

BYLAWS

OF

NORTHSIDE CHRISTIAN CHURCH

An Oregon Nonprofit Religious Corporation

PREAMBLE

These Bylaws presuppose that the Holy Bible constitutes the only and all-sufficient rule of faith and practice for this church. Therefore, in all things pertaining to system and order, the New Testament, that part of God's Word which describes and defines the Christian Church and its functioning, shall be the church's guide when its teaching is clearly apparent. These Bylaws are to provide direction to the church in matters not specifically addressed by the New Testament and to fulfill necessary legal and business requirements.

ARTICLE 1

LOCATION OF OFFICES

The name of this corporation is Northside Christian Church. It is an Oregon nonprofit religious corporation with principal offices in Linn County, Oregon.

The principal office is located at 240 Broadalbin St. S.W., Albany, Oregon 97321.

The corporation may also have offices at such other places, within or without its state of incorporation, where it is qualified to do business, as its business and activities may require, and as the Board of Directors may, from time to time, designate.

ARTICLE 2

PURPOSE

The purpose for which this organization is formed is to glorify God by forming a local congregation of the Church of the Word of God (Matthew 28:18-20 and Mark 16:15-16). This congregation will provide opportunities for Christian people to continue steadfastly in the apostles' teaching, fellowship, breaking of bread and prayers (Acts 2:42), and prepare them for works of service (Ephesians 4:12).

This corporation is organized exclusively for one or more of the purposes specified in Section 501(c)(3) of the Internal Revenue Code, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code.

This church has been incorporated in the State of Oregon for legal purposes, but said incorporation shall, in no way, interfere with the spiritual organization of the local church as given in the New Testament.

ARTICLE 3

STATEMENT OF FAITH

We believe in one God: Father, Son and Holy Spirit, as revealed in the Holy Bible and made known in Jesus Christ our Lord.

We believe that Jesus the divine Son became human, was born of a virgin, ministered in word and miracle, died for our sin, was raised bodily from the dead, ascended to God's right hand and is coming

again for his people.

We believe that the Holy Spirit is presently ministering through the Christian community, empowering lives of godliness and service.

We believe that the Holy Bible is God-breathed, true in all its teaching, and the final authority for all matters of faith and practice.

We believe that Jesus Christ established his Church on Earth to carry out his saving mission among all people groups and formed the Church to be one Holy people.

We believe in God's saving grace that calls forth from all people: faith, repentance, confession, baptism, and new life and ministry through the Spirit.

And we commit ourselves to the teaching, practice and defense of these truths until the coming of our Lord Jesus Christ.

ARTICLE 4

MEMBERSHIP

Section 4.1 Members

Members of Northside Christian Church shall consist of those persons who have committed themselves to Jesus Christ through faith and have been baptized by immersion and who have expressed their desire to the congregation to be a member of this fellowship.

Section 4.2 Voting Rights

All members of the congregation age 16 and over are eligible to vote on any issue subject to a vote. Absentee ballots and proxy votes are not allowed for any vote of the congregation.

Section 4.3 Administration of the Membership List

A person may be removed from the membership list for the following reasons: having moved out of the area; joining another church fellowship; asking that their name be removed from membership; by the procedure outlined in Matthew 18:15-17; or by the Board of Directors after 2 or more years of inactivity.

Section 4.4 Rights retained by the Members of the Congregation

The members of the congregation retain the right to approve the hiring of the Lead Pastor and retain the right to affirm elders. The members of the congregation must be informed and allowed a minimum of two weeks for feedback on the annual budget and on any borrowing by the congregation.

ARTICLE 5

CHURCH BOARD

Section 5.1 Number of Board Members

The corporation shall have at least three and up to a maximum of nine board members. These board members shall collectively be known as the Church Board or Board of Directors. If the number of members falls below three, prompt action shall be taken to elect or appoint new members (Article 5.3). The initial Board of Directors shall also constitute the Management Team provided for in 5.13 below.

