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Article I Name Offices and Governing Law

Section 1.1 Name

The name of the corporation is the Utah Scottish Association, referred to in these bylaws as the “Association.”

Section 1.2 Nonprofit Status

The Association is a nonprofit corporation organized under the Utah Revised Nonprofit Corporation Act, as amended (the “Act”).

Section 1.3 Principal Office

The principal office shall be at a location in Utah designated by the Board of Directors. The Board may establish additional offices and may use a post office box or other secure mailing address for official correspondence. The Association shall continuously maintain a registered office and registered agent in Utah as required by law.

Section 1.4 Governing Authority

If these bylaws conflict with applicable law or the Articles of Incorporation, applicable law and then the Articles of Incorporation control. References to a statute or federal tax provision include later amendments and corresponding successor provisions.

Article II Purposes and Tax Exempt Limitations

Section 2.1 Charitable and Educational Purposes

The Association is organized and shall be operated exclusively for charitable, educational, and cultural purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code. Its purposes include preserving, promoting, teaching, and celebrating Scottish heritage, history, arts, music, dance, literature, genealogy, athletics, and related cultural traditions, and conducting festivals, educational programs, scholarships, and community activities that further those purposes.

Section 2.2 Private Benefit and Inurement

No part of the net earnings or assets of the Association shall inure to the benefit of, or be distributable to, any director, officer, member, private shareholder, or other private person, except that the Association may pay reasonable compensation for services actually rendered and may make payments that further its exempt purposes.

Section 2.3 Political and Legislative Activity

The Association shall not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. No substantial part of its activities shall consist of carrying on propaganda or otherwise attempting to influence legislation, except to the extent permitted for an organization exempt under Section 501(c)(3).

Section 2.4 Other Restrictions

The Association shall not conduct any activity that is unlawful or inconsistent with its Articles of Incorporation, the Act, or continued exemption under Section 501(c)(3).

Article III Members

Section 3.1 Voting Membership

The Association shall have members with voting rights. Membership is open without unlawful discrimination to persons who support the Association's purposes, submit the required application, and pay applicable dues. Each individual voting member has one vote. Each person included in a couple membership is a separate member and has one vote if that person is identified in the membership records and otherwise eligible to vote.

Section 3.2 Membership Classes

The voting membership classes are Regular, Senior, Couple, and Life. The Board may define reasonable eligibility rules and benefits for these classes, consistent with this Article. Senior membership is available to persons age sixty-five or older. A Life Membership remains effective for the life of the named member while the Association continues to exist, is not refundable or transferable, and is not affected by later dues increases. The Board may grant a complimentary Life Membership for distinguished service.

Section 3.3 Dues and Fees

The Board shall set dues, renewal dates, program fees, and reasonable administrative rules. A dues increase does not alter a fully paid Life Membership or dues already paid for a current period. A membership more than six months in arrears may be suspended after reasonable notice and may be reinstated upon payment of amounts required by Board policy.

Section 3.4 Good Standing

A member is in good standing if the member's dues are current, the member is not suspended, and the member complies with these bylaws and duly adopted policies. Only members in good standing on the record date may vote, hold elected office, or exercise statutory membership rights.

Section 3.5 Resignation Termination and Discipline

A member may resign by written notice. The Board may suspend or terminate a membership for nonpayment of dues, material violation of these bylaws or policies, conduct materially harmful to the Association, or other good cause. Except for automatic suspension for delinquent dues, the member shall receive written notice of the proposed action and reasons at least fifteen days before it becomes effective and an opportunity to be heard, orally or in writing, at least five days before the effective date. The decision shall be made in good faith and documented in the minutes.

Section 3.6 No Transferable Interest

Membership is personal and may not be transferred. No member has an ownership interest in Association property or a right to distributions of income or assets.

Article IV Meetings and Voting of Members

Section 4.1 Annual Meeting

An annual meeting of members shall be held in October at a date, time, and place, or by authorized remote means, fixed by the Board. Members shall elect officers and directors whose terms are expiring and may transact other business stated in the notice.

