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## **Understanding A Path To Boosting Lower-Income Communities: Qualified Opportunity Zones.**

Anyone involved in any type of commercial real estate endeavor has by now heard of the qualified opportunity zone program. For those who haven't, the qualified opportunity zone (QOZ) came out of the bipartisan Investing in Opportunities Act of 2017 as a means for investors to defer paying taxes on capital gains after the sale of assets. Eventually, it found its way into the Tax Cuts and Jobs Act of 2017 and was rolled out soon after. In all the pro-and-con media hype around the program, many forget that its underlying purpose was to funnel financial resources toward in-need lower-income communities.

Though the program is still in its early days - it is, after all, a long-term initiative - the following issues should be considered when discussing QOZs: the program's impact on lower-income areas, how qualified opportunity funds (QOFs) can boost economic development and how investors can ensure gains are directed to areas in need. With that said, there are still questions as to whether this community revitalization program is actually being utilized to revitalize communities.

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