GOVERNOR'S CARBON SEQUESTRATION TASK FORCE REPORT **AUGUST 2022**









LETTER FROM THE CHAIR

As the Governor of Iowa, I am deeply proud of our rich agricultural tradition, which remains as vibrant today as ever. Thanks to our fertile soil and cutting-edge farming practices, Iowa remains the top producer in corn, pork, eggs, and second in soybeans. We are recognized across the globe as a leader in renewable fuel and food production. To maintain this position of strength, continued investment and innovation are essential, especially in the emerging practice of carbon sequestration.

By investing in groundbreaking research and establishing best practices in the new carbon market, Iowa can lead the way in carbon capture. In doing so, we can facilitate new sources of revenue for our agriculture and energy sectors and make our food and fuel more sustainable.

On June 22, 2021, I signed Executive Order 9 establishing a Carbon Sequestration Task Force to enlist the best and brightest from industry into writing lowa's blueprint for success in this new and ever-changing field. I was honored to join this impressive group of experts in robust discussions about the innovative ways lowa could provide value to agricultural stewardship and energy production alike.

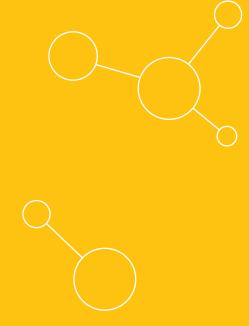
The task force and workgroup members have now turned those discussions into final policy recommendations to guide the future of carbon sequestration in Iowa. I am excited to help form these final recommendations into actionable policy to move Iowa forward.

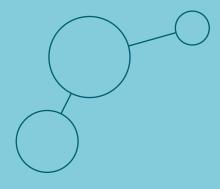
I would like to thank the task force and workgroup members, along with the vice chair of the task force, Secretary Naig, for putting their time, energy, and expertise at the service of lowa's agriculture and energy industries. The excellent report they produced confirms that this task force brought the right people to the table. I truly believe it is the first step in showing the country that lowa is the premier state in the emerging carbon market.

Kim Revnolds

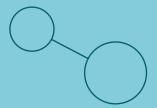
Governor State of Iowa







LETTER FROM THE VICE-CHAIR

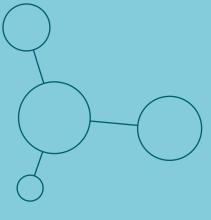


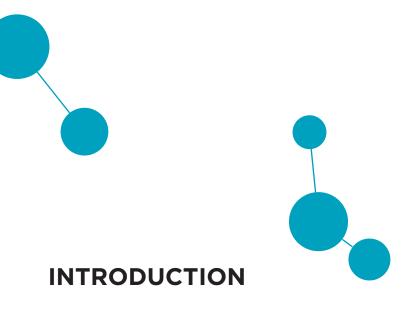
I appreciate the Governor's visionary leadership when she launched the Carbon Sequestration Task Force. Iowa has a long and rich history of public-private partnerships to implement soil health and water quality efforts. Carbon sequestration is and should be an extension of that work. A special thanks goes to the hard work of our task force members and the members of the energy and agriculture workgroups. Their work has produced several recommendations ready for action. These recommendations will help lowa become the leading state for creating carbon value, as was laid out in the vision of the task force. Iowa agriculture and Iowa farmers, in particular, are well positioned to take advantage of new ecosystem services markets/programs. For as long as we've been farming, we've been improving – and environmental sustainability is no exception. Many farmers have a long history of no-tilling and cover crops – practices that have carbon sequestration benefits. Through continued partnerships and outreach, we can bring the right research, policy, incentives and expertise together to help build upon our current conservation efforts, create revenue streams, improve financial sustainability and grow our state's economy.

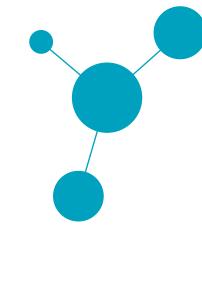
Mike Naig

Iowa Secretary of Agriculture

State of Iowa







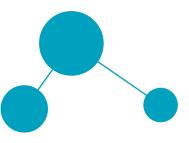
lowa's agricultural legacy, renewable energy leadership, continued focus on innovation, world-class research institutions, and successful conservation efforts on soil health and water quality provide a strong foundation toward a low carbon economy.

