

Bond Case Briefs

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Reissuance for State and Local Bonds: SIFMA Comment Letter

SUMMARY

SIFMA provides comments to the Internal Revenue Service (IRS) in response to request for comment on proposed regulations that address when tax-exempt bonds are treated as retired for the purposes of section 103 and sections 141 through 150 of the Internal Revenue Code. (Re: REG-141739-08: Reissuance of State or Local Bonds)

[Read Comment Letter.](#)