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LOCAL UNIT BYLAWS

REVISED 2001 - AMENDED 2006

Hickory Hills Elementary

School Name

500 Redwood Dr SW

Street Address

Marietta

City

GA

State

30064

Zip Code

Cobb

County

9

PTA District

1725

Local Unit #

Affirmation: These Bylaws were voted upon and passed at the general meeting of the

Hickory Hills ES PTA on (date) _____

Signed: _____
(PTA/PTSA President)

President's Name

Street Address

City State Zip Code

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Approved by: Nancy R. Van Wijk

Date Approved: _____ March
2003 _____

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LOCAL UNIT BYLAWS
Revised 2001 - Amended 2006

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ARTICLE I: NAME

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The name of this organization is the **Hickory Hills ES PTA** Parents and Teachers Association, **Marietta**, Georgia. It is a local PTA/PTSA organized under the authority of the Georgia Congress of Parents and Teachers, a branch of the National Congress of Parents and Teachers (the National PTA).

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#ARTICLE II: PURPOSES

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Section 1. The purposes of the PTA are:

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- a. To promote the welfare of children and youth in home, school, community, and place of worship
 - b. To raise the standards of home life
 - c. To secure adequate laws for the care and protection of children and youth
 - d. To bring into closer relation the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth
 - e. To develop between educators and the general public such united efforts as will secure for all children and youth the highest advantages in physical, mental, social, and spiritual education

Section 2. The purposes of the PTA are promoted through an advocacy and educational program directed toward parents, teachers, and the general public; developed through conferences, committees, projects, and programs; and are governed and qualified by the basic policies set forth in Article III.

Section 3. The organization is organized exclusively for the charitable, scientific, literary, or educational purposes within the meaning of Section 501(c) (3) of the Internal Revenue Code or corresponding section of any future federal tax code (hereinafter "Internal Revenue Code").

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#ARTICLE III: BASIC POLICIES

The following are basic policies of National PTA and the Georgia PTA:

- a. The organization shall be noncommercial, nonsectarian, and nonpartisan.
- b. The organization shall work with the schools and community to provide quality education for all children and youth and shall seek to participate in the decision-making process establishing school policy, recognizing that the legal responsibility to make decisions has been delegated by the people to boards of education, state education authorities, and local education authorities.
- c. The organization shall work to promote the health and welfare of children and youth and shall seek to promote collaboration between parents, schools, and the community at large.
- d. No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, directors, trustees, officers, or other private persons except that the organization 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 in Article II hereof.
- e. Notwithstanding any other provision of these articles, the organization shall not carry on any other activities not permitted to be carried on (i) by an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or (ii) by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

- 59 f. Upon the dissolution of the organization, after paying or adequately providing for the debts and
60 obligations of the organization, the remaining assets shall be distributed to one or more nonprofit funds,
61 foundations, or organizations that have established their tax-exempt status under Section 501(c)(3) of the
62 Internal Revenue Code and whose purposes are in accordance with those of the National PTA.
63
64 g. The organization or members in their official capacities shall not, directly or indirectly, participate or
65 intervene (in any way, including the publishing or distributing of statements) in any political campaign
66 on behalf of, or in opposition to, any candidate for public office; or devote more than an insubstantial
67 part of its activities to attempting to influence legislation by propaganda or otherwise.
68

69 **#ARTICLE IV: RELATIONSHIP WITH NATIONAL PTA AND GEORGIA PTA**

70
71 **Section 1.** This local PTA/PTSA shall be organized and chartered under the authority of the Georgia PTA in the area in
72 which this local PTA/PTSA functions, in conformity with such rules and regulations, not in conflict with the National
73 PTA Bylaws, as the Georgia PTA may in its bylaws prescribe. The Georgia PTA shall issue to this local PTA/PTSA an
74 appropriate charter evidencing the due organization and good standing of this local PTA/PTSA.
75

