Bond Case Briefs

Municipal Finance Law Since 1971

- Hawkins Advisory: Final Treasury Reissuance Regulations Addressing Modifications of Debt Instruments to Replace IBORs
- ARPA Final Rule – The "B-Sides Collection": Funding Capital Projects
- Log4j Code Vulnerability Emboldens US Public Finance Cyber Attacks.
- Exploring Demographic & Organizational Trends in a Post-COVID World: NFMA Webinar
- *Bellock v. United States* – District Court holds – as a matter of apparent first impression – that a developer could treat debt instruments (i.e. bond anticipation notes) issued by a political subdivision as a cost of construction pursuant to Rev. Proc. 92-29 (Alternative Cost Method) while also treating interest on the repayment of that debt instrument as tax exempt pursuant to 26 U.S.C. § 103.
- And finally, You Had Me At Perchloroethylene is brought to us this week by *Gavora, Inc. v. City of Fairbanks*, in which the court noted that, "Dry-cleaning tenants contaminated groundwater with tetrachloroethylene, also known as perchloroethylene." Oh! Now we get it! Tetrachloroethylene seemed vaguely familiar, but not until we were reminded that it is also known as our old friend perchloroethylene did things begin to make sense.