on or after May 23, 2005, that are subject to section 143.  
(2) Permissive retroactive application in whole. Except as provided in paragraph (d)(4) of this section, issuers may apply §1.143(g)–1, in whole, but not in part, to bonds sold before May 23, 2005, that are subject to section 143.  
(3) Bonds subject to the Internal Revenue Code of 1954. Except as provided in paragraph (d)(4) of this section and subject to the applicable effective dates for the corresponding statutory provisions, an issuer may apply §1.143(g)–1, in whole, but not in part, to bonds that are subject to section 103A(i) of the Internal Revenue Code of 1954.  
(4) Special rule for pre-July 1, 1993 bonds. To the extent that an issuer applies this section to bonds issued before July 1, 1993, §6a.103A–2(1)(3) of this chapter also applies to the bonds.  
[T.D. 9204, 70 FR 29449, May 23, 2005]

§ 1.144–0 Table of contents.  
This section lists the captioned paragraphs contained in §§1.144–1 and 1.144–2.  
§ 1.144–1 Qualified small issue bonds, qualified student loan bonds, and qualified redevelopment bonds.  
(a) Overview.  
(b) Scope.  
(c) Effective dates.  
§ 1.144–2 Remedial actions.  

§ 1.144–1 Qualified small issue bonds, qualified student loan bonds, and qualified redevelopment bonds.  
(a) Overview. Interest on a private activity bond is not excludable from gross income under section 103(a) unless the bond is a qualified bond. Under section 141(e)(1)(D), a qualified small issue bond issued under section 144(a) may be a qualified bond. Under section 144(a), any qualified small issue bond is any bond issued as a part of an issue 95 percent or more of the net proceeds of which are to be used for one or more redevelopment purposes and which meets certain other requirements.  
(b) Scope. Sections 1.144–0 through 1.144–2 apply for purposes of the rules for small issue bonds under section 144(a) and qualified redevelopment bonds under section 144(c), except that §1.144–2 does not apply to the requirements for qualified small issue bonds under section 144(a)(4) (relating to the limitation on capital expenditures) or under section 144(a)(10) (relating to the aggregate limit of tax-exempt bonds per taxpayer).  
(c) Effective dates. For effective dates of §§1.144–0 through 1.144–2, see §1.141–16.  

§ 1.144–2 Remedial actions.  
The remedial action rules of §1.142-2 apply to qualified small issue bonds issued under section 144(a) and to qualified redevelopment bonds issued under section 144(c), for this purpose treating those bonds as exempt facility bonds and the qualifying purposes for those bonds as exempt facilities.  

§ 1.145–0 Table of contents.  
This section lists the captioned paragraphs contained in §§1.145–1 and 1.145–2.  
§ 1.145–1 Qualified 501(c)(3) bonds.  
(a) Overview.  
(b) Scope.  
(c) Effective dates.  
§ 1.145–2 Application of private activity bond regulations.  
(a) In general.  
(b) Modification of private business tests.  
(c) Exceptions.  
(1) Certain provisions relating to governmental programs.  
(2) Costs of issuance.  
(d) Issuance costs financed by prior issue.  

§ 1.145–1 Qualified 501(c)(3) bonds.  
(a) Overview. Interest on a private activity bond is not excludable from gross income under section 103(a) unless the bond is a qualified bond. Under section 141(e)(1)(G), a qualified 501(c)(3)