

# IRC SECTION 1031

## BUDGET RECONCILIATION IMPACT

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### H.R. 1 - One Big Beautiful Bill Act

- H.R. 1 was signed into law on July 4, 2025
- The bill did not include any modifications to IRC Section 1031

### IRC Section 1031 and Legislative Threats

**Bottom line:** IRC section 1031 will always be a target.

If you support the preservation of IRC Section 1031 as is, please visit our issues website: [www.1031buildsamerica.org](http://www.1031buildsamerica.org). You can easily send a letter to your elected Representative and Senators; You can read micro and macro economic studies that highlight the benefits of Section 1031.