

Federal incentives for sustainable aviation fuel, I will continue to battle on behalf of the American farmer and taxpayer.

From the IRS to the EPA and the USDA, the alphabet soup of Federal Agencies makes consequential decisions that impact the lives and livelihoods of real people, from the taxpayers to small businesses and family farmers across America.

The Biden administration's GREET model needs to stick with sound science, not political science.

Before I yield the floor, I ask unanimous consent that newspaper articles from the May 8 issue of the Iowa Farm Bureau Spokesman newspaper—a front-page story entitled “Sustainable Aviation Fuel Tax Credit Rules Announced” and, on page 11 of the same newspaper, a section entitled “Questions Surround Impact of SAF Guidance”—be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

SUSTAINABLE AVIATION FUEL TAX CREDIT  
RULES ANNOUNCED  
[May 6, 2024]

The U.S. Treasury Department issued its long-awaited rules for the sustainable aviation fuel (SAF) 40B tax credit last week, but biofuel and farm groups say the requirements have created more questions than answers.

The SAF tax credit, established by the Inflation Reduction Act (IRA) in 2022, aims to incentivize the production of SAF that achieves a lifecycle greenhouse gas (GHG) reduction of at least 50% when compared to petroleum-based jet fuels. The administration has laid out goals for producing at least 3 billion gallons of SAF annually by 2030 and up to 35 billion gallons annually by 2050.

SAF that meets the 50% GHG reduction qualifies for a tax credit of \$1.25 per gallon, with additional incentives up to \$1.75 per gallon for greater reductions.

However, biofuel advocates say the rules authored by the Treasury Department and Internal Revenue Service are overly restrictive and prescribe specific farming practices that may not be practical in all areas of the country.

“As the top producing state of lower cost and cleaner-burning biofuels, sustainable aviation fuel is an emerging market with huge potential for Iowa agriculture,” said Iowa Secretary of Agriculture Mike Naig. “Unfortunately, the Biden administration is once again telling Iowa farmers that Washington, D.C., knows best. The administration’s proposal mandates rigid requirements that ignore the innovation of agriculture and fails to recognize farmers’ ability to incorporate the practices that work best for their individual operations.”

The 40B tax credit rules incorporate an updated version of the Greenhouse Gases, Regulated Emissions, Energy Use in Technologies (GREET) model to measure the lifecycle emissions from SAF, including updated modeling of feedstocks and processes used in aviation fuel and indirect emissions.

Corn must be grown with no-till, cover crops and enhanced efficiency fertilizer to be eligible for the tax credit. For SAF produced from soybeans to qualify, farmers must use both cover crops and no-till. There also are rules for certifying that the crops were grown with climate-smart practices and extensive record-keeping requirements.

“This administration has continually pursued a one-size-fits-all approach that puts

domestic energy production, like homegrown ethanol, at a disadvantage to international competitors. Yesterday’s guidance is more of the same,” Naig said. “While inclusion of the GREET model is a welcome step, the details need to be right, and the administration has more work to do. I know Iowa’s congressional delegation will be working to ensure that Iowa’s farmers and biofuel producers will be able to realize the full potential that SAF offers.”

Industry analysts note that very few farmers will be able to take advantage of the 40B credit this year since they likely haven’t documented the required practices. Current SAF production levels are also very small.

In January, LanzaJet opened an SAF production facility in Georgia that will produce 10 million gallons of SAF from ethanol. The company is reportedly using Brazilian sugarcane ethanol as a feedstock due to its lower GHG lifecycle score.

The Section 40B credit expires at the end of this year and will be replaced by a new, more expansive tax credit, called 45Z. However, the rules have yet to be written for 45Z and aren’t expected until mid to late winter.

QUESTIONS SURROUND IMPACT OF SAF  
GUIDANCE

The Biden administration last week gave guidance on its sustainable aviation fuel (SAF) tax credits that have been long awaited by both corn growers and environmentalists. We’ve been told since February that an announcement was expected, and it was delayed several times between then and now. Such is the world of politics. While the announcement is a step in the right direction, it may have brought about more questions than answers. Here’s what we know so far.

The bottom line for corn growers is that corn-based ethanol will be allowed to qualify for the tax credit program. This is a win for an industry that has been losing global market share to South America for the past several years.

