

119TH CONGRESS
2D SESSION

S. 3759

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 to extend the credit through 2033.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 2, 2026

Mr. MORAN (for himself, Ms. CORTEZ MASTO, Ms. ERNST, and Ms. KLOBUCHAR) introduced the following bill; which was read twice and referred to the Committee on Finance

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 to extend the credit through 2033.

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 **SEC. 2. EXTENSION OF CLEAN FUEL PRODUCTION CREDIT;**
 2 **REINSTATEMENT OF SPECIAL RATE CAL-**
 3 **CULATION 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, as
 8 amended by section 70521(g)(2) of Public Law 119–
 9 21, is amended to read as follows:

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

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

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

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

22 “(B) SUSTAINABLE AVIATION FUEL.—For
 23 purposes of this section, the term ‘sustainable
 24 aviation fuel’ means liquid fuel, the portion of
 25 which is not kerosene, which is sold for use in
 26 an aircraft and which—

1 “(i) meets the requirements of—

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

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

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

9 (2) CONFORMING AMENDMENT.—Section
10 45Z(c)(1) of such Code, as amended by section
11 70521(g)(2) of Public Law 119–21, is amended by
12 striking “and the \$1.00 amount in subsection
13 (a)(2)(B)” and inserting “, the \$1.00 amount in
14 subsection (a)(2)(B), the 35 cent amount in sub-
15 section (a)(3)(A)(i), and the \$1.75 amount in sub-
16 section (a)(3)(A)(ii)”.

17 (b) EXTENSION OF CREDIT.—Section 45Z(g) of such
18 Code, as amended by section 70521(d) of Public Law
19 119–21, is amended by striking “December 31, 2029” and
20 inserting “December 31, 2033”.

21 (c) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to fuel produced after December
23 31, 2025.

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