

### 15.316 Definitions.

As used in this part, unless the context otherwise requires:

1. “*Biobased content percentage*” means, with respect to any renewable chemical, the amount, expressed as a percentage, of renewable organic material present as determined by testing representative samples using the American society for testing and materials standard D6866.

2. “*Biomass feedstock*” means sugar, polysaccharide, crude glycerin, lignin, fat, grease, or oil derived from a plant or animal, or a protein capable of being converted to a building block chemical by means of a biological or chemical conversion process.

3. “*Building block chemical*” means a molecule converted from biomass feedstock as a first product or a secondarily derived product that can be further refined into a higher-value chemical, material, or consumer product. “*Building block chemical*” includes but is not limited to high-purity glycerol, oleic acid, lauric acid, methanoic or formic acid, arabonic acid, erythronic acid, glyceric acid, glycolic acid, lactic acid, 3-hydroxypropionate, propionic acid, malonic acid, succinic acid, fumaric acid, malic acid, aspartic acid, 3-hydroxybutyrolactone, acetoin, itaconic acid, furfural, levulinic acid, glutamic acid, xylonic acid, xylaric acid, xylitol, arabitol, citric acid, aconitic acid, 5-hydroxymethylfurfural, gluconic acid, glucaric acid, sorbitol, gallic acid, ferulic acid, butyric acid, nonfuel butanol, nonfuel ethanol, or such additional molecules as may be included by the authority by rule after consultation with appropriate experts from Iowa state university, including but not limited to the Iowa state university center for biorenewable chemicals.

4. “*Crude glycerin*” means glycerin with a purity level below ninety-five percent.

5. “*Eligible business*” means a business meeting the requirements of [section 15.317](#).

6. “*Food additive*” means a building block chemical that is not primarily consumed as food but which, when combined with other components, improves the taste, appearance, odor, texture, or nutritional content of food. The authority, in its discretion, shall determine whether or not a building block chemical is primarily consumed as food.

7. “*High-purity glycerol*” means glycerol with a purity level of ninety-five percent or higher.

8. “*Pre-eligibility production threshold*” means, with respect to each eligible business, the number of pounds of renewable chemicals produced, if any, by an eligible business during the calendar year prior to the calendar year in which the business first qualified as an eligible business pursuant to [section 15.317](#).

9. “*Program*” means the renewable chemical production tax credit program administered pursuant to this part.

10. “*Renewable chemical*” means a building block chemical with a biobased content percentage of at least fifty percent. “*Renewable chemical*” does not include a chemical sold or used for the production of food, feed, or fuel. “*Renewable chemical*” includes cellulosic ethanol, starch ethanol, or other ethanol derived from biomass feedstock, fatty acid methyl esters, or butanol, but only to the extent that such molecules are produced and sold for uses other than food, feed, or fuel. “*Renewable chemical*” also includes a building block chemical that can be a food additive as long as the building block chemical is not primarily consumed as food and is also sold for uses other than food. “*Renewable chemical*” also includes supplements, vitamins, nutraceuticals, and pharmaceuticals, but only to the extent that such molecules do not provide caloric value so as to be considered sustenance as food or feed.

11. “*Sugar*” means the organic compound glucose, fructose, xylose, arabinose, lactose, sucrose, starch, cellulose, or hemicellulose.

[2016 Acts, ch 1065, §5, 15, 16; 2016 Acts, ch 1135, §16; 2023 Acts, ch 116, §2, 17](#)

Referred to in [§2.48, 15.322](#)

For future repeal of this section effective July 1, 2039, see [§15.322](#)

2023 amendment to subsection 3 applies to all applications submitted to the renewable chemical production tax credit program on or after July 1, 2023; 2023 Acts, ch 116, §17