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The Economic Stimulus Act of 2008 reactivated the 50% Additional First-Year Depreciation deduction (a.k.a., bonus depreciation) and the American Recovery and Reinvestment Act of 2009 extended it for one year. Currently the deduction for bonus depreciation, per IRS Code Section 168(k), is for qualifying property placed in service in 2009 (and for certain property placed in service in 2010). Although many states have decided to follow the federal rules and have adopted the bonus depreciation provision, others have opted to “decouple” or disassociate from the new law.

Below is a list of the states and their current decision as to the handling of bonus depreciation. Since many states have changed their handling of bonus depreciation over the years, I have noted each state's current treatment as well as its earlier position.

Read more at [BNA's website](#).

Technology

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