

MEMBERSHIP

APPLICATIONS

Applications for membership shall be forwarded to the Membership Committee with proof of payment of dues. The names of the applicants shall be published by the end of the month in which it is received. Any member in good standing who wished to question an applicant's qualifications, or recommend that an applicant not be accepted into membership, shall have 10 days in which to respond in writing to the Membership Committee with a copy to the state president. Any such objections will then be referred to the Board of Directors for action. If the membership Committee or the state president receive no response within 10 days of publication, the final decision to accept or not accept an applicant will be made by the Membership Committee.

DEFINITIONS

There shall be a category of membership called Student Associate Membership (with student to be defined as in the NSA manual).

There shall be a category of membership called Non Resident.

"The equivalent thereof" to three years experience shall be determined by the Membership Committee on a case by case basis, using the following guides:

A degree in accounting with one year's experience.

Successfully passing the Enrolled Agents examination with one year's experience.

Accreditation by the Accreditation Council for Accountancy with one year's experience.

DUES

Annual dues are to be paid prior to the first day of the fiscal year and will be prorated for new members. Credit for the portion of the year expired at application date will be applied to the second year of membership. Applications shall not be processed unless dues have been paid. Annual dues shall be \$96.00 for all members except Student Associate Members' dues which shall be \$12.00 and non resident dues which shall be \$15.00.

Membership benefits will not be available to members whose dues are unpaid.

EXPULSION,
SUSPENSION,
CENSURE

Consideration of charges and complaints against a member shall be handled by the Committee on Ethics and Grievances.

A member renders himself liable to censure, suspension or expulsion for any of the following:

1. Refusal or neglect to give effect to any decision of the Society or the Board of Directors.
2. A violation of the By-Laws or any of the Rules of Professional Conduct as adopted by the membership.
3. A finding by trial board that he is guilty of any act that reflects discredit upon the Society or the profession.
4. Conviction of a crime involving moral turpitude.
5. Failure to meet the reporting requirements for Continuing Professional Education will result in a reduction in status to Associate Member.
6. Failure to pay dues within 90 days after the beginning of the fiscal year will automatically terminate membership. (These former members may still be retained on a mailing list for informational mailings.)

REINSTATEMENT

Reinstatement is to be provided to members delinquent in CPE reporting if the filing requirements are met by December 31st of the reporting year.

Any member suspended for any reason may re-apply for membership as a new member.

Should any suspended member wish to retain his original date of membership, he must pay, in addition to current dues, a sum equal to 50% of those prior dues not paid up to a maximum of one-half of one year's dues.