76 **A local PTA/PTSA in good standing is one that:**

- 77
78 **a. Adheres to the purposes and basic policies of the PTA;**
79
80 **b. Remits the national portion of the dues, on a monthly basis, through the state PTA to reach the**
81 **national office by dates designated by the National PTA;**
82
83 **c. Has bylaws approved according to the procedures of its state;**
84
85 **d. Submits annual audit report to the state office by the last business day of September;**
86
87 **e. Meets other criteria as may be prescribed by the Georgia PTA.**
88

89 **Section 2.** The articles of organization of this local PTA/PTSA include (a) the bylaws of such organization and
90 (b) articles of incorporation of such organization (in cases in which the organization is incorporated).
91

92 **Section 3.** This local PTA/PTSA shall adopt such bylaws for the government of the organization as may be approved
93 by the Georgia PTA. Such bylaws shall not be in conflict with the National PTA Bylaws or the bylaws of Georgia PTA.
94

95 **Section 4.** The purposes and basic policies of National PTA shall in every case also be the purposes and basic policies
96 of each constituent organization.
97

98 **Section 5.** Each officer or board member of this local PTA/PTSA shall be a member of this local PTA/PTSA.
99

100 **Section 6. Proxy voting by members of this PTA/PTSA shall be prohibited.**

101
102 **Section 7.** A PTA member shall not serve as a voting member of this local PTA/PTSA board while serving as a paid
103 employee of or under contract to this local PTA/PTSA.
104

105 **Section 8.** Only members of this local PTA/PTSA who have paid dues for the current membership year may participate
106 in the business of this local PTA/PTSA.
107

108 **Section 9.** The members of the nominating committee for officers of this local PTA/PTSA shall be elected by the
109 general membership, and must be a member of this PTA/PTSA.
110

111 **Section 10.** This local PTA/PTSA shall keep such permanent books of account and records as shall be sufficient to
112 establish the items of gross income, receipts, and disbursements of the organization, including, specifically, the number
113 of its members, the dues collected from its members, and the amounts of dues remitted to the Georgia PTA. Such books
114 of account and records shall at all reasonable times be open to inspection by an authorized representative of the Georgia
115 PTA or, where directed by the committee on state and national relationships, by a duly authorized representative of the
116 National PTA.
117

118 **Section 11.** The charter of this local PTA/PTSA shall be subject to withdrawal and the status of such organization as a
119 local PTA/PTSA shall be subject to termination, in the manner and under the circumstances provided by the bylaws of
120 the Georgia PTA.

121
122 **Section 12.** This local PTA/PTSA is obligated, upon withdrawal of this charter by the Georgia PTA:

- 123
124 a. To yield up and surrender all of its books and records and all of its assets and property to the Georgia
125 PTA or to such agency as may be designated by the Georgia PTA or to another local PTA/PTSA
126 organized under the authority of the Georgia PTA;
- 127
128 b. To cease and desist from the further use of any name that implies or connotes association with the
129 National PTA or the Georgia PTA or status as a constituent organization of the National PTA; and
- 130
131 c. To carry out promptly, under the supervision and direction of the Georgia PTA, all proceedings
132 necessary or desirable for the purpose of dissolving this PTA/PTSA.
133

134 **Section 13.** This local PTA/PTSA shall include in its bylaws provisions corresponding to the provisions of state bylaws
135 identified by the number symbol (#).
136

137 **ARTICLE V: MEMBERSHIP AND DUES**

138
139 **#Section 1.** Every individual who is a member of this local PTA/PTSA is, by virtue of that fact, a member of the
140 National PTA and of the Georgia PTA by which this local PTA/PTSA is chartered, and is entitled to all the benefits of
141 such membership.
142

143 **#Section 2.** Membership in each local PTA shall be open, without discrimination, to anyone who believes in and
144 supports the Mission and Purposes of the National PTA.
145

146 **#Section 3.** This local PTA/PTSA shall conduct an annual enrollment of members but may admit individuals to
147 membership at any time.
148

