Stephen M. Sparks

Counsel

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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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