to a vote at a meeting. For a vote for Officers and
29 Executive Committee Directors, each State shall have one vote for each Officer or
30 Director to be elected.

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1 All actions taken by the Governing Board, except as otherwise provided in the
2 Agreement, shall require an affirmative vote of a majority of those present and voting.
3 A three-fourths vote of the Governing Board is required to approve a state's petition
4 for membership. A three-fourths vote of only the Member States of the Governing Board
5 is required to amend the Agreement, or to act on a request for interpretation of the
6 Agreement. The adoption of a resolution to sanction a State for noncompliance with the
7 Agreement shall require the affirmative vote of three-fourths of the entire Governing
8 Board, excluding the state that is the subject of the resolution.

9

10

Article Five – Officers

11

Section 1. *Titles and Duties.* The officers of Governing Board shall be the
12 President, First Vice-President, Second Vice-President and Secretary/ Treasurer. The
13 President shall preside at all meetings of the Governing Board and Executive Committee.
14 The First Vice-President, the Second Vice-President and the Secretary/Treasurer shall
15 perform such duties as the President may from time to time assign or delegate to them.

16

The President shall prepare and present an annual report of the work of Governing
17 Board to the States at the annual meeting. The President shall have such other powers that
18 may be reasonably necessary to the performance of the office.

19

The First Vice-President shall serve in the President's absence.

20

The Second Vice-President shall coordinate such projects as the President assigns.

21

The Secretary/Treasurer shall see that all records, reports, and certificates required
22 by law are properly kept or filed and shall see that the financial records of the
23 organization are kept in accordance with generally accepted accounting principals and
24 that an annual report of the finances of the organization is presented at the annual
25 meeting. The Secretary/Treasurer shall also chair the finance committee and shall assist
26 in the preparation of an annual budget.

27

Section 2. *Election and Term of Office.* The four officers shall be directly elected
28 by the Governing Board at the annual meeting from a slate put forth by the Nominating
29 Committee. They shall serve a one-year term, but may serve two additional one-year
30 terms as officers, but not more than three years consecutively in any office or

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1 combination of offices. They shall hold office until their successors are selected,
2 notwithstanding the term limits set forth herein.

3 **Section 3. Vacancies.** Should the office of President become vacant during a term
4 or upon completion of the term, the First Vice-President shall fill the vacancy. Should the
5 office of First Vice-President become vacant during a term, the Second Vice-President
6 shall fill the vacancy. Should any of the other offices become vacant, the Executive
7 Committee shall appoint a representative of a State of the Governing Board to fill the
8 vacancy unexpired term. Officers who fill vacancies shall serve the unexpired portion of
9 the term of the predecessor in that office and may be elected to the same office for a full
10 term.

11 **Section 4. Succession.** When possible, the Nominating Committee shall put forth a
12 slate of candidates for the offices of President, First Vice-President and Second Vice-
13 President that allows for the succession of officers from Second Vice-President to First
14 Vice-President to President, subject to election by the Governing Board. Nothing in this
15 section shall prevent an officer from serving more than one term in the same office, but in
16 no case shall an individual serve more than three years as provided in Section 2. Nothing
17 in this section shall prevent the Nominating Committee from altering this planned
18 succession if circumstances require.

19 **Section 5. Resignation.** The Officers may resign from the office without having to
20 resign as representatives to the Governing Board. They may not remain on the Executive
21 Committee.

22 **Section 6. Compensation.** Officers shall not, by virtue of the office, be entitled
23 to receive any salary or compensation from the Governing Board, but nothing shall be
24 construed to prevent any officer from receiving reimbursement for any expenses incurred
25 on behalf of Governing Board. No reimbursement for expenses shall be paid to Officers
26 unless approved by the Executive Committee by majority vote.

