

**261—80.9(15) Relationship to renewable chemical program.** Pursuant to Iowa Code section 15.119(2)“b,” the authority may allocate up to \$10 million collectively each fiscal year for purposes of the SAF program and the renewable chemical program. The authority board shall determine the amount of such \$10 million allocated to each program in a given fiscal year. The authority shall determine whether a business may apply for and receive both a tax credit certificate pursuant to the renewable chemical program and a tax credit certificate pursuant to the SAF program in the same fiscal year. In making this determination, and among other factors, the authority may consider whether a business operates distinct facilities in the state such that a given production of chemicals does not and will not receive the benefits of both a tax credit pursuant to the renewable chemical program and a tax credit pursuant to the SAF program. [ARC 0258D, IAB 5/13/26, effective 6/17/26]