

261—80.3(15) Eligibility requirements. To be eligible to receive the sustainable aviation fuel production tax credit pursuant to the SAF program, a business shall meet all of the eligibility requirements in Iowa Code section 15.532. Additionally, a foreign business shall demonstrate that it is not associated with a foreign adversary or foreign adversary entity.

[ARC 0258D, IAB 5/13/26, effective 6/17/26]