

From P.L. No. 110-343 (Oct. 3, 2008) & P.L. No. 111-5 (Feb. 17, 2009):

SEC. 54E. QUALIFIED ZONE ACADEMY BONDS.

(a) QUALIFIED ZONE ACADEMY BONDS.—For purposes of this subchapter, the term ‘qualified zone academy bond’ means any bond issued as part of an issue if—

- (1) 100 percent of the available project proceeds of such issue are to be used for a