Section 4.2 Special Meetings

A special meeting may be called by the President, a majority of the Board, or members holding at least ten percent of the votes entitled to be cast on an issue proposed for the meeting. A member demand shall be signed, dated, delivered to the Secretary, and describe the purpose of the meeting. Only business within the stated purpose may be conducted.

Section 4.3 Notice

Written notice of a member meeting shall be given no fewer than ten and no more than sixty days before the meeting, or within any different period required by the Act. Notice shall state the date, time, place or remote-participation instructions, and, for a special meeting, its purpose. Notice shall also state any matter for which the Act, Articles, or these bylaws requires a description of the proposed action.

Section 4.4 Record Date and Voting List

The Board may fix a record date in accordance with the Act. If it does not, the statutory record date applies. The Secretary shall prepare and maintain the list of members entitled to notice and vote and shall make it available as required by law, subject to reasonable safeguards against misuse of personal information.

Section 4.5 Quorum

Ten percent of the votes entitled to be cast on a matter constitutes a quorum for that matter, unless a greater requirement applies under the Act or Articles. Once a member is represented for a matter, the member is deemed present for quorum purposes for the remainder of the meeting unless applicable law requires otherwise.

Section 4.6 Voting Standard

Unless a greater vote is required by law, the Articles, or these bylaws, an action other than an election is approved if a quorum exists and the votes cast in favor exceed the votes cast against. Officers are elected by plurality for each office. At-large directors are elected by plurality, with the available seats filled in order of votes received. Tie votes shall be resolved by a runoff or another fair method approved in advance by the Board.

Section 4.7 Ballots and Proxies

Voting may occur in person or by secure written or electronic ballot authorized by the Board. A ballot shall identify the member, state each proposed action, provide an opportunity to vote for or against each action other than elections, and be received by the stated deadline. Proxy voting is not permitted unless the Board expressly authorizes it for a particular meeting in a manner consistent with the Act.

Section 4.8 Election Procedures

The Nominating Committee shall solicit and verify nominees. Nominations may also be made by eligible members through a reasonable process announced with the election notice, including write-in nominations where practicable. Candidate information and ballots shall be distributed at least fourteen days before the voting deadline. At least two impartial election inspectors who are not candidates shall count or validate ballots and certify the results. Election records shall be retained with the corporate records.

Section 4.9 Action Without a Meeting

Members may take action without a meeting only by a method and vote permitted by the Act, the Articles, and these bylaws. The solicitation shall describe the action, specify the response deadline, and be delivered to every member entitled to vote on the action.

Section 4.10 Rules of Order

The chair shall conduct meetings fairly and efficiently. The current edition of Robert's Rules of Order Newly Revised may guide procedure when consistent with law, the Articles, and these bylaws, but a procedural defect does not invalidate action otherwise lawfully taken.

Article V Board of Directors

Section 5.1 Authority and Duties

The Board of Directors governs the affairs of the Association, establishes policy and strategy, safeguards its charitable assets, oversees legal and tax compliance, approves the annual budget, and supervises officers and any chief staff executive. Individual directors have no authority to bind the Association unless authorized by the Board.

Section 5.2 Composition and Number

The voting Board consists of the five elected officers and not fewer than four nor more than ten at-large directors, for a total of nine to fifteen voting directors. The Board may set the number of at-large seats within that range by resolution before nominations open. The immediate Past President may serve as a nonvoting adviser under Section 7.6.

Section 5.3 Qualifications

Each director shall be at least eighteen years old, a member in good standing, and a resident of Utah unless the Board determines that a limited exception advances the Association's interests and is permitted by law. No employee of the Association may serve as President or Treasurer. Directors shall support the Association's purposes and comply with conflict-of-interest and confidentiality duties.

