

Bond Case Briefs

Municipal Finance Law Since 1971

- [MSRB Mark-Up Disclosure Implementation Forum: Webcast](#)
- [NFMA Summary: GASB 87, New Governmental Lease Accounting Standards.](#)
- [BDA's 2016-17 Federal Regulatory and Legislative Priorities and Accomplishments.](#)
- [Why Governmental Accounting and Financial Reporting Is - and Should Be - Different: GASB White Paper](#)
- [MSRB Provides Continuing Education Planning Tool for Municipal Advisors.](#)
- [MSRB Releases New MuniEdPro® Courses on Best Execution and Gift-Giving.](#)
- [IRS Tax Exempt & Government Entities FY 2018 Work Plan.](#)
- ["TEFRA is a Four-Letter Word"](#)
- [Witemyer v. City of Portland](#) - Supreme Court of Oregon holds that city "arts tax," imposing \$35 tax on each resident of city who was at least 18 years old, had income of \$1,000 or more per year, and did not reside in household that was at or below federal poverty guidelines, took income and household resources into account, and thus was not unconstitutional "poll or head tax," though income was not taken into account in determining amount of tax.
- And finally, What Could Possibly Go Wrong? Ingrate Edition, is brought to us this week by [Lycourt-Donovan v. Columbia Gas of Ohio, Inc.](#), in which gas company learned of naturally-occurring concentrations of natural gas forming in neighborhood basements and - by all accounts - did an exemplary job of detection, prevention, remediation, communication, etc. And still they were sued by the ingrate homeowners for doing what certainly must be Plan A in any such scenario - TURNING OFF THE BLEEPIN' GAS! Somewhere (probably in Ohio), Columbia Gas of Ohio executives sleep - vengeful visions of fireballs dancing in their heads.