

1.1 Senator moves to amend the SCS1312A-2 amendment to S.C. No. 1312
1.2 as follows:

1.3 Page 2, after line 25, insert:

1.4 "(f) A qualifying taxpayer may claim an additional tax credit rate against the tax due
1.5 under chapter 290 equal to \$0.20 per gallon sourced from winter annual oilseeds, including
1.6 camelina and pennycress."

1.7 Page 3, after line 10, insert:

1.8 "Sec. 4. Minnesota Statutes 2024, section 41A.30, is amended by adding a subdivision to
1.9 read:

1.10 Subd. 5a. **Prohibition.** A tax credit may not be claimed for sustainable aviation fuel
1.11 sourced in any of the following ways:

1.12 (1) carbon capture and storage lacking permanence certification from a recognized saline
1.13 aquifer or other permanent sequestration technique;

1.14 (2) production from feedstock grown on croplands with fewer than ten consecutive years
1.15 of cropping history; or

1.16 (3) produced with imported used cooking oil.

1.17 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
1.18 31, 2024, for sustainable aviation fuel sold after June 30, 2025, and before July 1, 2035."

1.19 Renumber the sections in sequence and correct the internal references