

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

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## **What Makes a Bond “Green”?**

Most people agree that a “bond” is a financial instrument pursuant to which a creditor (holder of the bond) lends money to a borrower (the issuer of the bond) over a specified period of time in exchange for a periodic interest payment. However, although I occasionally see headlines about green bonds being issued, it was not clear to me what made a bond “green”. Since I like to drink clean water and breathe clean air, I thought it would be worth looking into.

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### **The Public Finance Tax Blog**

By Cynthia Mog

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