



Tax-Exempt Bond Financing Under the Stimulus Legislation

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The American Recovery and Reinvestment Act of 2009 (the "Act"), signed into law by President Obama on Feb. 17, 2009, includes numerous municipal bond provisions designed to help stimulate the struggling U. S. economy. Some of the most noteworthy provisions of the Act are intended to make it easier for manufacturing businesses and charities to obtain tax-exempt financing, to reduce the interest and transactional costs associated with some tax-exempt borrowing, and to create new classes of tax-exempt financings for use in some of the more economically stressed communities. This Alert addresses four of the most significant areas in which this landmark legislation will change the municipal bond marketplace in 2009 and 2010.

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