149 **#Section 4.** Each member of a local PTA/PTSA shall pay annual dues as may be determined by the organization. The
150 amount of the dues shall include the portion payable to the state PTA as determined by the state, and the portion payable
151 to the National PTA as recommended by the board of directors and approved by 2/3 majority of the voting body at the
152 National PTA annual convention.
153

154 **#Section 5.** The national portion of each member's dues shall be one dollar, seventy-five cents (\$1.75) per annum.
155

156 **#Section 6.** The Georgia PTA portion of each member's dues shall be one dollar (\$1.00) per annum.
157

158 **Section 7.** Each member of this local PTA/PTSA shall pay annual dues of **\$5.00** to said organization. The amount of
159 such annual dues shall include the portion payable to the Georgia PTA and the portion payable to the National PTA.
160

161 **#Section 8.** The state and national portions of the dues paid by each member of this local PTA/PTSA shall be set aside
162 by this local PTA/PTSA and remitted to the Georgia PTA on a monthly basis. Each state PTA shall pay to the National
163 PTA the amount of the national portion of dues paid by all members of local PTAs/PTSAs in its area.
164

165 **#Section 9.** The Georgia PTA does not allow family memberships.
166

167 **ARTICLE VI: OFFICERS AND THEIR ELECTION**

168
169 **#Section 1.** The officers of this PTA/PTSA shall consist of:

- 170
171 • one (1) president or two (2) individual co-presidents, and
172
173 • 2 vice-president(s) *(designate officer's responsibilities and titles, if applicable), and
174 *

179 • 1 secretary(ies) *(designate officer’s responsibilities and titles, if applicable), and

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- *
 - a treasurer. (Georgia PTA does not approve co-treasurers).
 - Other:

Please note: The Parliamentarian is not elected but is appointed by the President.

#Section 2. Officers shall be elected in the month of **February**.

#Section 3. The vote shall be conducted by ballot. When there is but one candidate for an office, the ballot for that office may be dispensed with and election held by voice vote. A majority vote shall be required for election.

#Section 4. The following provisions shall govern the qualifications and eligibility of individuals to be officers of this PTA/PTSA:

- a. Each officer shall be a member of this local PTA/PTSA.
- b. No officer may be eligible to serve more than two consecutive terms in the same office. Each officer shall have a vote.
- c. A person who has served in an office for more than one half of a full term shall be deemed to have served a full term in such office.
- d. No member shall serve as a council president while serving as a local unit president.

#Section 5. Officers shall assume their official duties following the close of the school year and serve for a term of 1 year(s) or until their successor is elected.

#Section 6. A vacancy occurring in any office shall be filled for the unexpired term by a person elected by a majority vote of the board of directors, notice of such election having been given to the board of directors. In case a vacancy occurs in the office of president, the first vice-president shall serve notice of the election.

#Section 7. There shall be a nominating committee composed of 5 members (must be an uneven number) and alternates who shall be elected by this local PTA/PTSA at a regular general membership meeting at least one month prior to the election of officers, as outlined in Article VI, Section 2.

- a. All members of the nominating committee shall be a member of this PTA/PTSA.
- b. The committee shall elect its own chair.
- c. The nominating committee shall nominate an eligible person for each office to be filled and report its nominees at the regular general membership meeting in **February** at which time additional nominations may be made from the floor.
- d. Only those individuals who are current members of this local PTA and who have signified their consent to serve if elected shall be nominated for, or elected to, such office.
- e. The president is not eligible for election to the nominating committee.
- f. The principal is eligible to serve if elected.

#Section 8. The slate of proposed officers shall be posted in the school office at least ten (10) days prior to the election meeting.

