

# INTERNATIONAL BROTHERHOOD OF TEAMSTERS

**SEAN M. O'BRIEN**

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May 9, 2025

## **Via Electronic Transmission**

The Honorable President Donald J. Trump  
The White House  
1600 Pennsylvania Avenue, NW  
Washington, DC 20500

Dear President Trump:

On behalf of the 1.3 million men and women of the International Brotherhood of Teamsters including over 15,000 Teamsters who work in the Motion Picture and Theatrical Trades, I want to thank you for your bold action to Make Hollywood Great Again by imposing a 100% tariff on foreign movie production. We urge the Administration to seize the moment and advance within the upcoming reconciliation bill, complimentary federal legislation to establish a domestic U.S. film tax incentive program.

Several major U.S. states currently have film tax incentive programs in place that produce billions of dollars in economic output every year, and hundreds of thousands of good middle-class jobs in the film and television industry. But the absence of a comparable federal domestic film tax program has left the U.S. poorly equipped to compete with countries with more extensive tax credit and rebate programs. As a result, U.S. companies have continued to move film and television productions overseas in recent years.

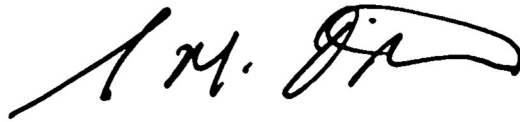
If the U.S. is to maintain its position as a global leader in the film and television industry, we must create a competitive federal film tax incentive program to encourage greater domestic production, that provides for:

- A labor-based 15% federal tax incentive with a U.S. residency requirement that is stackable with any existing state incentives.
- Renewal of Section 181, the American Jobs Creation Act of 2004, set to expire this year, for a minimum of five additional years, to incentive US productions that employ 75% U.S. labor and allowing for a 100% year one write off in the year of production expenditure. Additional expansion of:
  - Raising caps on production expenditure from \$15-\$20 million to \$30-40 million

- Conducting a study to consider the impact of increasing the deduction from 100% to 150%
- Reinstitution of Section 199 the Domestic Production Activities Deduction (DPAD) for US productions.
- Restoration of Section 461 allowing US productions to carry back net operating losses over five years.

This approach would demonstrate your commitment to protecting quality jobs for Teamster members and level the playing field for the U.S. motion picture and film industry. The Teamsters look forward to further constructive engagement with the Administration to advance an all-of-the-above tax and trade strategy to invest in and expand good middle-class jobs in the motion picture and theatrical trades.

Sincerely,

A handwritten signature in black ink, appearing to read "S.M. O'Brien", with a stylized flourish at the end.

Sean O'Brien – General President  
International Brotherhood of Teamsters