According to the policy, there are three stipulations to qualification. These include the use of no-till practices, the use of cover crops and the use of enhanced-efficiency fertilizer that holds carbon in the soil. All three practices must be done on the same field and must be able to be certified for the corn to qualify. For soybeans (as it pertains to biodiesel), qualification is dependent on the use of just no-till and cover cropping.

The bottom line for the markets is that this has little to no effect on supply and demand for the current crop year.

There is currently one singular plant producing SAF online in the United States; therefore, demand is limited to that one plant’s needs. There is also uncertainty about whether corn ethanol or soy biodiesel produced from fields using all the climate-smart ag practices will be competitive against other low-carbon feedstocks without carbon sequestration. Carbon sequestration is, more or less, the practice of storing carbon under the ground. Many of you have probably heard talk of carbon pipelines recently; those are what, in theory, would take the carbon from an ethanol plant or biodiesel plant and transport it underground to be stored.

The last piece we know is that the Section 40b tax credit, the policy’s official name, is only in effect through the end of 2024. In 2025, a broader tax incentive known as 45Z will take effect. There wasn’t guidance given on 45Z, likely because there is a presidential election between now and then—the results of which likely determine whether the credit is still around in 2025 and whether corn and soybeans will qualify under the new rules.

Mr. GRASSLEY. I yield the floor.

The PRESIDING OFFICER. The Senator from Kansas.

MEMORIAL DAY

Mr. MORAN. Mr. President, on the last Monday in May, our Nation sets aside the day to remember, honor, and pay respects to those who have made the ultimate sacrifice in our Nation’s military. Flags are flown at cemeteries, and families visit the graves and war memorials. They are sharing and reliving memories of the ones we have lost.

This Memorial Day will be different for the family of U.S. Army SGT John O. Herrick. Nearly 80 years ago, Sergeant Herrick was killed off the coast of Normandy, and his body was never identified. The ending to his story was left unwritten until earlier this year, when his family received word that their soldier would soon be coming home 80 years later.

During World War II, Sergeant Herrick was assigned to Company B of the 149th Engineer Combat Battalion in the European theatre. He was on board Landing Craft Infantry 92, alongside 200 other servicemembers on the way to Omaha Beach, when the craft was hit by an underwater mine. Everyone on board was killed.

At the tender age of 19, on June 6, 1944, during the D-day landings, Sergeant Herrick paid the ultimate sacrifice for our Nation’s freedom.

Sergeant Herrick—a young boy from a small town, Allen, with a population of about 100—is memorialized on the Normandy American Cemetery’s Walls of the Missing. When I was there, I saw his name.

There are many heroes like Sergeant Herrick whose names are only remembered in the hearts of their descendants and etched in stone at places like the Vietnam Memorial wall and the white crosses at Arlington Cemetery.

Remembering and honoring the sacrifice of these heroes is not only the right thing to do, it is really important for our Nation. Hopefully, it pulls us together, not pulls us apart. We must never forget the great cost paid by our servicemembers and their loved ones as they fought fascism in Europe, tyranny in the Pacific, or terrorism in the Middle East. Their sacrifice has protected our freedoms and our Union.

One way the stories of these fallen servicemembers is being preserved is through the Veterans Legacy Program, which works to uncover the stories of fallen servicemembers and make them available to the public. The Veterans Legacy Program provides grants to educational institutions and community organizations to conduct historical research on veterans buried in national cemeteries and to share those veterans’ stories through an educational program.

To help further the mission of the Veterans Legacy Program, I introduced, with Senator MAZIE HIRONO, my colleague from Hawaii, a bill entitled

Honoring Veterans' Legacies and Burial Benefits Enhancements Act. This legislation would establish a nonprofit that would be able to accept private donations that would be used to fund the Veterans Legacy Program, operated by the Department of Veterans Affairs. Furthering the mission of the VLP will help to create and preserve a collection of the stories of our Nation's heroes.

How we memorialize and how we honor our veterans when they have passed sends a message to their families and to our current and future servicemembers that we value the past, the present, and the future sacrifices made by those in military service. Doing so not only honors our fallen servicemembers but encourages another generation of Americans to model their lives after Sergeant Herrick and others who gave their lives in devotion to country.

When Sergeant Herrick is laid to rest later this year on Veterans Day, in Emporia, KS, where Veterans Day was first celebrated, hopefully his life and his story lives on in our hearts and is remembered, retold, and revered on this and every Memorial Day to come.

