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S&P: New GASB Statements 74 And 75 Provide Transparency For Assessing Budgetary Stress On U.S. State & Local Government OPEBs.

In June 2015, the Governmental Accounting Standards Board (GASB) adopted Statement No. 74 (GASB 74), related to financial reporting for postemployment benefit plans with irrevocable trusts (other than pension plans), and Statement No. 75 (GASB 75), related to accounting and financial reporting for postemployment benefits.

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