240 **ARTICLE VII: DUTIES OF OFFICERS**

241
242 **Section 1.** The President shall:

- 243
244 a. preside at all meetings of this local PTA/PTSA;
245
246 b. serve as an ex officio member of all committees except the nominating committee;
247
248 c. coordinate the work of the officers and committees of this local PTA/PTSA in order that the purposes
249 may be promoted;
250
251 d. appoint special committees, except the nominating committee;
252
253 e. have representatives at council, district and state functions;
254
255 f. pass on to the membership at each meeting news and information from state and national bulletins;
256
257 g. appoint a parliamentarian who shall serve at all executive committee, board and general membership
258 meetings. The parliamentarian shall not vote on any question except in case of a ballot vote;
259
260 h. be a signee on all financial accounts of this PTA;
261
262 i. sign and execute all contracts, agreements or other obligations in the name of this PTA/PTSA as
263 authorized by the board of directors;
264
265 j. perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary
266 authority, or directed by the board of directors or executive committee.
267

268 **Section 2.** The vice president(s) shall:

- 269
270 a. act as aide(s) to the president;
271
272 b. in their designated order perform the duties of the president in the president's absence or inability to
273 serve;
274
275 c. perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary
276 authority, or directed by the president, the board of directors, or the executive committee.
277

278 **Section 3.** The secretary shall:

- 279
280 a. record the minutes of each general, executive committee and board meeting of this PTA/PTSA;
281
282 b. read or distribute printed copies of the minutes of the previous meeting for approval;
283
284 c. maintain an accurate membership list as provided by the membership chair or committee;
285
286 d. have a current copy of the bylaws;
287
288 e. have minutes from previous meetings for reference at each meeting;
289
290 f. determine the presence of a quorum prior to any business being conducted;
291
292 g. call the meeting to order in the absence of the president and vice-president(s), unless the bylaws specify
293 otherwise, and preside until a temporary chair is elected;
294
295 h. immediately upon the election of new officers, send a list of their names, addresses and phone numbers
296 to the state PTA office, district director and council president (if applicable);
297
298 i. register their signature at the bank as an emergency signature;
299
300 j. perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary
301 authority, or directed by the president, the board of directors or the executive committee.

302
303 **Section 4.** The treasurer shall:

- 304
305 a. have custody of the funds of this local PTA/PTSA;
- 306
307 b. maintain a full account of the funds of this local PTA/PTSA;
- 308
309 c. make disbursements as authorized by the president, executive board, or this local PTA/PTSA in
310 accordance with the budget adopted by this local PTA/PTSA;
- 311
312 d. have checks or vouchers signed by two people: the treasurer and one other person. Individuals
313 authorized to sign checks shall not be related to each other by marriage or any other relationship;
- 314
315 e. never sign a blank check;
- 316
317 f. pay all bills by check – never by cash;
- 318
319 g. never deposit funds of this PTA in a personal account or a school account;
- 320
321 h. always issue a receipt for cash received;
- 322
323 i. cause to be kept a full and accurate account of the receipts and disbursements in the books belonging to
324 this PTA/PTSA;
- 325
326 j. be prepared to answer all questions promptly and to have records available at all meetings;
- 327
328 k. provide a written financial statement at each meeting of the general membership, board of directors and
329 executive committee;
- 330
331 l. present an annual report of the financial condition of the organization;
- 332
333 m. have the accounts examined annually at the end of the school year or upon the change of treasurer by an
334 auditor or auditing committee of not fewer than three members;
- 335
336 n. not sign checks for this PTA after the books are closed for audit;
- 337
338 o. report the findings of the annual audit to this PTA no later than the first general meeting of the school
339 year;
- 340
341 p. determine if gross receipts for this PTA's/PTSA's previous fiscal year exceeded \$25,000 and if so file
342 the appropriate Federal Tax Forms, copy of this form must be provided to the state office;
- 343
344 q. perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary
345 authority, or directed by the president, the board of directors, or the executive committee.

346
347 **#ARTICLE VIII: THE PTA AUDIT**

348
349 **Section 1.** An audit is a financial review that involves following financial transactions through records to be sure that
350 receipts have been properly accounted for and expenditures made as authorized in the minutes and in conformity with
351 PTA/PTSA bylaws and budget limitations.