Section 5.2 Duties and Powers

Subject to limitations of the Articles of Incorporation and these Bylaws and of pertinent restrictions of the Corporations Code of the State of Oregon, all the activities and affairs of the corporation shall be exercised by or under the direction of the Church Board. Without prejudice to such general powers, but

subject to the same limitations, it is hereby expressly declared that the Board shall have the following duties and powers in addition to the other duties and powers enumerated in these Bylaws:

- a. To select and remove all the officers, agents and employees of the corporation, prescribe such duties for them as may not be inconsistent with law, with the Articles of Incorporation, or with these Bylaws, fix the terms of their offices and their compensation and in their discretion require from them security for faithful service. The Board may delegate the selection and removal of non-pastoral employees to the Lead Pastor or his delegate. Prior to the final selection of a Lead Pastor, the hiring must be approved by the required vote of the membership of the congregation. (see Article 9.3)
- b. To make disbursements from the funds and properties of the corporation as are required to fulfill the purposes of this corporation as are more fully set out in the Articles of Incorporation, and generally to conduct, manage and control the activities and affairs of the corporation and to make rules and regulations not inconsistent with law, with the Articles of Incorporation or with these Bylaws, as they may deem best.
- c. To adopt, make and use a corporate seal and to alter the form of such seal from time to time as they may deem best.
- d. To borrow money and incur indebtedness for the purposes of the corporation and to cause to be executed and delivered therefore, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, or other evidences of debt and securities therefore. Prior to borrowing money or incurring indebtedness approval must be received by a vote of 65% of the membership of the congregation.
- e. To the extent permitted by the exempt status of the organization, to carry on a business at a profit and apply any such profit that results from the business activity to any activity in which it may legally engage without jeopardizing the nonprofit status of the corporation.
- f. To be the spiritual leaders of the congregation, including the resolution of any disputes.
- g. To meet with and counsel members of the congregation, as appropriate.
- h. To adopt a statement of Executive Limitations to establish limitations upon the authority of the Lead Pastor.
- i. To select one of the members of the Board to serve as President of the Board.
- j. To appoint committees to assist the Board.

Section 5.3 Members of the Church Board

After the dissolution of the Management Team (see section 5.13 below), the Church Board shall be composed of the Lead Pastor and the Elders, except when there are less than two elected Elders in which case the Lead Pastor shall appoint one or more individuals to serve as members of the Board until such time as there are two or more elected Elders.

Section 5.4 Selection

Elders shall be nominated by the Church Elder Board and affirmed by the membership of the congregation. A 65% vote of approval by those members that cast votes is required. Notice of an election shall be provided to the congregation at least two weeks prior to the election through church announcement and email notification. Voting for the election of Elders shall be by written ballot. Potential Elders will be interviewed by the current Board to determine whether their qualifications meet those specified in Section 5.5 below.

Section 5.5 Qualifications

The qualifications for Elders of this congregation shall be in accordance with those listed in Chapter 3 of 1 Timothy, Chapter 1 of the book of Titus, and chapter 5 of 1 Peter. All Elders shall:

- Have been an active participant in the life of the congregation for at least one year, except in the case of the first Church Board to be placed in office.
- Fully agree with and support the purpose, vision and values of the corporation.
- Affirm their agreement with the Statement of Faith of the corporation and behave in a manner that is consistent therewith.
- Have the full support of the existing members of the Board.
- Meet the qualifications as defined in 1 Timothy 3:2-7 and Titus 1:6-9 in the Bible. These qualifications are summarized as follows:
 - *Above reproach* – Elders must lead by example and demonstrate a lifestyle free of patterns of sin.
 - *Husband of one wife* - If single, must maintain purity until marriage; if married, must be faithful to his spouse. .
 - *Temperate* – Elders must be self-controlled, enslaved to nothing, free from excesses.
 - *Prudent* – Elders must be sober, sensible, wise, balanced in judgment, not given to quick, superficial decisions based on immature thinking.
 - *Respectable* – Elders must demonstrate a well-ordered life and honorable behavior.
 - *Hospitable* – Elders must be unselfish with their personal resources. They must be willing to share blessings with others.
 - *Able to Teach* – Elders must be able to communicate truth and sound doctrine in a non-argumentative way. To teach means to control the material and relate it effectively. It applies to lifestyle, as well as verbal communication.
 - *Not addicted to wine* – Elders must be free from addictions and willing to limit their liberty for the sake of others.
 - *Not pugnacious or quick tempered* – Elders must be gentle, patient and approachable, with the ability to handle difficult situations with a steady spirit. Leaders must be able to handle their own anger honestly and maturely.
 - *Uncontentious* – Elders must not be given to quarreling or selfish arguing.
 - *Free from the love of money* – Elders must not be stingy, greedy, out for sordid gain, or preoccupied with amassing material things.
 - *Manage own household* – Elders must have a well-ordered household and a healthy family life.
 - *Not a new convert* – Elders must not be new believers. They must have been Christians long enough to demonstrate the reality of their conversion and depth of their spiritual maturity.
 - *Good reputation with outsiders* – Elders must be well respected by unbelievers and free from hypocrisy.
 - *Not self-willed* – Elders must not be stubborn, prone to force opinions on others or abuse authority. They must be servants.
 - *Loving what is good* – Elders must desire the will of God in every decision. Their choices must reflect a heart that loves God and people.

- *Just* – Elders must desire to be fair and impartial. Their judgments must be based on scriptural principle and godly thinking.
- *Devout* – Elders must be devoted Christ-followers seeking to be conformed to His likeness. They must be committed to prayer, worship, study of scripture, leading in personal ministry, and guarding their own relationship with God.
- *Holding fast to the faithful Word* – Elders must be stable and well versed in the faith, obedient to the Bible, continually seeking to be controlled by the Holy Spirit.

Section 5.6 Term of Office

An Elder's term consists of four years, beginning on January 1st and ending on December 31st. The terms of the Elders shall be arranged in such a manner as to have staggered terms. No elder may serve more than two consecutive four-year terms. An Elder who has completed two consecutive terms may be re-elected after one year off the Church Board.

Section 5.7 Removal of Elders

The Church Board may remove an Elder from his position under the following conditions:

- a. The Elder misses five (5) or more board meetings in a calendar year.
- b. The Elder becomes physically incapacitated.
- c. The Elder becomes spiritually unqualified including, but not limited to, immoral behavior.
- d. The Elder is found to have engaged in activities that are directly contrary to the interests of the organization.

Before any such removal occurs, the Elder shall be advised of the allegation and the basis for the allegation and shall be given an opportunity to present any contrary evidence or explanation to the Board. Removal must be approved by a 65% vote of all members of the Board (whether present or not), excluding the Elder being removed.

Section 5.8 Filling of Vacancies

If an Elder resigns or is removed from office, the remaining Elders may leave that position vacant or may call a special election to appoint another individual to serve as an Elder until the next regular term.

Section 5.9 Rights of Inspection

Every member of the Church Board shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation for a purpose reasonably related to that person's interest as a Board Member.

Section 5.10 Compensation

Members of the Church Board shall serve without compensation. In addition, they shall be allowed reasonable advancement or reimbursement of expenses incurred in the performance of their duties.

Section 5.11 Meetings of the Church Board

Meetings shall be conducted by the President of the Board as needed and determined by the President of the Board.

- a. Regular meetings of the Board shall take place at least once each calendar quarter.
- b. Annual meetings of the Board shall be held in the fourth quarter of the calendar year to appoint officers of the corporation for the following calendar year and to conduct any necessary business of the corporation.
- c. The President of the Board shall determine and provide notice as to the location of each meeting.

d. A simple majority of the members of the Board shall constitute a quorum.

Section 5.12 Liability and Insurance

Members of the Church Board of Directors of the Corporation shall not be personally liable for the debts, liabilities, or other obligations of the corporation.

Except as may be otherwise provided under provisions of law, the Board of Directors may adopt a resolution authorizing the purchase and maintenance of insurance on behalf of any agent of the corporation (including a director, officer, employee or other agent of the corporation) against liabilities asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, whether or not the corporation would have the power to indemnify the agent against such liability under the Articles of Incorporation, these Bylaws or provisions of law.

