

Hall of the House of Representatives

95th General Assembly - Regular Session, 2025

Amendment Form

Subtitle of House Bill 1303

TO CREATE THE SUSTAINABLE AVIATION FUEL INCENTIVE ACT; AND TO CREATE
AN INCOME TAX CREDIT RELATED TO SUSTAINABLE AVIATION FUEL.

Amendment No. 2 to House Bill 1303

Amend House Bill 1303 as engrossed H3/12/25 (version: 3/12/25 12:04:38 PM):

Page 2, line 25, delete "annual" and substitute "average annual"

AND

Page 2, delete line 26, and substitute the following:

"least one hundred thousand dollars (\$100,000); and"

AND

Page 4, line 3, delete "(6)" and substitute "(6)(A)"

AND

Page 4, delete line 8, and substitute the following:

"aviation fuel project, or both.

(B) "Sustainable aviation fuel production and processing
equipment" does not include a motor vehicle."

AND

Page 6, delete lines 14 through 16, and substitute the following:

"(2) The income tax credit allowed for a qualified manufacturer



of sustainable aviation fuel under this section shall not exceed the lesser of the amount:

(A) Certified by the Department of Energy and Environment under subdivision (a)(1)(B) of this section; or

(B) Provided in the incentive agreement for the qualified sustainable aviation fuel project.

(3) The income tax credit allowed to be claimed under this section shall not exceed the lesser of ten million dollars (\$10,000,000) or the amount of income tax due by the taxpayer in a tax year."

AND

Page 7, delete lines 26 and 27, and substitute the following:

"(1) The three (3) consecutive tax years following the tax year in which the income tax credit was earned; or"

AND

Page 7, line 36, delete "Department of" and substitute "Tax Credits and Special Refunds Section of the Department of Finance and Administration."

AND

Page 8, delete lines 1 and 2

AND

Page 8, line 35, delete "Administration" and substitute "Administration, the Secretary of the Department of Commerce, and the Secretary of the Department of Energy and Environment"

The Amendment was read _____
By: Representative Jean
JLL/JLL - 03-12-2025 06:00:49
JLL305

Chief Clerk