



everychild.one voice.

LOCAL UNIT BYLAWS

REVISED 2001 - AMENDED 2006

Winnona Park Elementary

School Name

510 Avery Street

Street Address

Decatur

City

GA

State

30030

Zip Code

DeKalb

County

11

PTA District

1649

Local Unit #

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

Winnona Park ES PTA on (date) _____

Signed: _____
(PTA/PTSA President)

President's Name

Street Address

City State Zip Code

Do not write in this space

Approved by: Nancy R. Van Wijk

Date Approved: May 2006

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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 **Winnona Park ES PTA** Parents and Teachers Association, **Decatur**, 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

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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.

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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.

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

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

69
70 **Section 1.** This local PTA/PTSA shall be organized and chartered under the authority of the Georgia PTA in the area in
71 which this local PTA/PTSA functions, in conformity with such rules and regulations, not in conflict with the National
72 PTA Bylaws, as the Georgia PTA may in its bylaws prescribe. The Georgia PTA shall issue to this local PTA/PTSA an
73 appropriate charter evidencing the due organization and good standing of this local PTA/PTSA.
74

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

- 76
77 **a. Adheres to the purposes and basic policies of the PTA;**
78
79 **b. Remits the national portion of the dues, on a monthly basis, through the state PTA to reach the**
80 **national office by dates designated by the National PTA;**
81
82 **c. Has bylaws approved according to the procedures of its state;**
83
84 **d. Submits annual audit report to the state office by the last business day of September;**
85
86 **e. Meets other criteria as may be prescribed by the Georgia PTA.**
87

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

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

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

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

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

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

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

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

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

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

120
121 **Section 12.** This local PTA/PTSA is obligated, upon withdrawal of this charter by the Georgia PTA:
122

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

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

136 **ARTICLE V: MEMBERSHIP AND DUES**

137
138 **#Section 1.** Every individual who is a member of this local PTA/PTSA is, by virtue of that fact, a member of the
139 National PTA and of the Georgia PTA by which this local PTA/PTSA is chartered, and is entitled to all the benefits of
140 such membership.
141

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

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

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

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

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

157 **Section 7.** Each member of this local PTA/PTSA shall pay annual dues of **\$2.50** to said organization. The amount of
158 such annual dues shall include the portion payable to the Georgia PTA and the portion payable to the National PTA.
159

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

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

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

167
168 **#Section 1.** The officers of this PTA/PTSA shall consist of:
169

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

- 177 • 2 secretary(ies) *(designate officer's responsibilities and titles, if applicable), and
178 *
179
180
181
182 • a treasurer. (Georgia PTA does not approve co-treasurers).
183
184 • Other:
185

186
187 Please note: The Parliamentarian is not elected but is appointed by the President.
188

189 **#Section 2.** Officers shall be elected in the month of **May**.
190

191 **#Section 3.** The vote shall be conducted by ballot. When there is but one candidate for an office, the ballot for that
192 office may be dispensed with and election held by voice vote. A majority vote shall be required for election.
193

194 **#Section 4.** The following provisions shall govern the qualifications and eligibility of individuals to be officers of this
195 PTA/PTSA:
196

- 197 a. Each officer shall be a member of this local PTA/PTSA.
198
199 b. No officer may be eligible to serve more than two consecutive terms in the same office. Each officer
200 shall have a vote.
201
202 c. A person who has served in an office for more than one half of a full term shall be deemed to have
203 served a full term in such office.
204
205 d. No member shall serve as a council president while serving as a local unit president.
206

207 **#Section 5.** Officers shall assume their official duties following the close of the school year and serve for a term of **1**
208 year(s) or until their successor is elected.
209

210 **#Section 6.** A vacancy occurring in any office shall be filled for the unexpired term by a person elected by a majority
211 vote of the board of directors, notice of such election having been given to the board of directors. In case a vacancy
212 occurs in the office of president, the first vice-president shall serve notice of the election.
213

214 **#Section 7.** There shall be a nominating committee composed of **5** members (must be an uneven number) and **1**
215 alternates who shall be elected by this local PTA/PTSA at a regular general membership meeting at least one month prior
216 to the election of officers, as outlined in Article VI, Section 2.
217

- 218 a. All members of the nominating committee shall be a member of this PTA/PTSA.
219
220 b. The committee shall elect its own chair.
221
222 c. The nominating committee shall nominate an eligible person for each office to be filled and report its
223 nominees at the regular general membership meeting in **May** at which time additional nominations may
224 be made from the floor.
225
226 d. Only those individuals who are current members of this local PTA and who have signified their consent
227 to serve if elected shall be nominated for, or elected to, such office.
228
229 e. The president is not eligible for election to the nominating committee.
230
231 f. The principal is eligible to serve if elected.
232

