

Beaverton School District 48J

Code: **DCA**
Adopted: 2/25/13
Orig. Code(s): DCA

Post Issuance Compliance Policy

(These are internal procedures not policy; district's follow the law here, so policy is not needed.)

The purpose of this post-issuance compliance policy is to adopt policies and procedures to guide the Beaverton School District in meeting the requirements of the Internal Revenue Code of 1986, as amended, and Treasury Regulations (the "Tax Code") concerning tax-exempt and tax-advantaged debt ("debt issuances"). Noncompliance with the Tax Code may result in fines and/or loss of the preferential status of the debt issuances.

The Superintendent shall appoint a Compliance Officer who shall be primarily responsible for ensuring the District carries out its post-issuance compliance requirements under applicable provisions of the Tax Code with regard to all debt issuances of the District.

The Superintendent shall develop administrative regulations necessary to implement this policy.

END OF POLICY

Legal Reference(s):

Corrected 3/08/17