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## **Orrick Webinar: 2020 Update on the Low Income Housing Tax Credit**

*Recorded December.23.2020 | December.28.2020*

One of the highlights of the recently passed COVID Relief Legislation bill is the permanent minimum 4% Low Income Housing Tax Credit rate. Orrick and guest panelists discuss this new legislation and its effect on affordable housing projects. Topics addressed include:

- Which buildings are covered by the new law
- How the effective date will apply to draw down deals
- The issue date of the “obligation” vs the issue
- The interaction between the permanent rate and the 50%

[Watch the webinar.](#)

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