



(Original Signature of Member)

119TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to reinstate the special rate calculation of the clean fuel production credit with respect to sustainable aviation fuel, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Ms. DAVIDS of Kansas introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to reinstate the special rate calculation of the clean fuel production credit with respect to sustainable aviation fuel, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Securing America’s
5 Fuels Act” or the “SAF Act”.

1 **SECTION 2. EXTENSION OF CLEAN FUEL PRODUCTION**
2 **CREDIT; REINSTATEMENT OF SPECIAL RATE**
3 **CALCULATION FOR SUSTAINABLE AVIATION**
4 **FUEL.**

5 (a) REINSTATEMENT OF SPECIAL RATE.—

6 (1) IN GENERAL.—Paragraph (3) of section
7 45Z(a) of the Internal Revenue Code of 1986 is
8 amended to read as follows:

9 “(3) SPECIAL RATE FOR SUSTAINABLE AVIA-
10 TION FUEL.—

11 “(A) IN GENERAL.—In the case of a trans-
12 portation fuel which is sustainable aviation fuel,
13 paragraph (2) shall be applied—

14 “(i) in the case of fuel produced at a
15 qualified facility described in paragraph
16 (2)(A), by substituting ‘35 cents’ for ‘20
17 cents’, and

18 “(ii) in the case of fuel produced at a
19 qualified facility described in paragraph
20 (2)(B), by substituting ‘\$1.75’ for ‘\$1.00’.

21 “(B) SUSTAINABLE AVIATION FUEL.—For
22 purposes of subparagraph (A), the term ‘sus-
23 tainable aviation fuel’ means liquid fuel, the
24 portion of which is not kerosene, which is sold
25 for use in an aircraft and which—

26 “(i) meets the requirements of—

1 “(I) ASTM International Stand-
2 ard D7566, or

3 “(II) the Fischer Tropsch provi-
4 sions of ASTM International Stand-
5 ard D1655, Annex A1, and

6 “(ii) is not derived from palm fatty
7 acid distillates or petroleum.”.

8 (2) CONFORMING AMENDMENT.—Section
9 45Z(c)(1) of such Code, as amended by Public Law
10 119-21, is amended by striking “and the \$1.00
11 amount in subsection (a)(2)(B)” and inserting “, the
12 \$1.00 amount in subsection (a)(2)(B), the 35 cent
13 amount in subsection (a)(3)(A)(i), and the \$1.75
14 amount in subsection (a)(3)(A)(ii)”.

15 (b) EXTENSION OF CREDIT.—Section 45Z(g) of such
16 Code, as amended by Public Law 119-21, is amended by
17 striking “fuel sold after December 31, 2029” and insert-
18 ing “fuel sold after December 31, 2033”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this paragraph shall apply to fuel produced after Decem-
21 ber 31, 2025.