

Bond Case Briefs

Municipal Finance Law Since 1971

Introduction To Tax For Public Finance - Orrick Tax Presentation.

Topics covered:

- Introduction to Tax for Public Finance
- Tax-Exemption for State and Local Bonds
- Inefficiency in Tax-Exempt Subsidy
- Types of Tax-Exempt Bonds
- Overview of Federal Income Tax Restrictions
- Use of Proceeds and Financed Project Private Activity Restrictions
- Privately Used Projects
- Arbitrage and Rebate
- Other Federal Income Tax Restrictions
- Tax Definitions—New Money vs. Refunding
- Tax Definitions—Issuer and “Issue”

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The content of this article is intended to provide a general guide to the subject matter. Specialist advice should be sought about your specific circumstances.