27

28

Article Six – Executive Committee

29 **Section 1. Powers and Duties.** The general affairs of the Governing Board shall
30 be managed by an Executive Committee in accordance with policies approved by the
31 Governing Board. The executive director of the Governing Board shall be an *ex officio*

- 1 member of the Executive Committee with no voting rights. The Executive Committee is
2 granted authority to:
- 3 1. Appoint an executive director of the Governing Board for such term as the Executive
4 Committee shall deem appropriate and to fix compensation for the executive director
5 and any and all staff determined to be necessary to conduct the business of the
6 Governing Board.
7
 - 8 2. Fix the duties and responsibilities of the executive director, and through the executive
9 director, the work, policies and compensation of subordinates.
10
 - 11 3. Provide for the raising of revenue, other than dues, and the discharge of obligations
12 incurred by its employees.
13
 - 14 4. Prepare an annual budget for the operation of the organization and submit it to the
15 Governing Board for approval.
16
 - 17 5. Provide for the regular dissemination of information to the membership, the
18 Governing Board and to the public.
19
 - 20 6. Enter into contracts and obligations for the attainment of the ends and purposes of the
21 Governing Board in areas specifically delegated by the Governing Board and in
22 accordance with their policies.
23

24 **Section 2. *Number and Terms.*** There shall be five Directors on the Executive
25 Committee in addition to the four Officers. The term of office for a Director shall be two
26 years. Directors and Officers will be elected annually at the annual meeting of the
27 Governing Board. Three Directors will be elected in odd-numbered years, two directors
28 in even-numbered years, except that in the year the Governing Board is formed, all five
29 Directors will be elected, but the Directors whose terms would ordinarily expire the year
30 following formation of the Governing Board will be elected for one-year terms. No
31 Director may serve more than two complete two-year consecutive terms, except those
32 Directors filling an unexpired term or an initial one-year term shall be eligible to serve a
33 full term if elected. All Directors will serve until their respective successors are elected.

34 **Section 3. *Representation of States.*** The Nominating Committee shall assure
35 geographic representation and diversity on the slate of Officers and Directors for the
36 Executive Committee.

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1 **Section 4. *Qualifications.*** Any duly appointed representative of a State is eligible to
2 serve as a Director or Officer, except that no more than one Officer or Director shall be
3 elected from a State at any given time.

4 **Section 5. *Regular Meetings.*** The Executive Committee shall meet each calendar
5 quarter unless the President of Governing Board determines that more frequent meetings
6 are needed. These meetings shall be at such times and at such places as designated by the
7 President of Governing Board. Notice of meetings shall be given in accordance with
8 Section 7 in these bylaws.

9 **Section 6. *Special Meetings.*** Special meetings of the Executive Committee may be
10 called by the President. The time and place of special meetings shall be fixed by the
11 President, and if desirable, may be held via teleconference. Notice of special meetings
12 must be given 10 days in advance to the public, Executive Committee and to the States.
13 The meeting notice must include the items to be discussed, and no other business may be
14 transacted. In case of an emergency meeting, the 10-day notice requirement may be
15 waived, although every member of the Executive Committee must be notified, and notice
16 to the States and the public must be given as far in advance as possible.

17 **Section 7. *Notice.*** The Executive Committee members shall be given at least 30
18 days notice prior to any regular meeting. Public notice shall also be given 30 days in
19 advance of the meeting. Any Officer or Director may waive notice of a meeting. Notice
20 requirements for special meetings are included in Section 6.

21 **Section 8. *Voting.*** Each Director shall have one vote.

22 **Section 9. *Manner of Acting.*** Five affirmative votes shall be required to approve
23 any action of the Executive Committee.

24 **Section 10. *Vacancies.*** Any Officer or Director's position becoming vacant
25 between annual meetings shall be filled by the Executive Committee from
26 recommendations of the Nominating Committee.

27

28 **Article Seven – Standing Committees of the Governing Board**

29 **Section 1. *Nominating Committee.*** The Conforming States Committee shall serve as
30 the Nominating Committee to present the first slate of Officers and Directors to the
31 Governing Board. Thereafter, the Governing Board shall elect a Nominating Committee

1 of eight persons who are delegates to the Governing Board at the annual meeting from a
2 multiple slate of nominees representative of the States. The President shall chair the
3 Nominating Committee once elected and shall be a member of the Nominating
4 Committee.

