

DETROIT

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Services

Public Finance

Cash Flow and Working Capital
Housing
Public-Private Partnerships

Industries

Government and Public Sector

Education

University of Michigan Law School,
J.D., 1980

Ohio State University, B.S., 1977

Bar Admissions

Michigan



Jeffrey M. McHugh

Senior Counsel
Certified Public Accountant

Jeffrey McHugh has been responsible for the federal tax opinions on tax-exempt obligations rendered by Miller Canfield since 1984, including issues for city, county and state issuers. He has significant expertise in representing issuers of municipal obligations with respect to IRS audits and in the development of arbitrage compliance systems, and has acted as Special Tax Counsel on several occasions for the State of Michigan and other issuers.

Representative Matters

City of Detroit Chapter 9 Bankruptcy Restructuring

Miller Canfield served as local counsel to the City of Detroit in connection with its Chapter 9 bankruptcy case filed in July 2013 and its ongoing restructuring efforts. Since the City confirmed its Plan of Adjustment in December 2014, Miller Canfield has continued to represent the City in connection with many aspects of its Plan implementation, appeals of Plan confirmation, set up of the Great Lakes Water Authority, and a variety of financings.

Honors

Best Lawyers in America, Public Finance Law, 2007-present; Detroit Public Finance Lawyer of the Year, 2013 & 2020

Michigan Super Lawyers

*D*Business Magazine, Top Lawyers:
Public Finance Law
Tax Law

Jeffrey M. McHugh

Leading Lawyers, Public Finance Law, Tax Law: Business, 2014–present

Professional Activities

State Bar of Michigan

National Association of Bond Lawyers, Board of Directors; General Tax Matters Committee, Chair; Board Liaison; Member, various task forces

Fellow, American College of Bond Counsel, Board of Directors, two terms

American Bar Association, Tax-exempt Finance Committee Member

Speeches

National Association of Bond Lawyers on alternative sanctions, arbitrage, advanced and immediate refundings, solid waste disposal bonds, mortgage subsidy bonds, low-income housing bonds, arbitrage rebate, IRS enforcement, and long-term working capital, etc.

Tax-exempt Reimbursement, Michigan State Hospital Finance Authority

Low-income housing bonds, National Association of Housing Agencies

Arbitrage rebate, original issue discount, imputed interest, and other tax matters relating to financial transactions, Michigan Association of Certified Public Accountants

State of the Law in Federal Taxation, Michigan State Bar Association

Publications

Editor, "Federal Taxation of Municipal Bonds," Prentice Hall/National Association of Bond Lawyers; Editor-in-Chief

Published articles in Michigan Bar Journal

Articles

The Impact of Tax Reform on Michigan Municipalities and School Districts

Proposed Tax Reform Legislation Would Increase Financing Costs for Issuers of Tax-Exempt Bonds

Congressional Tax Bills Threaten Tax-Exempt Bonds for Non-Profit Hospitals

IRS Issues New Rules for Management Contracts involving Tax-Exempt Financed Facilities

New SEC Regulations of Municipal Advisors and Underwriters Take Effect in July

Proposed New MSRB Rule on Standards of Conduct for Municipal Advisors