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bond issuers have the right to redeem or "call" their bonds before they have matured. When the bond is redeemed, the issuer is required to pay the bond holder the par value of the bond only, which means the bond holder may get less than the market price of the bond, but will also have to re-invest his or her funds at prevailing rates.

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offered on a taxable bond issue to give the same after-tax yield as a tax-exempt issue. This yield, called the equivalent taxable yield, is the tax-exempt yield divided by $(1 - \text{marginal tax rate})$. The municipal bond market is divided into two major sectors: general obligations and revenue bonds.

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