

GLOBAL PERSPECTIVE

Fall 2025

The One Big Beautiful Bill Act: What Real Estate Investors Need to Know

The One Big Beautiful Bill Act (OBBBA), a monumental reconciliation bill, was signed into law by President Trump on July 4, 2025. This comprehensive legislation includes budgeting provisions for key areas, including border security, national defense, energy regulations, spending reductions, debt limit increase, and tax reforms. Notably, the OBBBA not only extends many provisions from the Tax Cuts and Jobs Act but also introduces new tax rules that real estate investors should closely monitor.

Read more on Pg. 2...

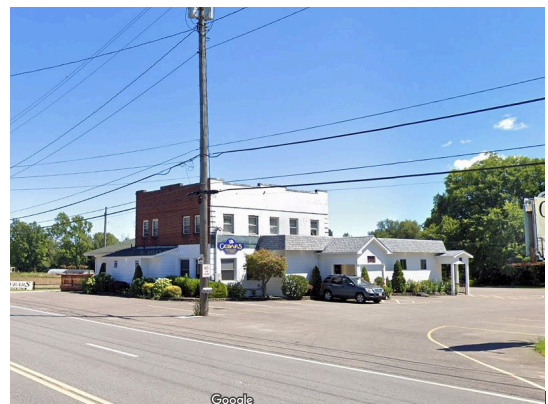
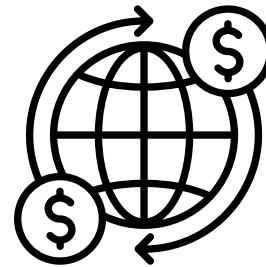
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The One Big Beautiful Bill: What it Means for Real Estate

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Employee Spotlight

Nancy Teknipp



Versatility in Action. Excellence in Every Role.

Nancy has been with Global for 9 years as our Administrative Assistant. If you've visited Global's World Headquarters, you have seen her smiling face at the front desk or heard her voice over a phone call. Nancy is the backbone of Global and she diligently accepts every project she is given. She wears all of the hats! Thank you for your hard work!

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Rotarians provide service to others, promote integrity, and advance world understanding, goodwill, and peace through fellowship of business, professional, and community leaders. **If you are interested in becoming a member, Contact Neil Sawicki for more information.**

*Source: Rotary.org

One Big Beautiful Bill Act Continued....

Key Changes for Real Estate Investors, Professionals and Developers

Bonus Depreciation

The OBBBA reinstates the first-year bonus depreciation provisions under Section 168(k), giving businesses greater certainty when planning capital investments. Starting Jan. 19, 2025, the allowance increases to 100% for assets acquired and placed in service after that date, allowing taxpayers to take faster deductions on qualified assets. Real estate developers and owners who acquire or construct buildings can benefit from a cost segregation study to take advantage of the 100% bonus write-off on segregated personal property and land improvements.

Qualified Production Property Deduction

The OBBBA offers a 100% deduction for expenses related to “qualified production property,” creating a powerful incentive for manufacturers. This includes construction or acquisition of property used in manufacturing, production, or refining, providing the project starts after Jan. 19, 2025, and before Jan. 1, 2029, and is placed in service before Jan. 1, 2031. Qualified production property refers to assets used in “qualified production activities,” which involve the substantial transformation of materials into a finished product. Further guidance is expected to clarify definitions of “qualified production activity” or “qualified product.” Cost segregation studies may play a larger role in carving out non-qualified or mixed-use portions of property (e.g., offices, sales areas, parking lots).

Other things to consider: Section 179 Expense Limitations, Opportunity Zones, Business Interest Expense Limitations, Sec. 199A Qualified Business Income Deduction, Green Energy Credit Termination

Conclusion: Act Now to Maximize Benefits

The OBBBA introduces significant changes that call for proactive review and careful planning. Our team of tax advisors can help you evaluate eligibility, uncover opportunities, and develop a depreciation strategy that supports your goals. Whether you're expanding operations, renovating properties, or acquiring new equipment, now is the time to leverage the OBBBA's benefits.

Written By: **Roger Gingerich, CPA, CVA, CCA**

Managing Director at CBIZ (440) 459-5725

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