



## 2025 Sustainable Aviation Fuel Tax Credit

The Sustainable Aviation Fuel Tax Credit is authorized pursuant to Iowa Code sections 15.530 through 15.535 as enacted by 2025 Iowa Acts, Senate File 657. The purpose of the program is to incentivize the production of sustainable aviation fuel in Iowa by providing tax credits to eligible participants, subject to statutory requirements.

The sustainable aviation fuel tax credit was not available for fuel produced before 2026, so there is nothing to report for 2025.

During the FY2025 reporting period, the program was authorized in statute but was not operationalized. As a result, there was no program activity to report. No applications were received and no awards were issued.

