Bond Case Briefs

Municipal Finance Law Since 1971

- NFMA Introduction to Municipal Bond Credit Analysis.
- SEC Urged to Disapprove Rule on MA Core Conduct.
- Neighborly Raises $5.5M from Joe Lonsdale's Formation 8, Ashton Kutcher to Transform the Municipal Debt Market.
- How Standard & Poor's Treats Public-Private Partnerships in U.S. State and Local Government Debt Analysis.
- SIFMA: Alternative Issue Price Method 'Not Workable' As Proposed.
- IRS Rules that No Abusive Arbitrage Device Was Used in Connection With Bond Issue: Tax Analysts
- NABL: TEB Announces VCAP Changes.
- *City of Seattle v. Department of Revenue* – Supreme Court of Oregon holds that cities' interest in electrical transmission capacity, purchased from electrical cooperative and used to transmit electricity over region's federally administered power grid, could be taxed by Department of Revenue as a property interest "held" by the cities.
- And finally, Yet Another Reminder of Why People Hate Lawyers is brought to us this week by *Parker v. Town of Erwin*, in which the court began its opinion thusly, "The evidence in the record tends to show that a Christmas parade was held in Erwin, North Carolina, on 5 December 2011." *"Tends to show?"* Were there cars driving down Main Street? Did one of those cars contain a fat man in a red suit? If yes, I tend to think that we can definitively conclude that a bleepin' Christmas parade was held. Please open your hymnals to page 25 and join us in singing, "We Tend to Wish You a Merry Christmas."

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