

# Alright, Alright, A Write-Off: Matthew McConaughey's Push for Texas Film Tax Incentives

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Texas has long been a hub for film and television production, offering diverse landscapes, a rich cultural backdrop, and some real characters. Back in 2007 the state implemented the Texas Moving Image Industry Incentive Program, which is administered by the Texas Film Commission under the Economic Development and Tourism Division of the Office of the Governor.[1] Allocations have continued to grow ever since.[2] Starting with \$20 million in the first year,[3] it is now the largest in state history at \$200 million with a 22.5% tax rebate.[4]

However, this funding is still below competitive states like Georgia and New Mexico.[5] If Senate Bill 1 (SB1), which was filed on January 22, 2025, is approved, then \$498 million would be allocated “to revamp the Texas Film Incentive, making Texas the movie capital of the world.”[6] The incentive would consist of two parts: “\$48 million in grants for small films and TV commercials, and up to \$450 million in new tax credits, including Texas residency requirements for workers,” which Lt. Gov. Dan Patrick provides would give Texas \$4 back for every \$1 invested.[7]

In early 2025, a coalition of prominent actors—including Matthew McConaughey, Woody Harrelson, Renée Zellweger, Billy Bob Thornton, and Dennis Quaid—launched the “True to Texas” campaign.[8] This initiative features a commercial directed by *True Detective* creator Nic Pizzolatto, where the actors emphasize the economic benefits, such as job creation and local business growth, that could result from increased investment in the Texas film industry.[9]

This push is no surprise given the new film studios opening in the state, including a 546- acre studio in Bastrop.[10] Also, over the past few years, more hit productions, such as Taylor Sheridan's *Yellowstone*, *1923*, and *Landman*, have filmed in Texas.[11]

As of February 13, 2025, SB1 has been scheduled for a public hearing in the Senate Finance Committee.[12] Given that our firm has represented clients in some of the industry's largest and most complex transactions in the entertainment industry and has worked on numerous deals utilizing tax incentives around the world, we continue to monitor the status of SB1 and standby ready to advise clients as needed.

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## FOOTNOTES

- [1] [Texas Moving Image Industry Incentive Program | Fort Bend Economic Development Council](#)
- [2] [Film Subsidies – Texas Public Policy Foundation](#)
- [3] [Film Subsidies – Texas Public Policy Foundation](#)
- [4] [McConaughey, Harrelson channel ‘True Detective’ in Texas films ad](#)
- [5] [McConaughey, Harrelson channel ‘True Detective’ in Texas films ad](#)
- [6] [Lt. Gov. Dan Patrick: Statement on the State Budget Filed in the Texas Senate – Lieutenant Governor Dan Patrick](#)
- [7] [Lt. Gov. Dan Patrick: Statement on the State Budget Filed in the Texas Senate – Lieutenant Governor Dan Patrick](#)
- [8] [Dennis Quaid says Texas wants to be ‘New Hollywood’ in ad: photos](#)
- [9] [Dennis Quaid says Texas wants to be ‘New Hollywood’ in ad: photos](#)
- [10] [Bastrop film studio could produce \\$1.9B over 10 years and Bastrop reels in massive film studio and entertainment complex from California company](#)
- [11] [McConaughey, Harrelson channel ‘True Detective’ in Texas films ad](#)
- [12] [TX SB1 | 2025-2026 | 89th Legislature | LegiScan](#)

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