

**15.534 Reports to general assembly.**

1. For purposes of [this section](#), “*successful tax credit applicant*” includes, with respect to each fiscal year, an eligible business that was issued a tax credit certificate for production of sustainable aviation fuel during that fiscal year.

2. The annual report under [section 15.107B](#) shall include a report, developed in cooperation with the department of revenue, describing the activities of the program for the previous fiscal year. The report shall, at a minimum, include all of the following information:

a. The aggregate number of gallons of sustainable aviation fuel produced for which successful tax credit applicants received a tax credit in the previous calendar year.

b. For each eligible business issued a sustainable aviation fuel tax credit during each calendar year:

(1) The identity of the eligible business.

(2) The amount of the tax credit.

c. The total amount of all sustainable aviation fuel tax credits claimed during each calendar year, and the portion of the claims issued as a refund.

3. To protect the presumption of confidentiality established pursuant to [section 15.532](#), the board shall report all information in an aggregate form to prevent, as much as possible, information being attributable to any particular eligible business, except as provided in [subsection 2](#).

**2025 Acts, ch 136, §123, 129, 130**

Referred to in [§15.532](#), [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