5 Nominating committee members serve a one-year term, and may serve no more than
6 three consecutive terms.

7 The Nominating Committee shall actively seek candidates for nomination as Officers
8 and Directors. The Nominating Committee shall present a single slate of Officers and
9 Directors of the Executive Committee to the members voting at the annual meeting.
10 Candidates for Officers or Directors may also be nominated from the floor at the annual
11 meeting, with the consent of the person being nominated, and are not limited to those
12 recommended by the Nominating Committee. Any nomination from the floor must be in
13 accordance with Article VI, Section 4 (Qualifications).

14 In the event of a vacancy between annual meetings, the Nominating Committee shall
15 make recommendations to the Executive Committee to fill vacant Director or Nominating
16 Committee positions. Vacant Officer positions shall be filled in accordance with Article
17 V, Section 3.

18 **Section 2. Compliance Review and Interpretations Committee.** The Compliance
19 Review and Interpretations Committee has the dual responsibility for: (1) recommending
20 rules to the Governing Board to respond to statements of non-compliance, making
21 recommendations to the Governing Board on applications of states for compliance with
22 the Agreement, maintaining a Compliance Review Guide, reviewing all compliance
23 review reports to determine any needs for reassessment, recommending findings of
24 compliance or non-compliance to the Governing Board, and fulfilling such other
25 responsibilities as specified in the Agreement or assigned to them by the Executive
26 Committee; and (2) making recommendations to the Governing Board on matters
27 involving interpretations, definitions, revisions or additions to the Agreement.

28 The President, with the approval of the Executive Committee, shall annually appoint
29 a Committee Chair and six committee members from the Member States of the
30 Governing Board. Committee members must be executive or legislative branch

1 employees of the Member State but are not required to be a delegate to the Governing
2 Board.

3 **Section 3. Finance Committee.** The Finance Committee has the responsibility to
4 prepare an annual budget, monitor finances, review contracts, establish banking
5 procedures and other financial policies, and to recommend cost allocations for States for
6 the Governing Board's approval. The Secretary-Treasurer shall act as Finance Chair.
7 The Chair shall annually select four additional committee members to serve on the
8 Finance Committee from the membership of the Governing Board.

9 **Section 4. Issue Resolution Committee.** The Issue Resolution Committee has the
10 responsibility to promulgate rules and to implement the issue resolution process in Article
11 X of the Agreement. The President, with the approval of the Executive Committee, shall
12 annually appoint an Issue Resolution Committee Chair and four committee members
13 from the Member States of the Governing Board. Committee members must be
14 executive or legislative branch employees of the Member State but are not required to be
15 a delegate to the Governing Board.

16 **Section 5. Other Committees.** The President, with the approval of the Executive
17 Committee, may establish such other standing or ad hoc committees as from time to time
18 are deemed necessary or desirable, and may, with the approval of the Executive
19 Committee, appoint Chairs to such Committees.

20 **Section 6. Open Meetings, Notice Provisions.** Except in circumstances permitted by
21 the Agreement, all meetings of standing or *ad hoc* committees of the Governing Board
22 shall be open meetings and shall provide for public comment.

23

24 **Article Eight – Advisory Councils and Public Participation**

25

26 **A. State and Local Advisory Council.**

27 **Section 1. Purpose.** The Governing Board shall create a State and Local
28 Advisory Council to advise it on matters pertaining to the administration of the
29 Agreement, including but not limited to, admission of states into membership,
30 noncompliance, interpretations, and revision or additions to the Agreement. The
31 Governing Board, working through its committees, shall solicit and consider Council
32 positions on these matters.

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1 The Council also provides a forum for state and local government officials not
2 represented on the Governing Board to express their ideas and concerns and to have a
3 formal process to bring those concerns to the Governing Board.

4 **Section 2. Membership.** The membership shall consist of one representative
5 from each state that is a participating member of the Streamlined Sales Tax Project,
6 designated by the state as outlined in the Agreement.

7 In addition, the Governing Board shall appoint three representatives nominated
8 from each of the following organizations to represent local government on the Council:
9 U.S Conference of Mayors, National League of Cities, National Association of Counties,
10 and the Government Finance Officers Association.

11 The Governing Board may appoint other state and local officials to serve on the
12 Council as it deems appropriate or necessary.

