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## After Rocky Start, Opportunity Zones Could Boom In 2021.

President-elect Joe Biden and his administration are keen to undo much of what their predecessors did. Yet when it comes to one flagging Trump initiative— the opportunity zone program— Biden and the Democrat-controlled Congress could actually provide a big boost.

The unique program, which offers a complicated and multipart capital gains tax breaks on funds invested into certain lower income zip codes (as identified by local officials and blessed by the Treasury) was created by the Tax Cuts and Jobs Act of 2017 (a.k.a the Trump tax cuts), which passed without any Democratic support. Yet the opportunity zone idea has bipartisan roots.

That crucial cross-aisle appeal, combined with the potential for increased regulatory clarity, possible tax rate increases, the massive gains of the unprecedented bull market of the last decade-plus and the economic devastation in cities from Covid-19 have all set the stage for what could be a long-anticipated rush to opportunity zones.

Continue reading.

**Forbes**

by Jason Bisnoff

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