



Stephen M. Sparks

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Industries

Finance

Multifamily Housing

Practice Areas

Commercial Finance

Public Finance

Real Estate

Bar Memberships

Ohio

Steve's practice is devoted to public finance, and he has extensive experience with tax-advantaged financings for governments, healthcare, higher education, multifamily developments and privately owned energy efficient projects. He devotes a significant portion of his practice to the federal tax issues encountered by issuers and borrowers of tax-advantaged bonds, including structuring transactions to comply with tax rules, reviewing management agreements, audits, VCAP, preparing Schedules K for 501(c)(3) organizations and rebate analysis. Steve also spends a significant portion of his practice on financing energy conservation measures and energy efficient buildings in a tax-efficient manner.

Other Info About Steve

Education

The Ohio State University Moritz College of Law, J.D., 2007, *cum laude*

University of Florida Levin College of Law, LL.M, Taxation, 2009

Ashland University, B.A., Political Science/History, 2000, *cum laude*

Recognition

The Ohio State University Moritz College of Law – Judge William M. Drennen Award

University of Florida Levin College of Law – The Book Award

Professional Affiliations

National Association of Bond Lawyers, Member

Featured Articles

[TEFRA Approvals: Considerations for Officeholders When Approving Private Activity Bonds](#)

[New Income Eligibility Guidelines Help Keep Subsidized Properties Available to Veterans](#)

[Legislative Roundup Part III: Examining Cincinnati's Connected Communities Zoning Ordinance and Its Effects on Affordable Housing](#)

[Could Office Conversions Solve the Housing Shortage?](#)

[LIBOR, an Extinct Species, and What Comes Next](#)

[Ohio Affordable Housing 2023 Legislation Updates](#)

[New Private Activity Bonds, Expiring TEFRA Relief, and Other IRS Updates](#)

[New Operational Guidelines for Affordable Housing Projects](#)

[Affordable Housing and the Build Back Better Act](#)

[Bipartisan Infrastructure Spending Package Heads to President Biden's Desk](#)

[Continued Support for Low-Income Housing Tax Credits in Congress](#)

[Historic Rehabilitation Tax Credits Update](#)

[4% LIHTC Fix Helps Affordable Housing Industry](#)

[Federal Reserve Further Modifies Eligibility for Municipal Liquidity Facility](#)

[Federal Reserve Announces Municipal Liquidity Facility Now Operational](#)

[Solutions to Governmental Unit Revenue Shortfalls](#)

[Federal Reserve Expands Credit Facility Aimed to Help State and Local Governments During COVID-19 Pandemic](#)

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