13 **Section 3. Officers.** The President, with the consent of the Executive Committee,
14 shall appoint from among this group a Chair and Vice Chair of this Advisory Council to
15 serve a one-year term. An individual may serve no more than two consecutive terms as
16 Chair or Vice-Chair, except to fill an unexpired term. The Chair and Vice-Chair will
17 serve as *ex officio* members of the Governing Board, without a vote.

18 **Section 4. Rules of Operation.** The Council will operate under Rules of Procedure
19 as adopted by the Governing Board which may include establishment of committees or
20 workgroups, decision-making processes and setting the Council agenda.

21 **Section 5. Agenda Setting.** The Council will consider and respond to those matters
22 referred to it from the Governing Board or its committees. In addition, the Council may
23 recommend items to the Governing Board for consideration. The Governing Board shall
24 give due consideration to the positions of the Council.

25 **Section 6. Relationship to Business Advisory Council.** The State and Local
26 Advisory Council shall seek the advice of and respond to the business advisory council
27 recognized pursuant to these bylaws on any item pertaining to the business community,
28 prior to formulating a recommendation to the Governing Board or its committees.

29
30
31

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1 **B. Business Advisory Council.**

2 **Section 1. Purpose.** The Governing Board shall recognize a business advisory
3 council to advise it on matters pertaining to the administration of the Agreement,
4 including but not limited to, admission of states into membership, noncompliance,
5 interpretations, and revision or additions to the Agreement. The Governing Board and its
6 committees shall solicit and consider council positions on these matters. The council also
7 provides a forum for the private business sector to express its ideas and concerns and to
8 have a formal process to bring those concerns to the Governing Board.

9 **Section 2. Membership.** The council must demonstrate that its membership is
10 recruited from businesses of all sizes and industry types and is therefore representative of
11 the national business community. The council shall establish requirements for
12 membership and shall be open to any business, association, or practitioner meeting those
13 requirements. The council's membership requirements shall be written in a manner that
14 allows for diverse representation of the business community. The council shall not
15 prohibit the admittance of any person or persons on the basis of race, religious creed,
16 color, national origin, ancestry, sexual orientation or sex.

17 **Section 3. Rules of Operation and Organizational Structure.** The council shall
18 adopt Bylaws and Rules of Procedure that shall include establishment of a Board of
19 Directors, and may include committees or workgroups, decision-making processes and
20 setting the council agenda. The Board of Directors of the council shall be representative
21 of the diversity of its membership.

22 **Section 4. Officers.** The Board of Directors of the council, in accordance with its
23 Bylaws, will appoint a Chair and Vice Chair of the advisory council. The Chair and Vice-
24 Chair will serve as *ex officio* members of the Governing Board, without vote.

25 **Section 5. Agenda Setting.** The business advisory council will consider and respond
26 to those matters referred to it from the Governing Board and its committees. In addition,
27 the council may recommend items to the Governing Board for consideration and
28 response. The Governing Board shall give due consideration to the positions of the
29 council.

30 **Section 6. Relationship to State and Local Advisory Council.** The business advisory
31 council shall seek the advice of and respond to the State and Local Advisory Council on

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1 any item pertaining to the business community or tax administration prior to formulating
2 a recommendation to the Governing Board or its committees.

3

4 **C. Public Participation.** The rules of the Governing Board shall provide that
5 members of the public, who are not members of the council, shall have the opportunity to
6 be heard in public hearings and may submit comments to the Governing Board.

7

8 **Article Nine – Procedures for Adopting/Amending Bylaws**

9 **Section 1. Adoption of Bylaws.** The Governing Board may be formed by adopting
10 these bylaws at an annual meeting, as described in Article Four, when at least ten states
11 comprising at least twenty percent of the total population of all states imposing a state
12 sales tax have petitioned the Streamlined Sales Tax Implementing States (hereinafter
13 referred to as SSTIS) and are either found to be in compliance with the Agreement
14 pursuant to Section 805, or found to be an Associate Member. Associate Member States
15 shall be included in determining whether the requisite number of states and the required
16 population thresholds have been met.