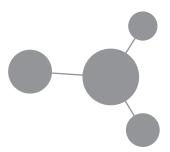
An impressive farming history and abundant natural resources helped earn lowa's spot as a leading producer of corn, soybeans, livestock and biofuels. Initiatives to integrate carbon sequestration into the state's agricultural practices offer lowa the opportunity to become a hub for the advancement of carbon conscious food production.

In the heart of the region with the highest agricultural productivity, lowa is one of the best places in the world to capture carbon. Sequestering carbon in the soil reduces the amount of carbon dioxide in the atmosphere. It also provides an income stream for lowa farmers that have been affected by market prices, severe weather and supply chain disruptions brought by the COVID-19 pandemic. The Carbon Sequestration Task Force's vision is for lowa to be the leading state for creating carbon value through agricultural stewardship and energy generation. And lowa is positioned well to accomplish that.

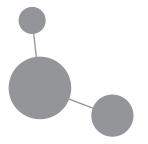
Governor Kim Reynolds created the Carbon Sequestration Task Force through Executive Order 9 on June 22, 2021. It was established to explore carbon sequestration and the opportunities it presents for further economic development in Iowa. The task force was a proposed initiative by the Governor's Economic Recovery Advisory Board, following the mission to be bold and innovative to overcome challenges and create opportunities in Iowa for economic success.







PROCESS

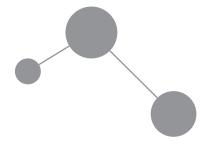


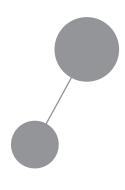
Governor Reynolds appointed members of the Carbon Sequestration Task Force to represent industries, organizations and stakeholders that are integral to the carbon sequestration supply chain in lowa. The task force was supported by diverse subject matter experts on two workgroups – agriculture and energy – that were selected through an open application process. The task force members set the vision and received information from the workgroups and from a concurrent research effort led by lowa State University to identify those actions with the most potential to benefit the state. Additionally, a web-based public comment period was provided to further gather feedback from stakeholders.

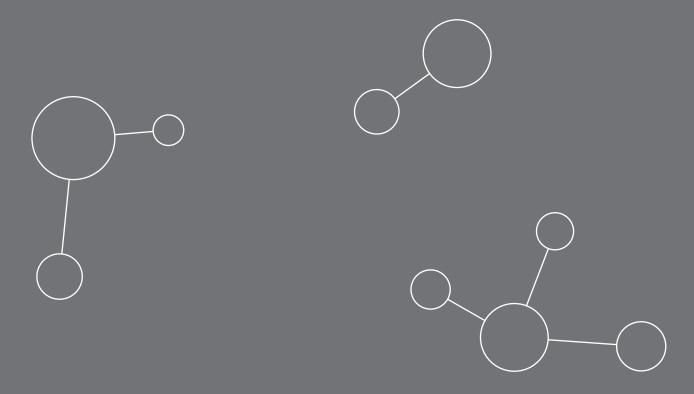
Identified by the Governor's Economic Recovery Advisory Board because of the positive effect it could have on the state's efforts on growth and sustainability, the Carbon Sequestration Task Force assessed lowa's carbon potential, researched the economic impact of soil carbon, evaluated energy innovation opportunities, and engaged expert stakeholders to prepare five strong carbon strategy recommendations.

To provide a baseline analysis for developing carbon strategies, Iowa State University simultaneously completed a science assessment. The findings of this study are detailed in Carbon Science for Carbon Markets: Emerging Opportunities in Iowa. The report addresses ways to further improve the credibility of agricultural carbon credits and reduce the cost of carbon programs by assessing the underlying science and adding transparency to how carbon markets function. The research includes:

- The history and structure of carbon markets and carbon credit measurement, reporting, and verification protocols
- The impact of land (especially cropland) and livestock management practices on greenhouse gas and soil organic carbon dynamics
- Existing and emerging engineering technologies that could reduce greenhouse gas emissions or enhance carbon removal
- Quantitative tools that could help facilitate carbon market development
- Opportunities for multisectoral collaborations between farmers, scientists, industry, government, and civil society organizations that could remove barriers and further market development







CARBON SEQUESTRATION TASK FORCE'S VISION STATEMENT:

IOWA WILL BE THE LEADING STATE FOR CREATING CARBON VALUE THROUGH AGRICULTURAL STEWARDSHIP AND ENERGY GENERATION.





