

422.10C Sustainable aviation fuel tax credit.

The taxes imposed under [this subchapter](#), less the credits allowed under [section 422.12](#), shall be reduced by a sustainable aviation fuel tax credit allowed under [section 15.533](#). [This section](#) is repealed January 1, 2037.

[2025 Acts, ch 136, §125, 129, 130](#)

Referred to in [§422.16](#)

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