Section 5.4 Terms

At-large directors serve three-year terms, staggered as nearly equally as practical, and until a successor is elected and qualified. Officers serve as directors during their one-year officer terms. A person may serve no more than two consecutive full terms in the same officer position and no more than three consecutive full terms as an at-large director. After a one-year break, the person is eligible again. Partial terms of less than half a full term do not count toward these limits.

Section 5.5 Resignation and Vacancies

A director may resign by written notice effective when received unless a later date is stated. The Board may fill an at-large vacancy by majority vote of the remaining directors, even if fewer than a quorum remain, for the unexpired term. An officer vacancy shall be filled as provided in Article VI. A reduction in the authorized number of directors does not shorten an incumbent's term.

Section 5.6 Removal

The voting members may remove a director as permitted by the Act. The Board may remove an at-large director for cause by two-thirds of the directors then in office, excluding the director whose removal is considered, after at least ten days' written notice of the grounds and a reasonable opportunity to respond. Cause includes material breach of duty, unlawful conduct affecting the Association, loss of eligibility, persistent failure to perform duties, or three consecutive unexcused absences. An officer may be removed from office under Section 6.4 without necessarily being removed as a director.

Section 5.7 Regular Meetings

The Board shall hold at least four regular meetings each calendar year. The Board may establish the schedule by resolution, and no further notice of a regular meeting is required if the date, time, and place or remote access information were included in that resolution and made available to all directors.

Section 5.8 Special Meetings and Notice

A special Board meeting may be called by the President or any two directors. Notice shall be delivered to each director at least five days before the meeting and shall state the date, time, place or remote access information, and purpose. In an emergency threatening material harm to persons, property, operations, or legal compliance, notice may be shortened to the extent reasonable under the circumstances and permitted by law.

Section 5.9 Quorum and Vote

A majority of the voting directors then in office constitutes a quorum. If a quorum is present, an act is approved by a majority of directors present unless a greater vote is required. Directors may not vote by proxy. A director present when action is taken is deemed to have assented unless the director objects at the beginning of the meeting to holding it or transacting business, or timely records dissent or abstention as provided by the Act.

Section 5.10 Action Without Meeting

The Board may act without a meeting by unanimous written consent of all voting directors then in office. Electronic consents are permitted. The consents shall describe the action, be included in the minutes, and have the same effect as a unanimous vote at a meeting.

Section 5.11 Compensation and Reimbursement

Directors shall not receive compensation for Board service. The Association may reimburse reasonable, necessary, and documented expenses under an approved policy. A director may receive reasonable compensation for separate professional or other services only after full disclosure, approval by disinterested directors under Article VIII, and a finding that the arrangement is fair and in the Association's best interests.

Section 5.12 Orientation and Annual Acknowledgments

Directors shall receive access to the Articles, bylaws, current budget, governing policies, and recent financial reports. Each director shall annually acknowledge the duties of care, loyalty, obedience, confidentiality, and compliance with the conflict-of-interest policy.

Article VI Officers**Section 6.1 Officers**

The elected officers are President, First Vice President, Second Vice President, Secretary, and Treasurer. The Board may appoint an Assistant Treasurer and other assistant officers who need not be directors and who have no Board vote unless separately elected as directors. The offices of President and Secretary may not be held by the same person. The offices of President and Treasurer may not be held by the same person.

Section 6.2 Election and Term

Voting members elect officers annually. Each officer serves from installation at the annual meeting until the next annual meeting and until a successor is elected and qualified, unless the officer earlier resigns, is removed, becomes ineligible, or dies.

Section 6.3 Vacancies

The Board may fill an officer vacancy for the unexpired term by majority vote. The First Vice President succeeds as acting President upon a vacancy in the presidency until the Board fills the office or the members elect a successor, as the Board determines consistent with law.

Section 6.4 Removal and Resignation

An officer may resign by written notice. The Board may remove an officer, with or without cause, by two-thirds of the voting directors then in office, excluding the affected officer, when the Board determines removal is in the Association's best interests. The officer shall receive at least ten days' written notice and a reasonable opportunity to respond. Removal from office does not by itself remove the person as a director unless the person's Board seat is held solely by virtue of that office or removal as a director is separately approved.

