ONE BIG BEAUTIFUL BILL ACT · TAX YEAR 2026

RESTORED 100% FIRST YEAR DEPRECIATION

The Big Beautiful Bill (BBB) brought back 100% bonus depreciation for qualifying property acquired and placed in service after January 19, 2025.

FIRST-YEAR DEPRECIATION

WITH BBB VS. WITHOUT

YEAR 1 WITH BBB

Qualified production property can be depreciated 100% during the first year of service

100%

YEAR 1 WITHOUT BBB

Depreciation would have dropped to 40%

40%

YEAR 2 WITHOUT BBB

Depreciation would have dropped to 20%

20%

WHAT IT MEANS FOR

YOUR STEEL BUILDING

QUALIFIED PRODUCTION PROPERTY

Can be fully expensed in year one as long as construction begins after January 19, 2025

IMPROVEMENTS

Improvements like HVAC and dedicated electrical can be deducted 100% in year one.

SEC 179

The cap for expensing things like HVAC, roofing, fire protection and security increased to:

$2,560,000

Phase-out begins once total spending passes **$4,090,000**

WAYS YOUR BUILDING MAY QUALIFY

01 **EQUIPMENT**

Since it can be unbolted and placed in service in another location, your building may qualify as equipment for depreciation

02 **QUALIFIED PRODUCTION PROPERTY**

Steel buildings are a perfect choice for manufacturing operations

03 **SHORTER LIFE SYSTEMS**

Installed in your building like HVAC are qualifying improvements

> This is informational only, General Steel does not provide tax, legal, or accounting advice. Eligibility varies; consult your accountant or tax professional.

PLAN YOUR BUILDING BEFORE YEAR-END

Same-day pricing from a team that has guided steel building projects for over 30 years.

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Figures reflect IRS inflation-adjusted amounts for tax year 2026.

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