

What The One Big Beautiful Bill Act Means for Construction

Understanding the New Tax Law and How to Maximize Its Benefits for Your Business



Overview

Signed into law on July 4th, the *One Big Beautiful Bill Act* spans hundreds of pages, many of which don't apply to the construction industry, but much of it **does**. This session will cut through the noise to focus on the tax provision that **matter most** to construction companies and their owners. Whether it's the extension or modification of existing provisions or the introduction of entirely new sections, this Lunch & Learn will walk you through the key updates and more importantly, how the **put them to work for your business**.

Key Topics Covered

- How to **maximize the increased expensing of equipment** under the new law
- Making the most of the **20% 199A deduction** for company owners
- Understanding the new **3-year exception** to the percentage-of-completion method
- The return of **R&D expensing**, including retroactive opportunities back to 2022
- **Key implementation dates** in the legislation and strategies to plan around them
- An introduction to **Section 1202 stock** and its potential tax benefits
- What qualifies as **production property** and how it can benefit contractors

When

Wednesday, August 27, 2025

11:30 am – 1:30 pm

includes boxed lunch for in-seat participants

In-Seat or Virtual

- In-seat participation offered at the AGC Georgia Training Center
1940 The Exchange; Atlanta, GA
at Windy Hill Road and I-75 / I-285 in Cobb County
- Virtual participation in the live session will be via Zoom. The link will be emailed to virtual registrants the day before the session.

Registration Fee

- AGC Georgia Member \$FREE
- AGC Georgia YLP Member \$FREE
- Non-AGC Georgia Member \$99

Presenter

Alan Clark, CPA, Partner
Smith, Adcock and Company LLP

Attendee Registration Form *(you may also register at www.agcga.org)*

☐ In-person or ☐ Virtual via Zoom Name: _____ Title: _____

Registrant's Email: _____ Phone: _____

Company: _____ Street Address: _____

City: _____ State: _____ Zip: _____ Food Restrictions (if in-person): _____

Primary contact for registration, if not registrant: _____ e-mail: _____

Check One:

- ☐ Check: Make checks payable to AGC Georgia. Mail copy of this form with your check to our lockbox:

Wells Fargo Bank/ AGC Georgia; P. O. Box 934023; Atlanta, GA 31193-4023

- ☐ Charge My: ☐ AmEx ☐ MC ☐ Visa ☐ Discover Total Amount Due \$ _____

Name on Card: _____ Card # _____ Exp. _____

Regardless of payment method, please use one of the methods below to return this form:

- Electronically: Use "Click to Submit" button to attach to an automated email (*Doesn't work on all systems*)
- Fax: 678-298-4101
- Email: After completing form scan to registration@agcga.org.

Cancellation Policy: The registration fee is fully refundable up to one week prior to the session. If you do not cancel before this one-week period or do not attend the session, the registration fee will not be refunded. Substitutions are encouraged and may be made by emailing parham@agcga.org. Confirmation to registered participants will be provided prior to the event via email.