

Opportunity Zones & Economic Development Project Financing

PANEL CHAIR:

Kostas A. Poulakidas – Taft Stettinius & Hollister LLP – Chicago, IL

PANELISTS:

Aileen Thomas – Jones Walker LLP – Jackson, MS

Joseph (Jodie) Smith – Maynard Nexsen PC – Birmingham, AL

nabl

The Workshop

OCTOBER 18–20, 2023

Welcome

- To receive full CLE credits, ensure your registration includes your final schedule by [October 26](#).
- Visit our mobile app, “[NABL Events](#)” and select The Workshop to access Q&A, polls, and other materials.
- For any assistance, visit the registration desk.
- This session is exclusively for attendees of the NABL Workshop. Members of the media are asked to verify quotes for attribution with speakers prior to publication. Email began@nabl.org for assistance.

nabl

The Workshop

OCTOBER 18–20, 2023

Opportunity Zone Panel Audience Polling Questions

Have you been involved with a project financing that included an Opportunity Zone?

- a) Yes
- b) No

Opportunity Zone Panel Audience Polling Questions

If so, have those projects also included:

- a) Bond Financing
- b) TIF Financing
- c) NMTC
- d) Historic Tax Credits
- e) Energy Savings Tax Credits
- f) Green & Social Impact Bonds
- g) PACE Financing
- h) LIHTC
- i) Other Project Financing tools?

What are Qualified Opportunity Zones

**Tax Cuts and Jobs
Act of 2017:**

- Purpose and Goals of QOZs
- How QOZs Established
- Continued IRS and Treasury Guidance

QOZ Tax Benefits

- 1 Deferral of Current Capital Gain
- 2 Reduction of Capital Gain Tax
- 3 Exemption of Capital Gain on QOZ Investment

QOZ Fund & QOZ Business Structure

- 1 Flow of Investment Funds
- 2 QOZ Funds
- 3 QOZ Property
- 4 QOZ Businesses
- 5 Key Ownership Tests

QOZ Project Finance

- 1 Legislative Update
- 2 Growth of OZs in Economic Development
- 3 OZs and Public Finance
- 4 Practical Considerations

Questions & Answers

Thank you.

nabl

The Workshop

OCTOBER 18–20, 2023

Thank you nabl Sponsors!

Platinum 
DELAFIELD & WOOD LLP

 ImageMaster.

 LexisNexis®

Gold

 Ballard Spahr
LLP

 **BAM**
BUILD AMERICA MUTUAL

BRACEWELL

Bryant
Miller
Olive

BUTLER | SNOW

CHAPMAN
Focused on Finance

 DAC Bond®

 GILMORE BELL

 IceMiller

KUTAKROCK

 MAYNARD NEXSEN

 **MCCALL**
PARKHURST & HORTON

Silver

 **HALL
RENDER**
KILLIAN HEATH & LYMAN

 **HINCKLEY
ALLEN**

 **MILES &
STOCKBRIDGE**

 **MS&B**
McMANIMON • SCOTLAND • BAUMANN

 **SQUIRE
PATTON BOGGS**

 **RK**
REYES KURSON

Bronze

 **FOLEY & JUDELL, L.L.P.**
ATTORNEYS AND COUNSELLORS AT LAW

 **JH**
JONES HALL

 **McCarter
English** &

 **DORSEY**
always ahead