Section 5.13 Management Team (to be removed upon formation of the Board of Elders)

The Management Team is comprised of the initial Board of Directors. Once a minimum of three Elders have been elected, the Management Team will dissolve. Until such a time, all elected Elders (see 5.4) will serve as members of the Management Team. The Management Team will function according to the guidelines set herein.

ARTICLE 6

OFFICERS OF THE CORPORATION

Section 6.1 President of the Corporation

The President shall call and preside over board meetings. The President works with the board, staff and congregation to further the organization's mission and ensure board resolutions are carried out. The President is responsible for ensuring that the Board of Directors and its members are aware of and fulfill their governance responsibilities; comply with applicable laws and Bylaws; and are accountable for their performance. The president is appointed by the Church Elder Board.

Section 6.2 Secretary of the Corporation

The Secretary shall be appointed by the Church Elder Board.

The Secretary shall keep, or cause to be kept, a book of minutes at the principal office or such other place as the Board may order, of all meetings of the Board, with the time and place of holding, whether regular or special, and if special, how authorized, the notice thereof given, the names of those present at the Board and the proceedings thereof. The Secretary shall keep, or cause to be kept, at the principal office in the State of Oregon the original and a copy of the corporation's Articles and Bylaws, as amended to date.

The Secretary shall give, or cause to be given, notice of all meetings of the Board and shall have such other powers and perform such other duties as prescribed by the Board.

Section 6.3 Treasurer

The Treasurer shall be appointed by the Church Board.

The Treasurer shall be the Chief Financial Officer of the corporation and shall keep and maintain, or cause to be kept and maintained, adequate and correct accounts of the properties and business transactions of the corporation. The books of account shall at all reasonable times be open to inspection by any Board Member.

The Treasurer shall deposit all monies and other valuables in the name and to the credit of the corporation with depositories designated by the Board. The Treasurer shall disburse the funds of the corporation as may be ordered by the Board, shall render to the President and the Board and Lead Pastor, whenever they request it, an account of all of his or her transactions and of the financial

condition of the corporation, and shall have such other powers and perform such other duties as may be prescribed by the Board.

The Treasurer (or his or her delegate) shall be responsible for the counting and depositing of contributions, making payment of salaries and other expenditures, maintaining financial records, issuing financial reports, and filing tax returns and other information required by the state and federal government.

Section 6.4 Removal from Office

Any officer may be removed, either with or without cause, by the Board of Directors at any time by a simple majority vote. Any officer may resign at any time by giving written notice to the Board of Directors or to the President of the corporation. Any such resignation shall take effect at the date of receipt of such notice or at any later date specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. The above provisions of this Section shall be superseded by any conflicting terms of a contract which has been approved or ratified by the Board of Directors relating to the employment of any officer of the corporation.

Section 6.5 Vacancies

Any vacancy caused by the death, resignation, removal, disqualification, or otherwise, of any officer shall be filled by the Board of Directors in accordance with these Bylaws.

ARTICLE 7

ORDINATION

Section 7.1 Ordination or Commission

The Church Board may ordain or commission into Christian ministry anyone qualified and accepted for ministry in accordance with the books of Titus and 1 Timothy, and any additional policies for ordination as may be adopted by the Board.

Section 7.2 Ministry Leaders

The Church Board may appoint Ministry Leaders in accordance with 1 Timothy 3:8-13 who function as servants of the church and assistants to the Pastor or the Board.

ARTICLE 8

INDEMNIFICATION

Section 8.1 Indemnification

The corporation shall indemnify any person who was or is a party or is threatened to be made a party to any proceeding by reason of the fact that such person is or was an agent of the corporation, to the fullest extent permitted under the laws of Oregon, as it may be amended from time to time.

Section 8.2 Definition of Agent

For the purposes of this Article, "Agent" means any person who is or was a Director, Officer, or Employee or other agent of this corporation, or is or was serving at the request of the corporation as a Director, Officer, Employee, or Agent of another foreign or domestic association, corporation, partnership, joint venture, trust, or other enterprise, or was a Director, Officer, Employee, or Agent of a foreign or domestic organization which was a predecessor organization.

