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Development Incentives Quarterly: Summer 2020

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Q&A with Kelli Saunders of DHL Supply Chain

In this edition of *Development Incentives Quarterly*, we welcome Kelli Saunders, senior director of incentive and site selection of DHL Supply Chain in Westerville, Ohio. DHL is the largest third-party logistics provider globally. Kelli explains her role, the structure of DHL's incentives department, and how the pandemic has affected her work.

Public Records – For Major Incentives, a Michigan Case Shows Some Rules Can Be Rethought

Public record requests commonly target major economic development incentives. With awards of large scale tax credits or public funds under close scrutiny, journalists and citizens alike have historically directed a variety of public record requests to the public bodies responsible for granting them.

Indemnification Provisions in Incentives Agreements: Best Practices and Special Public Entity Issues

Indemnification provisions are an important part of the fine print of many contracts. These clauses generally operate to protect one party against the other party's actions or failures to act that lead to a loss claimed by a third party (not a party to the contract). A common example is the indemnification provisions (or entire agreements) used in the rental car setting. Before you drive off the lot, the rental car company will require you indemnify (or protect) it against a third party (not you) bringing a claim due to you being in an accident.

D.C. Council Opens the Door for D.C. to Join 18 Other States Providing Low-Income Housing Tax Credits

On July 28, 2020, the Council of the District of Columbia unanimously passed the District of Columbia Low-Income Housing Tax Credit Clarification Amendment Act of 2020 (the Act) as a component of the

Fiscal Year 2021 Budget Support Act of 2020 (B23-0760). The Act amends the Low-Income Housing Tax Credit Act of 2014 (the 2014 Act), which established a District of Columbia low-income housing tax credit (DC LIHTC) by, most importantly, making the DC LIHTC available as a matter of right to qualifying projects starting in the District of Columbia's 2022 fiscal year.

About *Development Incentives Quarterly*: We at Vorys are continually educating ourselves regarding economic development incentives, including tax credit changes and opportunities. We created the *Development Incentives Quarterly* to provide you relevant information that you need in the changing landscape of this area. Our economic development incentives clients include developers, political subdivisions and growing businesses, so you'll see information from a variety of perspectives. That diverse perspective has allowed us to grow to be one of the largest economic development incentives practices in the state of Ohio. As we've grown, we have also expanded our geographic reach and now advise on projects across the country.