

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

---

## **NABL: IRS Clarifies Effective Date in Non-Issue Price Arbitrage Regs.**

The IRS has sent to the Federal Register for publication on Monday, August, 14, 2017, a correction to clarify the effective date in the non-issue price arbitrage regulations published in the Federal Register July 18, 2016. The correction adds regulation section 1.148-6(d)(3)(iii)(A) to the list of provisions that are effective for bonds sold on and after October 17, 2016.

The correction is available [here](#).