233 **#Section 8.** The slate of proposed officers shall be posted in the school office at least ten (10) days prior to the election
234 meeting.
235
236
237

237 **ARTICLE VII: DUTIES OF OFFICERS**

238
239 **Section 1.** The President shall:

- 240
241 a. preside at all meetings of this local PTA/PTSA;
- 242
243 b. serve as an ex officio member of all committees except the nominating committee;
- 244
245 c. coordinate the work of the officers and committees of this local PTA/PTSA in order that the purposes
246 may be promoted;
- 247
248 d. appoint special committees, except the nominating committee;
- 249
250 e. have representatives at council, district and state functions;
- 251
252 f. pass on to the membership at each meeting news and information from state and national bulletins;
- 253
254 g. appoint a parliamentarian who shall serve at all executive committee, board and general membership
255 meetings. The parliamentarian shall not vote on any question except in case of a ballot vote;
- 256
257 h. be a signee on all financial accounts of this PTA;
- 258
259 i. sign and execute all contracts, agreements or other obligations in the name of this PTA/PTSA as
260 authorized by the board of directors;
- 261
262 j. perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary
263 authority, or directed by the board of directors or executive committee.
- 264

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

- 266
267 a. act as aide(s) to the president;
- 268
269 b. in their designated order perform the duties of the president in the president's absence or inability to
270 serve;
- 271
272 c. perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary
273 authority, or directed by the president, the board of directors, or the executive committee.
- 274

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

- 276
277 a. record the minutes of each general, executive committee and board meeting of this PTA/PTSA;
- 278
279 b. read or distribute printed copies of the minutes of the previous meeting for approval;
- 280
281 c. maintain an accurate membership list as provided by the membership chair or committee;
- 282
283 d. have a current copy of the bylaws;
- 284
285 e. have minutes from previous meetings for reference at each meeting;
- 286
287 f. determine the presence of a quorum prior to any business being conducted;
- 288
289 g. call the meeting to order in the absence of the president and vice-president(s), unless the bylaws specify
290 otherwise, and preside until a temporary chair is elected;
- 291
292 h. immediately upon the election of new officers, send a list of their names, addresses and phone numbers
293 to the state PTA office, district director and council president (if applicable);
- 294
295 i. register their signature at the bank as an emergency signature;
- 296
297 j. perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary
298 authority, or directed by the president, the board of directors or the executive committee.

- 299
300 **Section 4.** The treasurer shall:
301
302 a. have custody of the funds of this local PTA/PTSA;
303
304 b. maintain a full account of the funds of this local PTA/PTSA;
305
306 c. make disbursements as authorized by the president, executive board, or this local PTA/PTSA in
307 accordance with the budget adopted by this local PTA/PTSA;
308
309 d. have checks or vouchers signed by two people: the treasurer and one other person. Individuals
310 authorized to sign checks shall not be related to each other by marriage or any other relationship;
311
312 e. never sign a blank check;
313
314 f. pay all bills by check – never by cash;
315
316 g. never deposit funds of this PTA in a personal account or a school account;
317
318 h. always issue a receipt for cash received;
319
320 i. cause to be kept a full and accurate account of the receipts and disbursements in the books belonging to
321 this PTA/PTSA;
322
323 j. be prepared to answer all questions promptly and to have records available at all meetings;
324
325 k. provide a written financial statement at each meeting of the general membership, board of directors and
326 executive committee;
327
328 l. present an annual report of the financial condition of the organization;
329
330 m. have the accounts examined annually at the end of the school year or upon the change of treasurer by an
331 auditor or auditing committee of not fewer than three members;
332
333 n. not sign checks for this PTA after the books are closed for audit;
334
335 o. report the findings of the annual audit to this PTA no later than the first general meeting of the school
336 year;
337
338 p. determine if gross receipts for this PTA's/PTSA's previous fiscal year exceeded \$25,000 and if so file
339 the appropriate Federal Tax Forms, copy of this form must be provided to the state office;
340
341 q. perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary
342 authority, or directed by the president, the board of directors, or the executive committee.

343
344 **#ARTICLE VIII: THE PTA AUDIT**

345
346 **Section 1.** An audit is a financial review that involves following financial transactions through records to be sure that
347 receipts have been properly accounted for and expenditures made as authorized in the minutes and in conformity with
348 PTA/PTSA bylaws and budget limitations.
349

350 **Section 2.** The purpose of an audit is:
351
352 a. to certify the accuracy of the books and records of the financial officer;
353
354 b. to assure the membership that PTA/PTSA resources/funds are being managed in accordance with the
355 Georgia PTA financial policies and procedures.
356

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

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

364
365 **Section 5.** The annual audit report shall be given to this PTA/PTSA no later than the first general membership meeting
366 of the school year.

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

368
369 **Section 7.** The outgoing officers cannot sign checks for this PTA/PTSA after the books are closed for audit.

