

# INSIGHTS

## McArthur's Article Published by Construction Executive

Publications  
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Charlotte Real Estate Member Palmer McArthur's article "How to Compare Opportunity Zones and Similar Exchanges" was published by *Construction Executive* on April 6.

### Article

Much has been written about the newly created opportunity zones and the tax advantages that accompany them under Section 1400Z of the Internal Revenue Code. In fact, further regulatory guidance is likely because of the myriad questions that remain. With taxpayers (particularly those involved in real estate) regularly seeking tax efficient strategies for owning, holding and ultimately disposing of real estate, however, the opportunity zones understandably warrant considerable attention. The benefits they provide are unlike the traditional strategies that taxpayers have generally employed, and can be a useful tool.

To read the full article, [click here](#).