

Victoria

Partner

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Victoria Ozimek offers legal advice to clients regarding all aspects of tax advantaged obligations, from vetting the tax issues on proposed financing structures to assisting issuers with post-issuance compliance matters such as remedial actions and private business use analyses. In addition to traditional state and local government financings, Victoria has worked on transactions for the financing of multifamily and single family housing, universities and colleges, charter schools, airports and seaports, and water facilities. She has also acted as special tax counsel to a number of issuers in situations where an issuer's regular counsel may not be in a position to provide the specific tax experience needed.

In addition to advising clients regarding the structuring of transactions, Victoria has assisted issuers with responding to examinations of obligations by the Internal Revenue Service (IRS) and, if necessary, negotiating with the IRS regarding any identified issues. She has also advised issuers regarding the IRS's Voluntary Closing Agreement Program. When needed, Victoria has worked with clients to secure private letter rulings and other guidance from the IRS regarding the tax effect of a proposed action.

Victoria consistently seeks to provide issuers with the tools needed to successfully manage the requirements imposed by federal tax law by utilizing tax due diligence process as means to communicate with issuers regarding their compliance obligations and regularly seeking opportunities to educate the financing team regarding recent developments. Victoria has previously served on the Board of Directors for the National Association of Bond Lawyers and is a frequent speaker on tax matters with respect to tax-advantaged debt.

Industries

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[Tax-Exempt Organizations](#)

[Tax Counsel](#)

[Bond Counsel](#)

[Economic Development](#)

Credentials

Education

- Harvard Law School, J.D., 2002
- Université Jean Moulin Lyon III, France, B.A., 1999, *summa cum laude*

Bar Admissions

- Texas

Chambers USA

- Texas Public Finance, 2024

The Legal 500 United States

- US Taxes – Non-Contentious, 2022 – 2024

BL Rankings

- *Best Lawyers*, Tax Law, 2021 – 2025
- *Best Lawyers*, Public Finance Law, 2025

Women in Business Law Americas Awards

- Tax Lawyer of the Year Finalist, 2021

NABL 2019 President's Service Award

Resources

FY 2021 Sequestration Reduction Rate for Direct Pay Tax Credit Bonds Set at 5.7%

Update

Certain CCUS Projects Now Eligible for Financing with Tax-Exempt Bonds

Update

SLGS Window Closing May 2, 2023

Update

Publications & Speeches

- "Navigating Private Activity with Private Involvement – Green Focused," The Institute 2025, March 20, 2025.
- "The 311 on 103: When to Call a Tax Lawyer about your Tax-Exempt Bonds," Women in Public Finance – Texas Chapter Event, August 29, 2024.
- "Receiving Grants for Bond-Funded Projects," National Association of Bond Lawyers' Conference, April 5, 2024.
- "Multifamily Housing," NABL's The Workshop 2023, October 20, 2023.
- "Arbitrage Basics: Yield Restrictions and Rebate Rules for Tax-Exempt Bonds," Governmental Treasurers Organization of Texas Winter Seminar, San Antonio, Texas, February 28, 2023.
- "Tax Hot Topics," The Workshop, National Association of Bond Lawyers, October 12, 2021.
- "Emerging Compliance Issues for Tax-Exempt Bonds," Texas Association of Community College Business Officers Conference, June 15, 2022.
- "Delivering the Bond Opinion: Tax Diligence and Documentation," October 15, 2021.
- "Tax Hot Topics," NABL U's The Workshop: Virtual 2020, National Association of Bond Lawyers, September 23-25, 2020.
- "Tax Diligence and Documentation," The Workshop, National Association of Bond Lawyers, September 11-13, 2019.
- "Tax-Exempt Bonds Essentials," UT Law's 2019 Higher Education Taxation Essentials, June 2, 2019.
- "Avoiding Private Activity Panel," The Essentials, National Association of Bond Lawyers, April 24-26, 2019.
- "Proposed Bill Would Reinstate Tax-Exempt Advance Refundings," American Health Lawyers Association, February 19, 2019.
- "Final Public Approval Regulations Step into the 21st Century," The Bond Buyer, January 8, 2019.
- "It's Official! Public Approval Regulations Now Reflect the 21st Century," TALHFA Talk Winter 2018/2019.
- "Post-Issuance Compliance," Texas Rural Education Association Summer Meeting, June 2018.
- "IRS Provides Issuers of Tax-Advantaged Debt With New 'DIY' Tools to Fix Nonqualified Use," *Bloomberg Tax*, May 28, 2018.
- "Mixed Messages on PABs: Fit for the Chopping Block or Cornerstone of Infrastructure Finance?," *Bloomberg Tax*, March 14, 2018.

- "Expert Analysis: The Public Finance Industry Dodged a Tax Reform Bullet," *Law360*, January 12, 2018.
- "As SLGS Window Closes, Tax Reform Continues to Threaten Public Finance," *The Bond Buyer*, December 12, 2017.