Part III - Administrative, Procedural, and Miscellaneous

Qualified School Construction Bond Allocations for 2010

Notice 2010-17

SECTION 1. PURPOSE

This Notice sets forth the maximum face amount of qualified school construction bonds ("QSCBs") allocated by the Department of the Treasury (Treasury) to each State and large local educational agency for 2010 under § 54F(d) of the Internal Revenue Code (Code). For this purpose, § 54A(e)(3) provides that the term "State" includes the District of Columbia and any possession of the United States. This Notice supplements Notice 2009-35, 2009-17 I.R.B. 876 (April 27, 2009).

SECTION 2. BACKGROUND

.01 INTRODUCTION

Section 1521(a) of Title I of Division B of the American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, 123 Stat. 115 (2009) ("Act") added new § 54F to the Code, setting forth program provisions for QSCBs.

Section 54F(a) defines a "qualified school construction bond" to mean 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 the construction, rehabilitation, or repair of a public school facility or for the acquisition of land on which such a facility is to be constructed with part of the proceeds of such issue,
- (2) the bond is issued by a State or local government within the jurisdiction of which such school is located, and
- (3) the issuer designates such bond for purposes of this section.

Section 54F(c) provides a national bond limitation authorization for QSCBs of \$11 billion for 2009 and \$11 billion for 2010 (each, a "calendar year volume cap" and together "volume cap"). Section 54F(c)(3) provides that except for carryforwards provided for in § 54F(e), there is no calendar year volume cap for calendar years after 2010.

Section 54F(b) provides that the maximum aggregate face amount of bonds issued during any calendar year that may be designated under § 54F(a) by any issuer shall not exceed the portion of the calendar year volume cap allocated to such issuer for the calendar year under § 54F(d).

Section 54F(d)(1) provides that, except as provided in § 54F(d)(2)(C), the calendar year volume cap shall be allocated by the Treasury among the States in proportion to the respective amounts each State is eligible to receive under § 1124 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6333) (the "Education Act") for the most recent fiscal year ending before the calendar year. Section 54F(d)(1) further provides that the calendar year volume

Section 54F(d)(3) provides that the amount allocated under § 54F(d)(1) to any United States possession other than Puerto Rico is an amount that would have been allocated to such possession if all allocations under § 54F(d)(1) were made on the basis of respective populations of individuals below the poverty line (as defined by the Office of Management and Budget). Section 54F(d)(3) further provides that in making the other allocations, the amount to be allocated under § 54F(d)(1) to the States is reduced by the aggregate amount allocated under § 54F(d)(3) to the United States possessions.

Section 54F(d)(4) provides for additional calendar year volume cap amounts of \$200 million for calendar year 2009 and \$200 million for calendar year 2010 (each an "Indian tribal government calendar year volume cap" and together the "Indian tribal government volume cap") to be allocated by the Secretary of Interior for purposes of the construction, rehabilitation, and repair of

set forth in this Notice. The 2010 allocations to 103 large local educational agencies reflects the determination by the Secretary of Education to select 3 additional large local educational agencies under § 54F(d)(2)(E)(ii) for such year. The first chart below allocates \$6.6 billion of the \$11 billion 2010 calendar year volume cap for QSCBs to States to be issued by such State or further allocated to the issuers within such State. The second chart below allocates \$4.4 billion of the \$11 billion 2010 calendar year volume cap for QSCBs to large local educational agencies.

2010 Allocations to States of Volume Cap for Qu 6>ibnc55]i,chCID 1 >>BDColume Cap for addi-4.BDConal agen[((Nduc

Mishings	207 044 000
Michigan	297,611,000
Minnesota	80,649,000
Mississippi	134,610,000
Missouri	146,348,000
Montana	31,838,000
Nebraska	35,294,000
Nevada	5,157,000
New Hampshire	29,797,000
New Jersey	215,904,000
New Mexico	62,037,000
New York	178,782,000
North Carolina	188,591,000
North Dakota	25,974,000
Ohio	293,763,000
Oklahoma	91,217,000
Oregon	109,096,000
Pennsylvania	286,677,000
Rhode Island	41,296,000
South Carolina	129,456,000
South Dakota	29,797,000
Tennessee	119,131,000
Texas	547,674,000
Utah	55,599,000
Vermont	24,236,000
Virginia	172,249,000
Washington	162,837,000
West Virginia	72,262,000
Wisconsin	100,459,000
Wyoming	24,589,000
American Samoa	10,614,000
Guam	10,838,000
Northern Marianas	6,824,000
Puerto Rico	0
Virgin Islands	9,576,000
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Total	6,600,000,000

