

U.S. Production Incentive Has ‘Uplifts’ To Sweeten Deal, Steven Paul Says

Deadline · Jill Goldsmith · September 16, 2026

A U.S. tax credit for film and television production is circling four potential uplifts of 5% each: for economically depressed areas; independent films; repatriating films to the U.S.; and shooting in multiple U.S. jurisdictions.

“Those are the four being talked about,” says producer Steven Paul, who’s been working with President Donald Trump’s Ambassador to Hollywood Jon Voight, lawmakers and industry groups on the bipartisan legislation aimed at curbing runaway production.

Paul says the “independent” designation could apply to films produced by a non-publicly traded entity or an affiliate of a non-publicly traded entity. Major studio parent companies are all publicly traded.

On repatriation, he says, “We don’t know exactly how the mechanics would work ... but if you’re a producer or a studio that shot a certain number of films abroad, and you bring a certain number back, you would get a 5% uptick. Also, potentially, a 5% uptick for shooting in multiple jurisdictions within a certain time period, so you don’t just plant yourself in Georgia or New Jersey or Los Angeles and only shoot there.”

“We had recommended a 5% uptick for shooting in a federally declared [FEMA] disaster zone. That may live on or may be replaced with enterprise zones or economically depressed areas,” he says.

Paul spoke with Deadline just before lifting off on a Virgin Atlantic flight to London “to film a movie that should be filmed in America, which is why we’re working so hard on this. We’re about to make a movie about a young Richard Nixon, a president of the United States, and that movie should be shot here on U.S. soil. But I’m shooting it overseas because I have to, because of tax incentives over there. Otherwise, we wouldn’t be able to make the movie.”

Timing is tight with the U.S. House of Representatives in recess starting today until after the midterms, with the Senate following shortly. Lawmakers can work from afar, however, and Deadline hears draft legislation may be ready this week or next. Backers hope to pass it by the end of the year.

Trump has endorsed the incentive publicly and privately. Earlier today, bipartisan House lawmakers announced the formation of the American Film & TV Production Caucus with

founding members Rep. Brian Jack (R-GA), Rep. Laura Friedman (D-CA), Rep. Nathaniel Moran (R-TX), Rep. Linda Sánchez (D-CA), Rep. Nicole Malliotakis (R-NY) and Rep. Tom Suozzi (D-NY).

The Wall Street Journal recently slammed the tax credit in an editorial titled “Handouts For Hollywood—Really?”

“Representatives making sure that there’s something that’s beneficial to their constituents, and that it can be paid for, that it’s economically viable, right? I think those are the things you’re going to hear both from the left and the right” as the legislation works its way through Congress, says Paul.

“That’s why we were waiting for this Olsberg report, so we had numbers to back what we already knew. That this benefits all 50 states. That this is something that’s good for all of America.”

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This would be so positive on so many levels. It would be transformative.

This would be immediately transformative for the US film industry. It wouldn’t just bring production BACK to the US, it would get more films MADE. This is a necessary thing to save the US film industry.

The Wall Street Journal calling a federal film-production tax incentive a “Hollywood handout” is pretty rich for an editorial board that backed a \$700 billion government intervention to rescue the financial system in 2008—apparently incentives become offensive only when the industry isn’t Wall Street.

I wonder how many on the WSJ editorial board were in favor of bailing out the banks in 2008?

Not defending bank bailouts but there is an obvious major difference between bailing out depositors who would have lost their life savings had their banks gone bust and a frivolous corporate media industry who spent a decade telling the mainstream audience “if you don’t like it, don’t watch it”.

That need a Best Buy model. The USA will beat any offer by 1%. That way no country can steal it back.

This is fantastic, and a rare point of bipartisan consensus. Get it done. Regardless of where one sits politically, filmed entertainment is America’s cultural contribution to the world. It’s an

industry we pioneered, and one of the only ones that we still have a fairly strong hold over. Our country and our workers should benefit.

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