17 **Section 2. Bylaw Amendments.** These bylaws may be amended, repealed or altered
18 in whole or in part by a majority of those present and voting at any annual or special
19 meeting of the Governing Board, providing that the amendment, repeal or alteration has
20 been presented in writing not less than thirty days prior to giving notice of the meeting to
21 Member States, the business advisory council and the State and Local Government
22 Advisory Council.

23

24 **Article Ten — General Powers**

25 **Section 1. Indemnification.** The Governing Board and Executive Committee is
26 authorized to provide for the indemnification of damages and expenses incurred by
27 Directors, Officers, employees of the corporation which may arise out of their defense of
28 a legal proceeding brought against them as a result of their duties with the Governing
29 Board.

30 **Section 2. Fiscal Year.** The Fiscal Year of the Corporation shall commence on
31 the first day of July and end on the 30th day of June. The books and accounts of the

1 Corporation for each fiscal year shall be examined and audited by Certified Public
2 Accountants selected by the Executive Committee.

3 **Section 3. *Waiver of Notice.*** Whenever notice is required under the provisions of
4 these bylaws, the Articles of Incorporation or the Agreement, a written waiver signed by
5 three-fourths of the States is sufficient to supersede the requirement.

6 **Section 4. *Non-discrimination.*** The Governing Board, Officers and Directors,
7 committee members, employees and persons served by the Corporation shall be selected
8 entirely on a non-discriminatory basis.

9 **Section 5. *Contracts.*** The Executive Committee may authorize any officer to
10 enter into any contract or execute and deliver any instrument in the name of and on behalf
11 of Governing Board and such authority may be general or confined to specific instances.

12 **Section 6. *Loans.*** No loans shall be contracted on behalf of Governing Board and
13 no evidence of indebtedness shall be issued in its name unless authorized by the
14 Governing Board. Such authority may be general or confined to specific instances.

15 **Section 7. *Parliamentary Authority.*** Mason's Rules of Parliamentary Procedure
16 shall be the parliamentary authority for all matters of procedure not specifically covered
17 by the bylaws or by specific rules of procedure adopted by the Corporation.

18

19 **Article Eleven – Dissolution**

20 In the event of the dissolution of this Corporation, the assets shall be distributed to
21 the States in a manner to be determined by the Governing Board, or distributed to
22 organizations whose exempt purposes are specified in Section 501(c) of the Internal
23 Revenue Code and amendments thereto.

The Indiana Secretary of State filing office certifies that this copy is on file in this office.

Indiana Secretary of State
Packet: 2005111500445
Filing Date: 11/07/2005
Effective Date: 11/07/2005

State of Indiana
Office of the Secretary of State

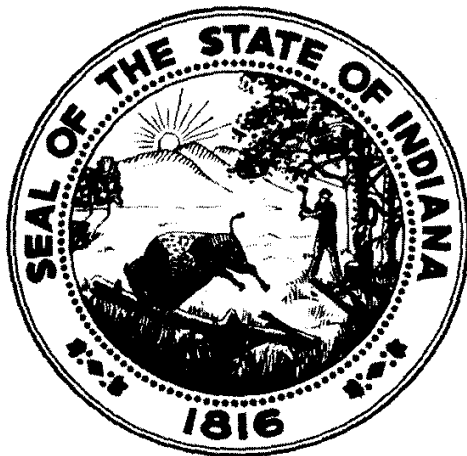
CERTIFICATE OF INCORPORATION

of

STREAMLINED SALES TAX GOVERNING BOARD, INCORPORATED

I, TODD ROKITA, Secretary of State of Indiana, hereby certify that Articles of Incorporation of the above Non-Profit Domestic Corporation have been presented to me at my office, accompanied by the fees prescribed by law and that the documentation presented conforms to law as prescribed by the provisions of the Indiana Nonprofit Corporation Act of 1991.

NOW, THEREFORE, with this document I certify that said transaction will become effective Monday, November 07, 2005.



In Witness Whereof, I have caused to be affixed my signature and the seal of the State of Indiana, at the City of Indianapolis, November 7, 2005.

A handwritten signature in black ink that reads "Todd Rokita".

TODD ROKITA,
SECRETARY OF STATE

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