Section 6.5 President

The President is the principal volunteer executive officer, presides at member and Board meetings, coordinates implementation of Board decisions, and performs other duties assigned by the Board. The President may sign instruments authorized by the Board but may not unilaterally commit the Association beyond delegated authority.

Section 6.6 First Vice President

The First Vice President performs the President's duties when the President is absent or unable to act and performs other duties assigned by the President or Board.

Section 6.7 Second Vice President

The Second Vice President performs the duties of the President when both the President and First Vice President are absent or unable to act and performs other duties assigned by the President or Board.

Section 6.8 Secretary

The Secretary ensures that accurate minutes are kept; required notices are given; corporate records, governing documents, election certifications, and membership records are maintained; and state filings assigned by the Board are timely completed. The Board may appoint a Membership Secretary, but the elected Secretary retains oversight of the official membership roll unless the Board provides otherwise in writing.

Section 6.9 Treasurer

The Treasurer oversees the custody and accounting of Association funds; financial controls; timely deposits; accurate books; budget preparation; periodic financial statements; required tax and information returns; and the annual financial report to members. The Treasurer shall provide the Board with a balance sheet, statement of activities against budget, cash report, and reconciliation status at least quarterly. The Treasurer shall not be the sole person who receives funds, records transactions, reconciles accounts, and authorizes disbursements.

Section 6.10 Assistant Treasurer

If appointed, the Assistant Treasurer manages general bookkeeping, receipt collection, record organization, and other duties assigned by the Board or Treasurer, subject to the Financial Policies and Procedures Manual. The Assistant Treasurer may serve as an authorized financial officer and bank user only when expressly designated by the Board. The Assistant Treasurer shall not reconcile an account for a period in which that person performed both the underlying bookkeeping and transaction authorization without independent review.

Section 6.11 Delegation and Staff

The Board may delegate operational duties to employees, contractors, or volunteers, but retains ultimate oversight. Delegation shall be documented and shall include appropriate reporting, access, and control requirements.

Article VII Committees and Advisory Positions**Section 7.1 Board Committees**

The Board may establish committees and appoint committee members by resolution. A committee exercising Board authority must consist of at least two directors and may exercise only authority lawfully delegated by the Board. The creating resolution shall state its membership, duties, authority, reporting requirements, and duration.

Section 7.2 Limitations

No committee may amend the Articles or bylaws; elect, appoint, remove, or fill vacancies of directors or officers; approve dissolution, merger, or a disposition of substantially all assets; alter a Board resolution that by its terms is not subject to committee action; or take any action prohibited by the Act.

Section 7.3 Advisory Committees

The Board may establish advisory committees that include members or outside advisers. Advisory committees may recommend action but may not exercise Board authority.

Section 7.4 Nominating Committee

Each year the Board shall appoint a Nominating Committee at least forty-five days before the annual meeting. It should include the immediate Past President, one director, and one member at large, unless the Board documents why a different composition is necessary. A person running in a contested election may not supervise ballot counting or serve as an election inspector.

Section 7.5 Finance and Audit Oversight

The Board shall assign finance and audit oversight to a committee of disinterested directors or, if the Board is small, to at least two disinterested directors other than the Treasurer. They shall review budgets, financial statements, reconciliations, internal controls, significant contracts, tax filings, and any independent financial review or audit.

Section 7.6 Immediate Past President

At the end of a term, the President may serve until the next annual meeting as immediate Past President and nonvoting adviser to the Board and Nominating Committee. The Past President has no authority to bind the Association and is not counted for quorum unless separately serving as a voting director.

Article VIII Standards of Conduct and Conflicts of Interest

Section 8.1 Standard of Conduct

Each director and officer shall act in good faith, with the care an ordinarily prudent person in a like position would exercise under similar circumstances, and in a manner reasonably believed to be in the Association's best interests. A director may rely on information and advice from reliable officers, employees, committees, counsel, accountants, and other qualified persons as permitted by law.

