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What do Walt Disney World and the 2018 Tax-Exempt Bond Market Have in Common?

Last week, all of my dreams came true when I had the good fortune of going to Walt Disney World with my family. In addition to watching my kids train to be Jedi Knights, I had the opportunity to meet a number of Disney characters, including Cinderella. In so doing, I was reminded that although tax reform eliminated tax-exempt advance refunding bonds issued after December 31, 2017 (discussed [here](#) and [here](#)), it did nothing to curb the use of so-called “Cinderella Bonds” to advance refund outstanding tax-exempt bonds. Heartened by this realization, I resolved to write this post to discuss the topic.

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The Public Finance Tax Blog

By Joel Swearingen

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Squire Patton Boggs

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