352
353 **Section 2.** The purpose of an audit is:

- 354
355 a. to certify the accuracy of the books and records of the financial officer;
- 356
357 b. to assure the membership that PTA/PTSA resources/funds are being managed in accordance with the
358 Georgia PTA financial policies and procedures.

359
360 **Section 3.** An annual audit shall take place at the end of the school year or upon the resignation of the treasurer, before
361 the new officer assumes his or her duties, and at any other time deemed necessary. The audit should be completed as
362 quickly as possible.

364 **Section 4.** An auditor or auditing committee of no fewer than three (3) members shall be selected by the board of
365 directors no later than two weeks prior to the end of the school year. An auditor or auditing committee member shall not
366 be related to any signees on the checking account by marriage or any other relationship.
367

368 **Section 5.** The annual audit report shall be given to this PTA/PTSA no later than the first general membership meeting
369 of the school year.
370

371 **Section 6.** The annual audit report must be signed, dated and included in the minutes of the secretary.
372

373 **Section 7.** The outgoing officers cannot sign checks for this PTA/PTSA after the books are closed for audit.
374

375 **Section 8.** During the audit process it is recommended that expenditures within an adopted budget be limited to those
376 of an emergency nature.
377

378 **#ARTICLE IX: REMOVAL FROM OFFICE**

379 **Section 1.** Request for removal
380

- 381
- 382 a. Any member of this local unit can request that an elected officer be removed from office. A request,
383 with reasons, for removal of any officer must be sent in writing to all members of the executive
384 committee and to the Georgia PTA. The written request must state reasons for the officer's removal.
385
 - 386 b. Within seven (7) days of receiving the written request for removal from office, the executive committee
387 shall meet to determine by 2/3 vote whether or not to hold a hearing based solely upon the information
388 presented in the written request.
389
 - 390 c. The executive committee shall communicate its decision in writing within three (3) days to the member
391 who submitted the request, to the Georgia PTA and the board. A copy of the original request for
392 removal shall be attached to the board copy.
393

394 **Section 2.** Hearing
395

- 396 a. Prior to a vote for removal from office, the elected officer is entitled to a hearing before the board.
397
- 398 b. A hearing for the removal of an officer shall be held within seven (7) days of the decision to hold a
399 hearing.
400
- 401 c. The elected officer must be notified by registered mail at least three (3) days prior to the hearing. If the
402 elected official fails to appear, that individual's rights for a hearing are forfeited.
403
- 404 d. A representative of the Georgia PTA appointed by the state president shall conduct the hearing.
405
- 406 e. Based upon information presented at the hearing, the board may, by 2/3 vote, recommend removal from
407 office.
408

409 **Section 3.** Action
410

411 After the hearing of the board, any recommendation for removal from office must be submitted to the membership for
412 action at the next general meeting. An officer may be removed by 2/3 vote of the membership present and voting, a
413 quorum having been established.
414

415 **ARTICLE X: BOARD OF DIRECTORS**

416 **Section 1.** The affairs of this PTA/PTSA shall be managed by the board of directors in the intervals between local unit
418 PTA/PTSA general membership meetings.
419

420 **#Section 2.** Each board member shall be a member of this local PTA/PTSA.
421

422 **Section 3.** The members of the board shall be:
423

- 424 a. elected officers;

- 425
426 b. the chairmen of standing committees and the principal of the school or a representative appointed by the
427 principal;
428
429 c. The president shall appoint a parliamentarian, subject to approval of the executive committee of this
430 local PTA/PTSA.
431

432 **Section 4.** Duties of the board shall be to:

- 433
434 a. transact such business as may be referred to it by the membership of the association;
435
436 b. create special committees;
437
438 c. present a report at the regular general membership meetings of this local PTA/PTSA;
439
440 d. select an auditor or an auditing committee to audit the treasurer's accounts;
441
442 e. prepare and submit an annual budget to this local PTA's general membership for adoption;
443
444 f. approve payment of routine bills within the limits of the approved budget;
445
446 g. fill all vacancies in office;
447
448 h. conduct hearings for removal from office.
449