Section 8.2 Disclosure

A director, officer, key employee, or committee member shall promptly disclose any actual or potential financial interest, family relationship, business relationship, or other circumstance that could impair independent judgment concerning an Association transaction or decision.

Section 8.3 Procedure

After disclosure of all material facts, the interested person shall leave the discussion and vote except to answer questions at the request of the chair. Disinterested directors shall determine whether a conflict exists and whether the transaction is fair, reasonable, in the Association's best interests, and no more favorable to the interested person than an available arm's-length alternative. Approval requires the vote required by law from disinterested directors. The minutes shall identify the disclosure, recusals, alternatives considered, comparability information relied upon, and vote.

Section 8.4 Annual Statements and Policy

The Board shall maintain a written conflict-of-interest policy consistent with this Article. Covered persons shall complete annual disclosure statements and update them when circumstances change.

Section 8.5 Confidentiality and Corporate Opportunities

Directors and officers shall protect confidential information and may not use Association information, property, position, or opportunities for improper personal benefit.

Section 8.6 Whistleblower and Nonretaliation

The Association shall maintain a process for good-faith reporting of suspected fraud, misuse of assets, legal violations, or policy violations. Retaliation for a good-faith report or participation in an investigation is prohibited. Reports involving the President or Treasurer shall be directed to a disinterested officer, director, or outside adviser designated by the Board.

Article IX Financial Administration and Internal Controls

Section 9.1 Controlling Financial Policies

The Board-adopted Utah Scottish Association Financial Policies and Procedures Manual governs the Association's financial operations and internal controls. If that manual and another provision of these bylaws address the same financial procedure differently, the manual controls to the extent of the operational conflict, except that applicable law and the Articles of Incorporation remain controlling. The Board shall not use a manual amendment to alter member voting rights, Board composition, officer powers established by law, or any other matter that legally requires a bylaw or Articles amendment. When requirements can reasonably be read together, the stricter control applies.

Section 9.2 Fiscal Year and Budget

The fiscal year shall be set by Board resolution. Before each fiscal year, the Board shall approve a written operating budget. Because the annual festival accounts for a substantial portion of Association activity, the Treasurer, Board, and Festival Committee shall prepare a separate annual festival budget, and the Board must approve that budget before festival-related spending begins. Material budget changes require Board approval. Recurring operating expenses, including insurance and website hosting, may be preapproved annually.

Section 9.3 Financial Controls

The Financial Policies and Procedures Manual shall address authorization levels, separation of duties, cash handling, timely deposits, bank and debit-card access, subaccounts, electronic payments, reimbursement, vendor setup, restricted gifts, contracting, access credentials, record retention, reporting deadlines, and response to suspected misuse. The Board shall review the manual at least annually. Amendments require approval by a majority of the Board unless a greater vote is required by law, the Articles, or these bylaws.

Section 9.4 Bank and Investment Access

Access to the primary bank account and primary debit card is limited to the Treasurer, President, First Vice President, and Assistant Treasurer if appointed and expressly authorized by the Board. No other director, volunteer, committee member, or area head may access the primary account or primary debit card. At least two authorized officers shall have independent account visibility. The Board may establish budget-limited subaccounts or limited debit cards for festival or event area heads, provided the Board approves the account, user, purpose, and funding limit in advance. All such spending remains subject to receipt and authorization requirements. Card information and credentials may not be shared. Lost or compromised cards must be reported immediately, and online purchases shall use secure vendors.

Section 9.5 Disbursements

An expense under \$1,000 may be approved by one authorized financial officer if it is within the approved budget and properly documented. Any single expense over \$1,000 requires prior Board approval at a meeting, by a documented electronic vote, or through written approval by a majority of directors as permitted by law. Every expenditure must have a documented business purpose and a detailed receipt identifying the amount, payee or vendor, date, itemized goods or services, and budget category or purpose. No person may approve a payment to that person or an immediate family member. Checks require two signatures from authorized financial officers; blank checks are prohibited. Checks payable to cash and cash withdrawals are prohibited except for preapproved festival needs with a complete accounting to the Treasurer and Board.