Mr. President, I will say what I said to my dad when I called him from the World War II Memorial shortly before it was dedicated. I called home to Plainville, KS, to say to my dad:

I am at the World War II Memorial. Dad, I want you to know this memorial—built in your honor—causes me to tell you: Dad, I respect you. I appreciate your service. And, Dad, I love you.

This Memorial Day, I no longer can say that to my dad.

Incidentally, on my way back to the Capitol from that visit, my phone rang. It was my dad.

He said:

Gerald, you left me a message. Could you repeat it? I didn't understand it.

I can't repeat it to my dad any longer—he is no longer living—but we can use this Memorial Day and every other day to say just exactly what I said to my dad then, a World War II veteran:

Dad, and to every servicemember and to every veteran, we respect you, we appreciate your service, and we love you.

I yield the floor.

The PRESIDING OFFICER (Mr. FETTERMAN).

The Senator from New Jersey.

#### OLDER AMERICANS MONTH

Mr. BOOKER. Mr. President, I ask unanimous consent today, on the floor of the U.S. Senate, that the Senate itself proceed to the consideration of S. Res. 712, submitted earlier today.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The legislative clerk read as follows:

A resolution (S. Res. 712) designating May 2024 as "Older Americans Month".

There being no objection, the Senate proceeded to consider the resolution.

Mr. BOOKER. I ask consent from all of my colleagues—otherwise known as unanimous consent—that this resolution be agreed to, that the preamble be agreed to, and that the motions to reconsider be considered made and laid plain upon the table with no intervening action or debate.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The resolution (S. Res. 712) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in today's RECORD under "Submitted Resolutions.")

#### APPOINTMENT

The PRESIDING OFFICER. The Chair, on behalf of the President pro tempore and upon the recommendation of the Republican leader, pursuant to 22 U.S.C. 2761, as amended, appoints the following Senator as vice chairman of the Senate Delegation to the British-American Interparliamentary Group Conference during the 118th Congress: the Honorable JOHN BOOZMAN of Arkansas.

ORDERS FOR FRIDAY, MAY 24, 2024, THROUGH MONDAY, JUNE 3, 2024, AT 3 P.M.

Mr. BOOKER. Mr. President, I ask again for the consent of all of my colleagues, unanimous consent, that when the Senate completes its business today, it adjourn to then convene for pro forma sessions only, with no business being conducted, on the following days and times: Friday, May 24, at 10 a.m.; Tuesday, May 28, at 10:30 a.m.; and Friday, May 31, at 4:30 p.m.; further, that when the Senate adjourns on Friday, May 31, it stand adjourned until 3 p.m. on Monday, June 3; that on Monday, following the prayer and the Pledge of Allegiance to the United States of America, the Journal of proceedings be approved to date, the morning hour be deemed expired, the time for both leaders be reserved for their use later in the day, and morning business be closed; that following the conclusion of morning business, the Senate proceed to executive session to resume consideration of the Hanson nomination; and, further, that the cloture motions filed during today's session ripen at 5:30 p.m. on Monday.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### ADJOURNMENT UNTIL 10 A.M. TOMORROW

Mr. BOOKER. Mr. President, it is a privilege to say that if there is no further business to come before the U.S. Senate, I would like to ask humbly to you, sir, that the U.S. Senate stand adjourned under the previous order.

There being no objection, the Senate, at 4:01 p.m., adjourned until Friday, May 24, 2024, at 10 a.m.

#### NOMINATIONS

Executive nominations received by the Senate:

##### DEFENSE NUCLEAR FACILITIES SAFETY BOARD

WILLIAM ISAAC WHITE, OF WEST VIRGINIA, TO BE A MEMBER OF THE DEFENSE NUCLEAR FACILITIES SAFETY BOARD FOR A TERM EXPIRING OCTOBER 18, 2028, VICE JESSIE HILL ROBERSON, TERM EXPIRED.

##### UNITED STATES ADVISORY COMMISSION ON PUBLIC DIPLOMACY

REBECCA L. HEINRICH, OF OHIO, TO BE A MEMBER OF THE UNITED STATES ADVISORY COMMISSION ON PUBLIC DIPLOMACY FOR A TERM EXPIRING JULY 1, 2024, VICE GEORGETTE MOSBACHER, TERM EXPIRED.