ARTICLE 9

LEAD PASTOR

Section 9.1 Responsibilities

The Lead Pastor is responsible for all activities of the organization, subject to any limitations adopted by the Church Board under Section 5.2. The Lead Pastor shall delegate responsibility and authority to staff members as he deems appropriate.

Section 9.2 Qualifications

The qualifications for the Lead Pastor shall include those listed in Chapter 3 of 1 Timothy and Chapter 1 of the book of Titus. The Lead Pastor shall affirm his agreement with the Statement of Faith of the corporation and shall conduct himself in a manner that is consistent therewith. Any other qualifications shall be determined by the Church Board.

Section 9.3 Selection

The Church Board shall nominate a candidate for the position of Lead Pastor and he shall be affirmed by a vote of the congregation's members. The nominee must receive a 65% affirmative vote from those members who cast votes.

Section 9.4 Removal from Office

The Church Board may remove the Lead Pastor from his position under the following conditions:

- The Lead Pastor becomes physically incapacitated.
- The Lead Pastor becomes spiritually unqualified including, but not limited to, immoral behavior.
- The Lead Pastor is found to have engaged in activities that are directly contrary to the interests of the organization.

Before any such removal occurs, the Lead Pastor shall be advised of the allegation and the basis for the allegation and shall be given an opportunity to present any contrary evidence or explanation to the Board at a meeting of the Board. Removal must be approved by a three-quarters vote of all members of the Board (whether present or not), excluding the Lead Pastor.

ARTICLE 10

ASSOCIATE PASTORS

Section 10.1 Responsibilities

The responsibilities of each Associate Pastor shall be defined by the Lead Pastor and shall be given to each Associate Pastor in writing.

Section 10.2 Qualifications

The qualifications for an Associate Pastor shall include those listed in Chapter 3 of 1 Timothy and Chapter 1 of the book of Titus. Associate Pastors shall affirm their agreement with the Statement of Faith of the corporation and shall conduct themselves in a manner that is consistent therewith. Any other qualifications shall be determined by the Lead Pastor.

Section 10.3 Selection

The Lead Pastor shall select all Associate Pastors, after consultation with the Church Board.

Section 10.4 Removal from Office

The Lead Pastor may remove an Associate Pastor from office, after consultation with the Church Board.

ARTICLE 11

NONPASTORAL STAFF

Section 11.1 Responsibilities

The responsibilities of each non-pastoral staff member shall be defined by the Lead Pastor (or his delegate) and shall be given to each staff member in writing.

Section 11.2 Qualifications

The qualifications of each non-pastoral staff position shall be determined by the Lead Pastor (or his delegate). All staff members shall affirm their agreement with the Statement of Faith of the corporation and shall conduct themselves in a manner that is consistent with the Statement of Faith.

Section 11.3 Selection

The Lead Pastor (or his delegate) shall select all non-pastoral members of the staff.

Section 11.4 Removal from Office

The Lead Pastor (or his delegate) may remove a non-pastoral staff member without consultation with the Church Board.

ARTICLE 12

RECEIPT, INVESTMENT AND DISBURSEMENT OF FUNDS

Section 12.1 Receipt of Funds

The corporation shall receive all monies and/or other properties transferred to it for the purposes for which the corporation was formed (as shown by the Articles of Incorporation). However, nothing contained herein shall require the Church Board to accept or receive any money or property of any kind if it shall determine in its discretion that receipt of such money or property is contrary to the expressed purposes of the corporation as shown by said Articles.

Section 12.2 Investment of Funds

The corporation shall hold, manage and disburse any funds or properties received by it from any source in a manner that is consistent with the expressed purposes of this corporation.

Section 12.3 Disbursement of Funds

No disbursement of corporation money or property shall be made until it is first approved by the President of the corporation or by the Treasurer or by the Church Board. However, the Board shall have the authority to appropriate specific sums to fulfill the objects and purposes for which the corporation was formed and to direct the officers of the corporation from time to time to make disbursements to implement said appropriations.