Section 9.6 Receipts and Cash

Receipts for Association-card purchases and requests for reimbursement of personal funds shall be submitted to the Treasurer or Assistant Treasurer within two weeks of the expenditure. If a receipt is lost, the purchaser shall attempt to obtain a duplicate and submit a written explanation containing the same transaction details; reimbursement may be denied if adequate documentation is unavailable. Association cards are the preferred payment method when practical. Personal reimbursement is limited to circumstances in which a vendor does not accept the card or an urgent purchase is necessary and the card is unavailable. Two persons shall count cash together and sign a cash-count form. Cash shall be deposited intact within forty-eight hours and, when reasonably possible, shall not be taken home by one person alone.

Section 9.7 Reconciliations and Reporting

The Treasurer shall reconcile the Association's bank and material financial accounts at least quarterly during non-festival months and monthly during festival-related months, ordinarily May, June, and July. The President, First Vice President, or another director appointed by one of those officers shall review each reconciliation. No single person may control authorization, custody, bookkeeping, and reconciliation for a transaction cycle. The Treasurer shall provide quarterly financial statements, monthly statements during festival season, an annual financial summary, the festival budget before the festival, and a festival budget-to-actual report after the festival. Reports shall be distributed to all directors, reviewed and approved by the Board, retained in the corporate records, and completed within three weeks after the applicable period or after final festival spending is complete.

Section 9.8 Independent Review

At least annually, disinterested directors shall review financial controls, authorized users, debit-card assignments, account access, reconciliations, supporting documentation, and year-end financial statements. The Board shall obtain an independent audit, review, compilation, or agreed-upon procedures engagement when required by law, grant, contract, Board policy, or prudent risk assessment.

Section 9.9 Restricted Funds

Donor restrictions shall be honored. Restricted funds shall be tracked separately in the accounting records and used only for their stated purposes. The Board may accept or decline a restricted gift based on whether the restriction is lawful, practical, and consistent with the Association's purposes.

Section 9.10 No Personal Loans

The Association shall not make loans to directors, officers, members, volunteers, employees, contractors, or any other person. Advances for approved Association expenses must be documented, limited to the approved purpose, and timely reconciled.

Article X Contracts Loans Checks and Deposits

Section 10.1 Contracts

The Board may authorize an officer, employee, or agent to enter into a contract or execute an instrument on behalf of the Association. Authority may be general under a written delegation policy or specific to a transaction. No other person may bind the Association.

Section 10.2 Borrowing

The Association may borrow money or issue evidence of indebtedness only after approval by the Board. Any borrowing secured by material assets or outside the approved budget requires approval by two-thirds of the voting directors then in office.

Section 10.3 Payments

Checks, drafts, electronic transfers, card payments, and other payment orders shall comply with Article IX and the Financial Policies and Procedures Manual. All checks require two signatures from authorized financial officers. Electronic payments must satisfy the applicable spending-approval threshold and may not be approved by the payee. Signature stamps, presigned or blank checks, and shared account credentials are prohibited.

Section 10.4 Depositories and Investments

Association funds shall be held in financial institutions or investment accounts selected by the Board. Investments shall follow a written policy emphasizing preservation, liquidity, prudent diversification, donor restrictions, and the Association's anticipated needs.

Article XI Records Reports and Inspection Rights

Section 11.1 Required Records

The Association shall keep permanent minutes of member and Board meetings, records of actions taken without meetings, accurate membership and election records, governing documents and policies, budgets, required tax filings, and appropriate accounting records. Receipts and bank statements shall be retained for at least seven years; contracts for at least seven years after expiration; and budgets and Board minutes permanently. Financial reports, reconciliations, receipt images, and supporting working papers shall be available to directors for review. Electronic records are acceptable if securely stored and reproducible in legible form.

