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The Tax Cuts and Jobs Act: The Impact on the Municipal Bond Market.

The Tax Cuts and Jobs Act: The Impact on the Municipal Bond Market.
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A Bond Buyer / Orrick Webinar

Different versions of the Tax Cuts and Jobs Act (the “Act”) have been approved by the House and Senate, and the two chambers are conferencing to resolve the differences and send the final Act to the President by year end. Even if we do not have a final Act by year end, we expect to have a much better idea of the final product. The Act will make significant changes to tax rules that apply to tax-exempt bonds and related matters, likely including the elimination of tax exempt advance refunding bonds and potentially including changes to the ability to issue private activity bonds.

Topics to be Discussed:

- Status of Private Activity Bonds
- Status of Advance Refunding Bonds and alternatives thereto
- Other changes: tax credit bonds, stadium bonds
- Transition Rules
- 2018 and beyond – technical corrections and needed fixes
- Reduction in corporate tax rate, status of AMT
- Next Steps for Issuers and Borrowers

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