# **Bond Case Briefs**

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## Your Role in Protecting Tax-Exempt Bonds During Legislative Changes: Ballard Spahr

#### Summary

President Trump has indicated that one of his key economic priorities is to extend the expiring provisions of the Tax Cuts and Jobs Act (TCJA). However, Congress still needs to resolve disagreements on the cost and funding of extending these provisions, with legislators looking at a variety of federal tax law provisions not historically under consideration, including tax-exempt bonds. To emphasize the importance of tax-exempt bonds as a critical financing tool for municipalities and other beneficiaries, individuals can contact their senators and representatives or submit projects to the Government Finance Officers Association (GFOA) Built by Bonds database, highlighting their positive benefits for their area of the country.

### The Upshot

- Advocate with your federal legislators.
- Submit your project to GFOA's Built by Bonds Database: GFOA Built by Bonds Submission Form.
- An <u>online resource from the University of Chicago</u> provides useful information for each U.S. congressional district about state and local government units that use municipal bonds, including the types and volume of infrastructure investments financed.

### Continue reading.

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### **Ballard Spahr LLP**

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