450 **Section 5.** If any standing committee chairman shall at any time cease to meet the qualifications or fulfill the duties of
451 the position, that person may be removed from the board by a 2/3 vote of the board of directors.
452

453 **Section 6.** Regular meetings of the board shall be held with the date and time to be fixed by the board at its first
454 meeting of the year.
455

456 **Section 7.** Special meetings of the board may be called by the president or when requested by a majority of the board
457 members upon three (3) days' written notice to each member of the board.
458

459 **#Section 8.** At all meetings of the board, a majority of the members of the board shall constitute a quorum for the
460 transaction of business.
461

462 **Section 9.** Upon the expiration of the term of office or when individuals cease to hold the position that entitles them to
463 be a member of the board, they shall automatically cease to be a member of the board and shall be relieved of all duties
464 and responsibilities incident to such membership. All records, books and other materials pertaining to the position shall
465 be turned over to the president and all funds pertaining to the position shall be returned to the treasurer within fourteen
466 days.
467

468 **ARTICLE XI: EXECUTIVE COMMITTEE**

469
470 **Section 1.** There shall be an executive committee of this PTA/PTSA, the members of which shall be:

- 471
472 a. all elected officers;
473
474 b. principal or representative appointed by the principal;
475
476 c. appointed parliamentarian.
477

478 **Section 2.** Special meetings of the executive committee may be called by the president or upon written request of a
479 majority of the executive committee members within three (3) days' notice to each member of the executive committee.
480

481 **Section 3.** A majority of the executive committee shall constitute a quorum for the transaction of business.
482
483

- 484 **Section 4.** Duties of the executive committee shall be to:
485
486 a. transact business referred to it by the board;
487
488 b. appoint standing committee chairs and members;
489
490 c. approve the work of the committees;
491
492 d. act in emergencies between meetings of the board;
493
494 e. make a report at each board meeting
495

496 The executive committee shall take no action in conflict with any action taken by the general membership or the board
497 of directors.
498

499 **ARTICLE XII: STANDING AND SPECIAL COMMITTEES**

500 **#Section 1.** Only members of this local PTA/PTSA shall be eligible to serve in any elective or appointive positions.
501

502 **Section 2.** The board of directors may create or dissolve such special committees as it may deem necessary to promote
503 the purposes of PTA/PTSA and carry on the work of this local PTA/PTSA.
504

505 **Section 3.** The term of office of a committee chair shall be 1 year(s) or until the selection of a successor.
506

507 **Section 4.** The chair of each committee shall present a plan of work to the executive committee for approval. No
508 committee work shall be undertaken without the consent of the executive committee.
509

510

511 **#ARTICLE XIII: GENERAL MEMBERSHIP MEETINGS**

512 **#Section 1.** At least three (3) regular meetings of this PTA/PTSA shall be held during the school year. Dates and times
513 of meetings shall be determined by the executive committee and announced at the first regular meeting of the year.
514 Three (3) days' notice shall be given of a cancellation or change of date or time unless emergency conditions prevent
515 such notice being given.
516

517 **#Section 2.** Special meetings of this local unit PTA/PTSA may be called by the president or by a majority of the board
518 of directors, three (3) days' notice having been given.
519

520 **#Section 3.** The election meeting shall be held in **February**.
521

522 **#Section 4.** The last regular meeting of this PTA/PTSA shall be known as the annual meeting for annual reports and the
523 installation of officers.
524

525 **#Section 5.** The privilege of making motions, debating and voting shall be limited to members of this PTA who have
526 paid dues for the current membership year.
527

528 **#Section 6.** 15 members shall constitute a quorum for the transaction of business in any meeting of this local
529 PTA/PTSA.
530