Section 11.2 Member Inspection

A member may inspect and copy records to the extent and subject to the procedures, proper-purpose requirements, limitations, and confidentiality protections of the Act. The Board may establish reasonable rules concerning notice, time, location, format, redaction, and copying costs.

Section 11.3 Director Access

A director is entitled to inspect and copy corporate books, records, and documents at a reasonable time to the extent reasonably related to the director's duties, subject to lawful protections for privileged, personnel, donor, and confidential information.

Section 11.4 Retention and Destruction

The Board shall adopt a record-retention and destruction policy. No record relevant to a pending or reasonably anticipated audit, investigation, subpoena, claim, or litigation may be destroyed or altered.

Section 11.5 Public Disclosures

The Association shall make its exemption application, determination letter, and required annual information returns available as required by federal law and shall protect nonpublic donor and personal information.

Article XII Indemnification and Insurance

Section 12.1 Indemnification

To the fullest extent permitted by the Act, the Association shall indemnify a person who is or was a director or officer and may indemnify an employee, fiduciary, volunteer, or agent who is made a party to a proceeding because of service to the Association, provided the applicable standards of conduct and authorization requirements are satisfied.

Section 12.2 Advancement of Expenses

The Association may advance reasonable expenses before final disposition of a proceeding upon receipt of any affirmation, undertaking to repay, or other documentation required by the Act and approval by the persons authorized under the Act.

Section 12.3 Insurance

The Association may purchase and maintain directors and officers liability, crime, fidelity, cyber, event, general liability, and other insurance the Board considers appropriate, whether or not indemnification would otherwise be available.

Section 12.4 Nonexclusivity

Rights under this Article are in addition to rights otherwise available under law, the Articles, contract, or Board action, but no indemnification or advancement may exceed what the Act permits.

Article XIII Electronic Communications and Remote Participation**Section 13.1 Electronic Notice and Consent**

To the extent permitted by law, any notice, waiver, consent, ballot, signature, or other communication may be transmitted electronically. A member or director is responsible for maintaining current contact information. Electronic transmission must permit retention or reliable reproduction of the record.

Section 13.2 Remote Meetings

Members, directors, and committee members may participate through communications technology that allows all participating persons to hear or otherwise communicate with one another substantially concurrently, verifies participants when voting, and provides a reasonable opportunity to participate. Remote participation counts as presence in person to the extent permitted by law.

Section 13.3 Security and Accessibility

The Board may adopt reasonable procedures for identity verification, ballot integrity, cybersecurity, accessibility, troubleshooting, and preservation of electronic records. Technology failures shall be addressed fairly and documented by the chair and Secretary.

Article XIV Programs Property and Corporate Arms**Section 14.1 Programs and Activities**

The Association may conduct the Utah Scottish Festival and Highland Games, Burns Suppers, dances, genealogy and clan programs, educational events, publications, scholarships, and other activities that further its purposes. The Board shall periodically determine the scope and frequency of programs based on mission, finances, safety, and capacity rather than requiring an event regardless of circumstances.

Section 14.2 Association Property

All funds, equipment, intellectual property, records, flags, regalia, digital accounts, and other property acquired for Association purposes belong to the Association and shall be inventoried, controlled, and returned according to Board policy.

Section 14.3 Corporate Arms

The corporate arms awarded in 2015 by the Lord Lyon King of Arms, and any permitted derivative, may be used only for official Association purposes and in a manner consistent with applicable heraldic authority, law, and Board policy. No member or outside party acquires a personal right to use the arms.

Section 14.4 Publications and Historical Records

The Board may publish The Clarsach or successor publications and may appoint a historian or archivist to preserve significant records, images, articles, and program materials, subject to privacy, copyright, and record-retention requirements.

Article XV Subsidiaries and Affiliated Entities

Section 15.1 Authorization

The Association may create, acquire, or serve as the sole member of a subsidiary entity only upon approval by two-thirds of the voting directors then in office and after appropriate legal, tax, insurance, and financial review.