2010 Allocations to Large Local Educational Agencies of Volume Cap for Qualified School Construction Bonds

State	State Large Local Educational Agency	
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Alabama	Birmingham City School District	14,274,000

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Florida Palm Beach County School District 34,023 Florida Pasco County School District 13,627 Florida Pinella&County School District 23,529 Florida Polk County School District 21,223 Florida Volusia County School District 17,796 Georgia Atlanta City School District 34,526 Georgia ClaytorCounty School District 15,166 Georgia De Kalb County School District 29,940 Georgia Fulton County School District 17,917 Georgia Gwinnett County School District 19,640 Georgia Richmon&County School District 15,979 Hawaii Hawaii Department of Education 29,797 Illinois City of Chicago School District 299 257,127 Indiana Indianapolis Public Schools 31,534	Florida		36,229,000
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Florida Pinella County School District 23,529 Florida Polk County School District 21,223 Florida Volusia County School District 17,796 Georgia Atlanta City School District 34,526 Georgia Claytor County School District 15,166 Georgia De Kalb County School District 29,940 Georgia Fulton County School District 17,917 Georgia Gwinnett County School District 19,640 Georgia Richmon County School District 15,979 Hawaii Hawaii Department of Education 29,797 Illinois City of Chicago School District 299 257,127 Indiana Indianapolis Public Schools 31,534	Florida	·	13,627,000
Florida Polk County School District 21,223 Florida Volusia County School District 17,796 Georgia Atlanta City School District 34,526 Georgia ClaytorCounty School District 15,166 Georgia De Kalb County School District 29,940 Georgia Fulton County School District 17,917 Georgia Gwinnett County School District 19,640 Georgia RichmonCounty School District 15,979 Hawaii Hawaii Department of Education 29,797 Illinois City of Chicago School District 299 257,127 Indiana Indianapolis Public Schools 31,534	Florida	· · · · · · · · · · · · · · · · · · ·	23,529,000
Florida Volusia County School District 17,796 Georgia Atlanta City School District 34,526 Georgia ClaytorCounty School District 15,166 Georgia De Kalb County School District 29,940 Georgia Fulton County School District 17,917 Georgia Gwinnett County School District 19,640 Georgia RichmoncCounty School District 15,979 Hawaii Hawaii Department of Education 29,797 Illinois City of Chicago School District 299 257,127 Indiana Indianapolis Public Schools 31,534	Florida		21,223,000
GeorgiaAtlanta City School District34,526GeorgiaClaytorCounty School District15,166GeorgiaDe Kalb County School District29,940GeorgiaFulton County School District17,917GeorgiaGwinnett County School District19,640GeorgiaRichmonCounty School District15,979HawaiiHawaii Department of Education29,797IllinoisCity of Chicago School District 299257,127IndianaIndianapolis Public Schools31,534	Florida		17,796,000
GeorgiaClaytorCounty School District15,166GeorgiaDe Kalb County School District29,940GeorgiaFulton County School District17,917GeorgiaGwinnett County School District19,640GeorgiaRichmon@ounty School District15,979HawaiiHawaii Department of Education29,797IllinoisCity of Chicago School District 299257,127IndianaIndianapolis Public Schools31,534		· · · · · · · · · · · · · · · · · · ·	34,526,000
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GeorgiaFulton County School District17,917GeorgiaGwinnett County School District19,640GeorgiaRichmon@ounty School District15,979HawaiiHawaii Department of Education29,797IllinoisCity of Chicago School District 299257,127IndianaIndianapolis Public Schools31,534		·	29,940,000
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GeorgiaRichmon©ounty School District15,979HawaiiHawaii Department of Education29,797IllinoisCity of Chicago School District 299257,127IndianaIndianapolis Public Schools31,534			19,640,000
HawaiiHawaii Department of Education29,797IllinoisCity of Chicago School District 299257,127IndianaIndianapolis Public Schools31,534		,	15,979,000
IllinoisCity of Chicago School District 299257,127IndianaIndianapolis Public Schools31,534			29,797,000
Indiana Indianapolis Public Schools 31,534			257,127,000
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			30,352,000
	•		20,707,000
			21,675,000

Texas	Dallasndependent School District	69,599,000
-	Edinburg Consolidated Independent School	ol
Texas	District	