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Novogradac: A Deeper Dive into Opportunity Zones 2.0

The One Big Beautiful Bill Act (OBBBA), signed into law July 4, made the opportunity zone (OZ) incentive a permanent part of the Internal Revenue Code. In this episode of the Tax Credit Tuesday podcast, Michael Novogradac, CPA, and Novogradac partner Jason Watkins, CPA, review the changes to OZs instituted by the OBBBA. They explore the Opportunity Zones (OZ) 2.0 Mapping Tool, which Novogradac launched Aug. 19. Novogradac and Watkins also discuss the emphasis on investing in rural areas for the next set of OZs, nominations which begin July 1, 2026. Finally, the pair the new reporting requirements for OZs and the upcoming "dead zone" for investments, which is projected by some to occur next year.

Watch video.

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