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119TH CONGRESS
1ST SESSION

H. R. 3844

To amend the Internal Revenue Code of 1986 to extend bonus depreciation for qualified film and television productions and to require minimum in-State spending thresholds for such productions.

IN THE HOUSE OF REPRESENTATIVES

JUNE 9, 2025

Mr. TONY GONZALES of Texas introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to extend bonus depreciation for qualified film and television productions and to require minimum in-State spending thresholds for such productions.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Texas is the New Hollywood Act of 2025’’.

SEC. 2. EXTENSION OF BONUS DEPRECIATION FOR QUALIFIED FILM AND TELEVISION PRODUCTIONS AND MINIMUM IN STATE SPEND REQUIREMENT.

(a) IN GENERAL.—Section 168(k) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(11) SPECIAL RULES FOR QUALIFIED FILM OR TELEVISION PRODUCTION.—

"(A) IN GENERAL.—For purposes of this subsection, the term 'qualified film or television production' means a film or televison production—

"(i) which is intended for commercial, educational, or instructional use,

"(ii) that is a qualified film or television production as defined in section 181(d),

"(iii) for which a deduction would have been allowable under section 181 without regard to subsections (a)(2) and (g) of such section or this subsection,

"(iv) pays or incurs for expenses relating to such production not less than—

"(I) in the case of an educational or instructional video or a digital interactive media production, \$100,000 in 1 state, or

"(II) in the case of any other film or television production, \$500,000 in 1 state.

"(v) meets the requirements of subparagraph (B) and clauses (i) and (ii) of subparagraph (C), and

"(vi) which is not described in subparagraph (D).

"(B) EXTENSION OF APPLICATION.—In the case of a qualified film or television production, paragraph (2)(A)(iii) shall be applied by substituting 'January 1, 2035' for 'January 1, 2027'.".

(b) INCREASED APPLICABLE PERCENTAGE.—Section 168(k)(6) of such Code is amended by adding at the end the following new subparagraph:

"(D) QUALIFIED FILM OR TELEVISION PRODUCTION.—In the case of a qualified film or television production, the term 'applicable percentage' means 100 percent in the case of property placed in service after December 31, 2025, and before January 1, 2036.".

(c) CONFORMING AMENDMENT.—Section 168(k)(2)(A)(IV) of such Code is amended by striking "(as defined" and all that follows through "subsection".

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2025.

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