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Chair Rest and Members of the Committee,

On behalf of Friends of the Mississippi River (FMR), thank you for the opportunity to provide written testimony in support of the amendments to the Sustainable Aviation Fuel (SAF) tax credit included in Article 8 of [SF 2374a-4](#).

Friends of the Mississippi River (FMR) recognizes that SAF policy has enormous potential to influence environmental and social outcomes in Minnesota, including the health of the Mississippi River. For those reasons, we advocate for SAF strategies that align with our [guiding principles](#)¹.

Article 8, as amended, is informed by environmental organizations, agricultural groups, aviation interests, and state agencies working together to make Minnesota's SAF economy more sustainable. In particular, the bill includes four important sustainability improvements:

1. Domestic feedstocks only: SAF made from imported feedstocks is ineligible. This approach restricts the use of palm oil and other foreign biofuels that can contribute to international deforestation.
2. Preventing domestic land use change: SAF made from crops and crop residue can only qualify for the tax credit if grown on lands cleared or cultivated prior to December 19, 2007. This reduces the risk of forestlands, grasslands, wetlands, and other natural lands being cultivated for SAF production.
3. Preventing "Enhanced Oil Recovery" (EOR): SAF produced utilizing carbon oxide sequestration in enhanced oil recovery projects is ineligible for the tax credit. This prevents state dollars from incentivizing regional EOR projects.
4. Including diverse hydrogen-based solutions: The bill clarifies that multiple forms of hydrogen-based SAF are eligible, ensuring that diverse hydrogen-based strategies are included in the tax credit.

The proposed SAF tax credit is greatly improved by these amendments, and will help Minnesota lead the global race to reduce aviation emissions. We encourage you to support Article 8 as amended.

Thank you,

Trevor Russell

Water Program Director
Friends of the Mississippi River

(1) <https://minnesotasaf.com>