

15.531 Definitions.

As used in [this part](#), unless the context otherwise requires:

1. “*Aviation gasoline*” means the same as defined in [section 452A.2](#).
2. “*Eligible taxpayer*” means a business engaged in manufacturing sustainable aviation fuel from feedstock.
3. “*Feedstock*” means any organic matter processed or refined in the state suitable for sustainable aviation fuel production without further enhancement. “*Feedstock*” includes ethanol, corn oil, soybean oil, animal fats, used cooking oil, and algae.
4. “*Jet fuel*” means blends of hydrocarbons derived from crude petroleum, natural gasoline, and synthetic hydrocarbons, intended for use in aviation turbine engines, and that meet the specifications in ASTM (American society for testing and materials) specification D1655-12.
5. “*Sustainable aviation fuel*” means the portion of a liquid fuel meeting the requirements of ASTM D7566 or the Fischer Tropsch provisions of ASTM D1655, Annex A1, derived from feedstock not including palm fatty acid distillates and that achieves at least a fifty percent life cycle greenhouse gas emissions reduction as determined by any of the following:
 - a. The fuel production pathway achieves at least a fifty percent life cycle greenhouse gas emission reduction in comparison with petroleum-based aviation gasoline, aviation turbine fuel, and jet fuel utilizing the most recent version of the GREET (Argonne national laboratory’s greenhouse gases, regulated emissions, and energy use in technologies) model that accounts for reduced emissions throughout the fuel production process.
 - b. The fuel production pathway achieves at least a fifty percent reduction in comparison with petroleum-based aviation gasoline, aviation turbine fuel, and jet fuel utilizing the most recent version of the default life cycle emission value or actual core life cycle emissions value under the most recent carbon offsetting and reduction scheme for international aviation methodology for sustainable aviation fuels adopted by the international civil aviation organization.

[2025 Acts, ch 136, §120, 129, 130](#)

Referred to in [§15.535](#)

For future repeal of this section effective January 1, 2037, see [§15.535](#)

Sustainable aviation fuel tax credits issued pursuant to the sustainable aviation tax credit program shall not be issued by the economic development authority prior to July 1, 2026, and shall not be claimed by a taxpayer prior to September 1, 2026; [2025 Acts, ch 136, §127](#)

Section applies retroactively to January 1, 2025, for tax years beginning on or after that date; 2025 Acts, ch 136, §130

NEW section