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Financing Affordable Housing and Small Businesses through Opportunity Zones.

Abstract

The Opportunity Zones tax incentive, created by the Tax Cuts and Jobs Act of 2017, was designed to spur investment in low-income and undercapitalized communities. How can stakeholders use the program to support affordable housing, finance small businesses, and boost job creation? The experiences of investors, developers, government officials, and business representatives show how the incentive is playing out nationally and locally in Cuyahoga County, Ohio.

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The Urban Institute

by Jorge González & Brett Theodos

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