Section 12.4 Instruments in Writing

All checks, drafts, demands for money and notes of the corporation, and all written contracts of the corporation shall be signed by such officer or officers, agent or agents, as the Church Board may from time to time by resolution designate.

ARTICLE 13

CORPORATE RECORDS AND REPORTS

Section 13.1 Records

The Corporation shall maintain adequate and correct accounts, books and records of its business and properties. All such books, records and accounts shall be kept at its principal place of business in the State of Oregon, as fixed by the Church Board from time to time.

Section 13.2 Inspection of Books and Records

The books of account, and minutes of the Church Board, shall be open to inspection upon the written demand of any member of the Board at any reasonable time, for a specifically stated purpose reasonably related to his or her interests as a Board member.

Every Board Member shall have the absolute right at any reasonable time to inspect all books, records, documents of every kind, and the physical properties of the Corporation, and also of its subsidiary organizations, if any.

ARTICLE 14

IRC 501(c)(3) TAX EXEMPTION PROVISIONS

Section 14.1 Limitations on Activities

No substantial part of the activities of this corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation [except as otherwise provided by Section 501(h) of the Internal Revenue Code], and this corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office.

Notwithstanding any other provisions of these Bylaws, this corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

Section 14.2 Prohibition Against Private Inurement

No part of the net earnings of this corporation shall inure to the benefit of, or be distributable to, its members, directors or trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes of this corporation.

ARTICLE 15

CONFLICT OF INTEREST POLICY

Section 15.1 General Policy

All conflicts of interest and even the appearance of conflict of interest must be avoided by all members of the Church Board, employees, consultants and those who provide services or furnish goods to the organization. If any possible conflict of interest arises, it is the duty of the party involved to immediately declare such conflict of interest to the Board of Directors.

After disclosure of the potential conflict and all material facts, and after any discussion with the interested person, he/she shall leave the board meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board members shall decide if a conflict of interest exists.

After exercising due diligence, the governing board shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

Section 15.2 Staff Conflict of Interest

Any Elder who is also on staff or directly related to a staff member shall exclude himself from any discussions involving their own employment or compensation or that of their relative. Relatives, for purposes of this section, shall include spouses, brothers, brothers-in-law, sisters, sisters-in-law, sons, daughters, parents, parents-in-law, and grandparents.

Section 15.3 Limitation on Political Activity

The Church Board shall not actively participate in their capacity as a Board Member in the political candidacy of any person.

ARTICLE 16

AMENDMENT OF BYLAWS

These Bylaws may be amended at any meeting of the membership of the congregation, if each of the following has been satisfied:

- The agenda for the meeting listed Amendment of the Bylaws as a topic of the meeting.
- The text of the proposed amendments was made available to the members in writing at least ten days prior to the meeting.

Any change in Bylaws must receive a positive vote by 65% of the church members who participate in the vote, and shall take immediate effect.

ARTICLE 17

DISTRIBUTION UPON DISSOLUTION

Upon the dissolution of this corporation, its assets shall be distributed in accordance with the Articles of Incorporation.

ARTICLE 18

CONSTRUCTION AND TERMS

If there is any conflict between the provisions of these Bylaws and the Articles of Incorporation of this corporation, the provisions of the Articles of Incorporation shall govern.

Should any of the provisions or portions of these Bylaws be held unenforceable or invalid for any reason, the remaining provisions and portions of these Bylaws shall be unaffected by such holding.

All references in these Bylaws to the Articles of Incorporation shall be to the Articles of Incorporation, Articles of Organization, Certificate of Incorporation, Organizational Charter, Corporate Charter, or other founding document of this corporation filed with the Secretary of State and used to establish the legal existence of this corporation.

All references in these Bylaws to a section or sections of the Internal Revenue Code shall be to such sections of the Internal Revenue Code of 1986 as amended from time to time, or to corresponding provisions of any future federal tax code.