370
371 **Section 8.** During the audit process it is recommended that expenditures within an adopted budget be limited to those
372 of an emergency nature.
373

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

375
376 **Section 1.** Request for removal

- 377
378
- 379 a. Any member of this local unit can request that an elected officer be removed from office. A request,
380 with reasons, for removal of any officer must be sent in writing to all members of the executive
381 committee and to the Georgia PTA. The written request must state reasons for the officer's removal.
382
 - 383 b. Within seven (7) days of receiving the written request for removal from office, the executive committee
384 shall meet to determine by 2/3 vote whether or not to hold a hearing based solely upon the information
385 presented in the written request.
386
 - 387 c. The executive committee shall communicate its decision in writing within three (3) days to the member
388 who submitted the request, to the Georgia PTA and the board. A copy of the original request for
389 removal shall be attached to the board copy.
390

391 **Section 2.** Hearing

- 392
- 393 a. Prior to a vote for removal from office, the elected officer is entitled to a hearing before the board.
394
 - 395 b. A hearing for the removal of an officer shall be held within seven (7) days of the decision to hold a
396 hearing.
397
 - 398 c. The elected officer must be notified by registered mail at least three (3) days prior to the hearing. If the
399 elected official fails to appear, that individual's rights for a hearing are forfeited.
400
 - 401 d. A representative of the Georgia PTA appointed by the state president shall conduct the hearing.
402
 - 403 e. Based upon information presented at the hearing, the board may, by 2/3 vote, recommend removal from
404 office.
405

406 **Section 3.** Action

407
408 After the hearing of the board, any recommendation for removal from office must be submitted to the membership for
409 action at the next general meeting. An officer may be removed by 2/3 vote of the membership present and voting, a
410 quorum having been established.
411

412 **ARTICLE X: BOARD OF DIRECTORS**

413
414 **Section 1.** The affairs of this PTA/PTSA shall be managed by the board of directors in the intervals between local unit
415 PTA/PTSA general membership meetings.
416

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

418
419 **Section 3.** The members of the board shall be:

- 420
421 a. elected officers;

- 422
423 b. the chairmen of standing committees and the principal of the school or a representative appointed by the
424 principal;
425
426 c. The president shall appoint a parliamentarian, subject to approval of the executive committee of this
427 local PTA/PTSA.
428

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

- 430 a. transact such business as may be referred to it by the membership of the association;
431
432 b. create special committees;
433
434 c. present a report at the regular general membership meetings of this local PTA/PTSA;
435
436 d. select an auditor or an auditing committee to audit the treasurer's accounts;
437
438 e. prepare and submit an annual budget to this local PTA's general membership for adoption;
439
440 f. approve payment of routine bills within the limits of the approved budget;
441
442 g. fill all vacancies in office;
443
444 h. conduct hearings for removal from office.
445
446

447 **Section 5.** If any standing committee chairman shall at any time cease to meet the qualifications or fulfill the duties of
448 the position, that person may be removed from the board by a 2/3 vote of the board of directors.
449

450 **Section 6.** Regular meetings of the board shall be held with the date and time to be fixed by the board at its first
451 meeting of the year.
452

453 **Section 7.** Special meetings of the board may be called by the president or when requested by a majority of the board
454 members upon three (3) days' written notice to each member of the board.
455

456 **#Section 8.** At all meetings of the board, a majority of the members of the board shall constitute a quorum for the
457 transaction of business.
458

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

465 **ARTICLE XI: EXECUTIVE COMMITTEE**

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

- 467 a. all elected officers;
468
469 b. principal or representative appointed by the principal;
470
471 c. appointed parliamentarian.
472
473
474

475 **Section 2.** Special meetings of the executive committee may be called by the president or upon written request of a
476 majority of the executive committee members within three (3) days' notice to each member of the executive committee.
477

478 **Section 3.** A majority of the executive committee shall constitute a quorum for the transaction of business.
479
480

- 480 **Section 4.** Duties of the executive committee shall be to:
481
482 a. transact business referred to it by the board;
483
484 b. appoint standing committee chairs and members;
485
486 c. approve the work of the committees;
487
488 d. act in emergencies between meetings of the board;
489
490 e. make a report at each board meeting
491

492 The executive committee shall take no action in conflict with any action taken by the general membership or the board
493 of directors.
494

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

496
497 **#Section 1.** Only members of this local PTA/PTSA shall be eligible to serve in any elective or appointive positions.
498

499 **Section 2.** The board of directors may create or dissolve such special committees as it may deem necessary to promote
500 the purposes of PTA/PTSA and carry on the work of this local PTA/PTSA.
501

502 **Section 3.** The term of office of a committee chair shall be 1 year(s) or until the selection of a successor.
503

