

Quick and Dirty: Opportunity Zone Programs, Texas Real Estate Business

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A small piece of legislation within a large package of tax reform has major implications for commercial real estate.

Recently, U.S. Treasury Secretary Steven Mnuchin predicted that \$100 billion in capital would be invested into “Opportunity Zones.” If you’re not familiar with the term “Opportunity Zone,” consider this your invitation to catch up on the latest tax incentives from Uncle Sam.

The Opportunity Zone program is a federal tax program established under the 2017 Tax Cuts and Jobs Act to encourage long-term capital investments in low-income communities.

Under this program, investors may defer tax — and if additional requirements are satisfied, avoid a portion of the tax altogether — on an unlimited amount of income treated as capital gains. This includes gains from sales of stocks or other securities, business assets and certain other property —

business or personal — but only if the gain is reinvested in an “Opportunity Zone.” [READ FULL ARTICLE](#)

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