REBECCA L. HEINRICH, OF OHIO, TO BE A MEMBER OF THE UNITED STATES ADVISORY COMMISSION ON PUBLIC DIPLOMACY FOR A TERM EXPIRING JULY 1, 2027. (REAPPOINTMENT)

##### INTERNATIONAL MONETARY FUND

STEPHANIE E. SEGAL, OF THE DISTRICT OF COLUMBIA, TO BE UNITED STATES ALTERNATE EXECUTIVE DIRECTOR OF THE INTERNATIONAL MONETARY FUND FOR A TERM OF TWO YEARS, VICE SUNIL SABHARWAL, RESIGNED.

##### NATIONAL LABOR RELATIONS BOARD

LAUREN MCGARITY MCFERRAN, OF THE DISTRICT OF COLUMBIA, TO BE A MEMBER OF THE NATIONAL LABOR RELATIONS BOARD FOR THE TERM OF FIVE YEARS EXPIRING DECEMBER 16, 2029. (REAPPOINTMENT)

JOSHUA L. DITELBERG, OF ILLINOIS, TO BE A MEMBER OF THE NATIONAL LABOR RELATIONS BOARD FOR THE TERM OF FIVE YEARS EXPIRING DECEMBER 16, 2027, VICE JOHN F. RING, TERM EXPIRED.

##### STATE JUSTICE INSTITUTE

BETHANY PICKETT SHAH, OF TEXAS, TO BE A MEMBER OF THE BOARD OF DIRECTORS OF THE STATE JUSTICE INSTITUTE FOR A TERM EXPIRING SEPTEMBER 17, 2025, VICE JOHN B. NALBANDIAN, RESIGNED.

##### IN THE AIR FORCE

THE FOLLOWING NAMED AIR NATIONAL GUARD OF THE UNITED STATES OFFICER FOR APPOINTMENT IN THE RESERVE OF THE AIR FORCE TO THE GRADE INDICATED UNDER TITLE 10, U.S.C., SECTIONS 12203 AND 12212:

##### To be brigadier general

COL. GORDON R. MEYER

##### IN THE ARMY

THE FOLLOWING NAMED ARMY NATIONAL GUARD OF THE UNITED STATES OFFICER FOR APPOINTMENT IN THE RESERVE OF THE ARMY TO THE GRADE INDICATED UNDER TITLE 10, U.S.C., SECTIONS 12203 AND 12211:

##### To be brigadier general

COL. CARRIE L. PEREZ

THE FOLLOWING NAMED OFFICERS FOR APPOINTMENT IN THE RESERVE OF THE ARMY TO THE GRADE INDICATED UNDER TITLE 10, U.S.C., SECTION 12203:

##### To be brigadier general

COL. ADAM K. AKE  
COL. ANDREW D. CECIL  
COL. JOHN M. DUNN

##### IN THE NAVY

THE FOLLOWING NAMED OFFICERS FOR APPOINTMENT TO THE GRADE INDICATED IN THE UNITED STATES NAVY UNDER TITLE 10, U.S.C., SECTION 624:

##### To be captain

WARREN K. BLACKBURN  
CLINTON S. BRYANT  
JEFFREY W. CARIDEO  
BRENDAN T. CASEY  
JON K. CHRISTENSEN  
BRITTA W. CHRISTIANSON  
HYONG Y. CHU  
MARCUS M. CRAIG  
ROBERT R. CULLINAN  
VICTOR A. CUNNINGHAM  
PAUL G. DEVORSE  
ADESINA EKUNDAYO  
LEE H. EUBANKS  
DANNY L. EWING, JR.  
JASON V. ILETO  
MICHAEL A. KIDD  
NOEL K. KOENIG  
KONRAD R. KRUPA  
ANAS E. MAZOUZI  
JOSHUA R. MELCHERT  
SEAN R. MOODY  
CARRIE L. PABEN  
ROBERT D. SALIRE  
MICHAEL P. SARGENT  
ERIKA M. SCHOENTHAL  
JAMES L. VENCKUS

THE FOLLOWING NAMED OFFICERS FOR APPOINTMENT TO THE GRADE INDICATED IN THE UNITED STATES NAVY UNDER TITLE 10, U.S.C., SECTION 624:

##### To be captain

JOHN D. AULT  
ALLEN K. BROOKS