Section 15.2 Governance Rights

To the extent provided in a subsidiary's governing documents, the Association may appoint or remove directors, approve budgets, receive reports, and approve major transactions. The Board shall document reserved powers and reporting expectations.

Section 15.3 Operational Separation

Each subsidiary or affiliate shall maintain the legal and operational separation appropriate to its form, including separate governing documents, records, accounts, contracts, insurance, tax filings, and decision-making. Transactions between entities shall be documented, fair, and consistent with charitable-purpose and conflict-of-interest requirements.

Article XVI Amendments

Section 16.1 Proposal

An amendment may be proposed by the Board or by a written petition signed by at least five percent of voting members. The proposal shall state the exact text and an explanation of its purpose.

Section 16.2 Board Approval and Member Approval

An amendment must first be approved by two-thirds of the voting directors then in office. It must then be approved by two-thirds of the votes cast by voting members at a meeting with a quorum or through a lawful ballot process, unless the Act or Articles require a greater vote. This member-approval requirement may not be eliminated by Board action alone.

Section 16.3 Notice

The full text or a clear summary of the proposed amendment shall accompany the meeting or ballot notice at least thirty days before the vote. An amendment materially changing member voting rights, director election or removal, disposition of assets, or dissolution shall be described with particularity.

Section 16.4 Conforming Changes Required by Law

The Board may adopt a nonsubstantive conforming amendment required by a change in law, governmental filing instruction, or clerical correction by two-thirds vote, but shall notify members promptly and may not use this authority to alter member rights or the allocation of governing power.

Article XVII Dissolution and Miscellaneous Provisions

Section 17.1 Dissolution

Upon dissolution, after paying or adequately providing for liabilities, the Association's remaining assets shall be distributed only to one or more organizations then recognized as exempt under Section 501(c)(3) and whose purposes are consistent with the Association's purposes, or to the federal government or a state or local government for a public purpose. No remaining assets may be distributed to a director, officer, or member. Dissolution shall be authorized and carried out in accordance with the Act and the Articles of Incorporation.

Section 17.2 Notice Waiver

A person entitled to notice may waive it in a signed writing or authenticated electronic record delivered before or after the event. Attendance waives objection to notice unless the person timely objects to holding the meeting or transacting business as provided by law.

Section 17.3 Severability

If a provision of these bylaws is held invalid or unenforceable, the remaining provisions remain effective to the fullest extent possible.

Section 17.4 Gender and Number

Words of any gender include all genders, and singular and plural forms include one another when the context permits.

Section 17.5 Effective Date and Supersession

These bylaws become effective upon the approvals stated in the adoption certificate and supersede all prior bylaws and amendments.

Adoption Certificate

The undersigned certify that the foregoing bylaws were duly approved in accordance with the Articles of Incorporation, the prior bylaws, and applicable Utah law, and became effective on the date stated below.

Effective date: _____

President name: _____

President signature: _____

Secretary name: _____

Secretary signature: _____

Drafting References

This draft was prepared with reference to the Utah Revised Nonprofit Corporation Act, Utah Code Title 16, Chapter 6a; federal requirements applicable to organizations described in Internal Revenue Code Section 501(c)(3); and the Utah Scottish Association Financial Policies and Procedures Manual. It should be reconciled with the Association's filed Articles of Incorporation, current registration, IRS determination letter, contracts, and Board-adopted policies before adoption.

- Utah Code Title 16, Chapter 6a, Utah Revised Nonprofit Corporation Act, including provisions governing bylaws, members, directors, officers, meetings, records, conflicts, indemnification, amendments, and dissolution.
- Internal Revenue Service, Exemption Requirements for Section 501(c)(3) Organizations, concerning exempt purposes, private inurement, lobbying limits, and political campaign intervention.
- Existing Board Bylaws of the Utah Scottish Association dated September 2025, including membership classes, cultural activities, officer roles, corporate arms, and dissolution language.