531

532 **ARTICLE XIV: COUNCIL MEMBERSHIP**

533

534 **#Section 1.** This local PTA/PTSA shall be represented in meetings of the **Marietta City Council of PTAs** by the
535 president, or their alternate, the principal, or their alternate, and by two (2) delegates or their alternates.
536

537 a. **Delegates to the council PTA must be members of this local PTA/PTSA.**

538

539 b. **Delegates and their alternates shall be appointed by the executive committee.**

540

541 c. **Delegates to the council PTA shall serve for a term of one (1) year.**

542

543 **Section 2.** This PTA/PTSA shall pay annual dues as assessed by the council PTA as provided in the council bylaws.
544

545 **ARTICLE XV: GEORGIA PTA CONVENTION**

546
547 **Section 1.** Each local PTA/PTSA that has forwarded its state and national portion of membership dues as shown on the
548 books of the state office, has submitted an annual report to the state office by the last business day of September and has
549 approved bylaws on file by the last day of February of each year shall be entitled to be represented at conventions of the
550 Georgia PTA by its president and one other officer, or their alternates, and one delegate for every fifty paid members or
551 major fraction thereof recorded in the state office.

552 **Section 2. Funds for convention expenses shall be included in the budget of this PTA/PTSA.**

553
554
555 **ARTICLE XVI: FISCAL YEAR & IRS FORM 990**

556
557 **Section 1.** The fiscal year of this PTA/PTSA shall begin on July 1 and end on the following June 30.

558
559 **Section 2. The fiscal year is the twelve month period used for:**

- 560
561 **a. determining whether or not this PTA/PTSA is required to file IRS Forms 990 or 990EZ;**
562
563 **b. if required to file, is the period of financial records to use for completing.**

564
565 **Section 3. PTAs/PTSAs are required to file IRS Form 990 if the annual gross receipts are more than \$25,000**
566 **during the PTA/PTSA fiscal year. Form 990 is due the fifteenth day of the fifth month after the close of the**
567 **PTA's fiscal year.**

568
569 **#ARTICLE XVII: PARLIAMENTARY AUTHORITY**

570
571 The rules contained in the current edition of *Robert's Rules of Order Newly Revised, 10th Edition* shall govern this
572 PTA/PTSA and in all cases in which they are applicable and in which they are not in conflict with these bylaws, the
573 National PTA Bylaws, the Georgia PTA bylaws, or the articles of incorporation.

574
575 **#ARTICLE XVIII: AMENDMENTS**

576
577 **Section 1.** These bylaws may be amended at any regular general membership meeting of this PTA/PTSA by a two-
578 thirds vote of those members present and voting, a quorum being present and notice of the proposed amendments has
579 been provided to the membership thirty (30) days prior to the meeting. The amendment shall become effective upon
580 receipt of approval from the Georgia PTA

581
582 **Section 2.** A committee may be appointed by the president to submit a revised set of bylaws as a substitute for the
583 existing bylaws only by a majority vote at a meeting of this PTA/PTSA, or by a 2/3 vote of the board of directors. The
584 requirements for a revised set of bylaws shall be the same as in the case of an amendment.

585
586 **Section 3.** The adoption of an amendment to any provision of the National PTA Bylaws shall serve automatically and
587 without the requirement of further action by this PTA/PTSA to amend their corresponding bylaws. Local PTAs/PTSAs
588 shall promptly incorporate such amendments in their respective bylaws.

589
590 **Section 4.** The adoption of an amendment to any provision of the bylaws of the Georgia PTA identified by a number
591 symbol shall automatically amend the bylaws of the local PTAs to conform to the action taken by the State Convention.
592 Notwithstanding the automatic character of the amending process, the local PTAs shall promptly incorporate such
593 amendments in their respective bylaws.

594
595 **Section 5. In the event that a revised set of bylaws is required by the Georgia PTA and there are no changes in**
596 **the local PTA information stated in the current bylaws, the thirty (30) day waiting period is waived.**