504 **Section 4.** The chair of each committee shall present a plan of work to the executive committee for approval. No
505 committee work shall be undertaken without the consent of the executive committee.
506

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

508
509 **#Section 1.** At least three (3) regular meetings of this PTA/PTSA shall be held during the school year. Dates and times
510 of meetings shall be determined by the executive committee and announced at the first regular meeting of the year.
511 Three (3) days' notice shall be given of a cancellation or change of date or time unless emergency conditions prevent
512 such notice being given.
513

514 **#Section 2.** Special meetings of this local unit PTA/PTSA may be called by the president or by a majority of the board
515 of directors, three (3) days' notice having been given.
516

517 **#Section 3.** The election meeting shall be held in May.
518

519 **#Section 4.** The last regular meeting of this PTA/PTSA shall be known as the annual meeting for annual reports and the
520 installation of officers.
521

522 **#Section 5.** The privilege of making motions, debating and voting shall be limited to members of this PTA who have
523 paid dues for the current membership year.
524

525 **#Section 6.** 15 members shall constitute a quorum for the transaction of business in any meeting of this local
526 PTA/PTSA.
527

528 **ARTICLE XIV: COUNCIL MEMBERSHIP**

529
530 **#Section 1.** This local PTA/PTSA shall be represented in meetings of the by the president, or their alternate, the
531 principal, or their alternate, and by two (2) delegates or their alternates.
532

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

534
535 b. **Delegates and their alternates shall be appointed by the executive committee.**

536
537 c. **Delegates to the council PTA shall serve for a term of one (1) year.**
538

539 **Section 2.** This PTA/PTSA shall pay annual dues as assessed by the council PTA as provided in the council bylaws.
540

540 **ARTICLE XV: GEORGIA PTA CONVENTION**

541
542 **Section 1.** Each local PTA/PTSA that has forwarded its state and national portion of membership dues as shown on the
543 books of the state office, has submitted an annual report to the state office by the last business day of September and has
544 approved bylaws on file by the last day of February of each year shall be entitled to be represented at conventions of the
545 Georgia PTA by its president and one other officer, or their alternates, and one delegate for every fifty paid members or
546 major fraction thereof recorded in the state office.

547
548 **Section 2.** Funds for convention expenses shall be included in the budget of this PTA/PTSA.

549
550 **ARTICLE XVI: FISCAL YEAR & IRS FORM 990**

551
552 **Section 1.** The fiscal year of this PTA/PTSA shall begin on July 1 and end on the following June 30.

553
554 **Section 2.** The fiscal year is the twelve month period used for:

- 555
556 a. determining whether or not this PTA/PTSA is required to file IRS Forms 990 or 990EZ;
557
558 b. if required to file, is the period of financial records to use for completing.

559
560 **Section 3.** PTAs/PTSAs are required to file IRS Form 990 if the annual gross receipts are more than \$25,000
561 during the PTA/PTSA fiscal year. Form 990 is due the fifteenth day of the fifth month after the close of the
562 PTA's fiscal year.

563
564 **#ARTICLE XVII: PARLIAMENTARY AUTHORITY**

565
566 The rules contained in the current edition of *Robert's Rules of Order Newly Revised, 10th Edition* shall govern this
567 PTA/PTSA and in all cases in which they are applicable and in which they are not in conflict with these bylaws, the
568 National PTA Bylaws, the Georgia PTA bylaws, or the articles of incorporation.

569
570 **#ARTICLE XVIII: AMENDMENTS**

571
572 **Section 1.** These bylaws may be amended at any regular general membership meeting of this PTA/PTSA by a two-
573 thirds vote of those members present and voting, a quorum being present and notice of the proposed amendments has
574 been provided to the membership thirty (30) days prior to the meeting. The amendment shall become effective upon
575 receipt of approval from the Georgia PTA

576
577 **Section 2.** A committee may be appointed by the president to submit a revised set of bylaws as a substitute for the
578 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
579 requirements for a revised set of bylaws shall be the same as in the case of an amendment.

580
581 **Section 3.** The adoption of an amendment to any provision of the National PTA Bylaws shall serve automatically and
582 without the requirement of further action by this PTA/PTSA to amend their corresponding bylaws. Local PTAs/PTSAs
583 shall promptly incorporate such amendments in their respective bylaws.

584
585 **Section 4.** The adoption of an amendment to any provision of the bylaws of the Georgia PTA identified by a number
586 symbol shall automatically amend the bylaws of the local PTAs to conform to the action taken by the State Convention.
587 Notwithstanding the automatic character of the amending process, the local PTAs shall promptly incorporate such
588 amendments in their respective bylaws.

589
590 **Section 5.** In the event that a revised set of bylaws is required by the Georgia PTA and there are no changes in
591 the local PTA information stated in the current bylaws, the thirty (30) day waiting period is waived.