

Tax Law Impacts of the 2017 Tax Reform on Real Estate Industry

Hinshaw Alert | less than 1 min read

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Generally, the new tax reform act (P.L. 115-97) enacted into law in December 2017 represents a boon for the real estate industry. The law offers additional incentives for investors in real estate, both by offering lower tax rates and preserving like-kind exchange treatment for real property. Furthermore, real estate businesses are allowed to elect out of the new rules limiting interest deductions, although at a cost of foregoing shorter depreciable lives.

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