

# Ohio Association of Public Treasurers Spring Hot Topic Seminar

## Course Description Quick Guide

Course Name	Course Description
<p><b>Navigating Solar Financing Incentives</b> Lian Niu, Co- Founder, Eitri Foundry, LLC</p>	<p>My primary objective in this seminar would be to define common financial mechanisms and incentives that are involved in building and operating solar projects by comparing self ownership models to third party financing. We will look at the cash flow for solar projects to identify the various costs including development capital expenditures, ongoing operations and maintenance costs, land costs and insurance. For third party financing we will look at PPA (Power Purchase Agreement) models in which a third party asset owner is able to monetize benefits and offer immediate reduction in energy costs. This would include explaining common terms such as the Solar Investment Tax Credit (ITC), cash rebate in lieu of tax credits for eligible parties, accelerated depreciation, renewable energy certificates (RECs) and how third-party ownership through PPA financing affects all of that. To demonstrate this in real world examples, I will also give a brief explanation of how the technology works, and use real world case studies from projects completed in Ohio as examples of how the benefits are shared between parties.</p>
<p><b>Economic Development Update: The Inflation Reduction Act Grants and Tax Credits to Support Local Economic Development</b> Mike Jacoby, Economic Development Consultant, Bricker Graydon LLP, John Flis, Attorney, Bricker Graydon LLP, Art Schoulties, Attorney, Bricker Graydon LLP</p>	<p>Guidance for the Inflation Reduction Act (IRA) continues to develop. This Course will provide a brief overview of the various types of incentives that are available under the IRA. The presenters will discuss the newest guidance and regulations that were released by the IRS during the second half of 2023, including a discussion on the new prefiling registration portal. The presenters will discuss some of the challenges and issues they have experienced during the initiation of these projects and the creative solutions that have been utilized to meet the requirements underlying the IRA's tax incentives. The presenters will also discuss examples of the various types of projects that they are seeing being undertaken and the steps that stakeholders are taking to maximize the value of the IRA's incentives. The Course will also provide a preview to a more in-depth discussion of the Housing Challenges facing most Ohio communities: demand outstripping supply, higher costs, and unaffordability for many citizens. The presenters will provide a thumbnail overview of the tools at communities' disposal to try and address these challenges including tax exemptions, future tax redirection, tax credits, financing tools, and grant programs. We will dive into more detail on these programs at the OAPT June Conference</p>
<p><b>Legislative Update</b> Kent Scarrett, Executive Director, Ohio Municipal League</p>	<p>Presentation will include information related to legislative action being taken by the Ohio General Assembly impacting Ohio's municipalities including issues related to revenue generation and local control matters.</p>
<p><b>Weed and the Workplace</b> Catherine F. Burgett, Member, Frost Todd Brown LLC</p>	<p>This course will look at the ever evolving set of laws related to medical and recreational marijuana and how employers can navigate all the ins and outs of weed in the workplace.</p>