CARBON SEQUESTRATION TASK FORCE MEMBERS

CHAIR

Governor Kim Reynolds

VICE CHAIR

Mike Naig

Iowa Secretary of Agriculture

Kellie Blair

Farmer

Nick Bowdish

President & CEO Elite Octane

Steve Bruere

President

Peoples Company

John Crespi

Director

Center for Agricultural and Rural Development, lowa State University

Debi Durham

Executive Director

Iowa Economic Development Authority

Iowa Finance Authority

Sam Eathington

Senior Vice President & Chief Technology Officer Corteva Agriscience

William Fehrman

President & CEO

Berkshire Hathaway Energy

Sam Funk

Director of Agriculture Analytics & Research lowa Farm Bureau Federation

Geri Huser

Chair

Iowa Utilities Board

Adam Kiel

Managing Director Soil and Water Outcomes Fun

Justin Kirchhoff

President

Summit Ag Investors

John Larsen

Chair, President & CEO Alliant Energy

Kayla Lyon

Director

Iowa Department of Natural Resources

Scott Marler

Director

Iowa Department of Transportation

Jill Sanchez

Manager of Sustainability & Investor Relations John Deere

Bryan Sievers

Manager of AgriReNew Sievers Family Farms

Craig Struve

CEO

SoilView

Alison Taylor

Vice President & Chief Sustainability Officer ADM

Cynthia 'CJ' Warner

President & CEO

Renewable Energy Group

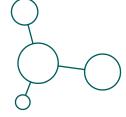
Jill Zullo

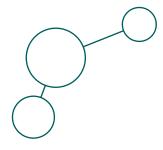
Vice President of Bioindustrials Cargill





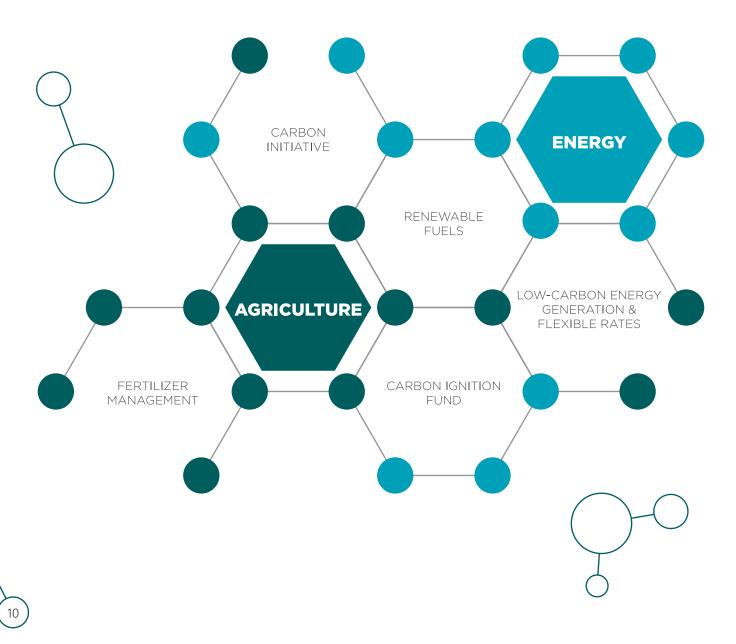


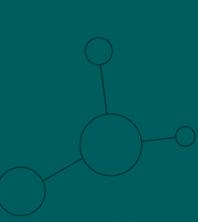




CARBON SEQUESTRATION TASK FORCE RECOMMENDATIONS

Based on Iowa State University's research and valuable key insights from the members of each of the workgroups, the task force provided effective recommendations that meet Iowa's full market potential. The strategies and initiatives deliver supplementary revenue streams for Iowa's agriculture, energy and renewable fuel producers; add value to the state's rich natural resources; bolster sustainability achievements by producers, research institutions and industries; and also enhance public-private collaboration and innovation. The recommendations include a direct correlation to Iowa State University's research.





RECOMMENDATIONS IN SUMMARY



lowa Carbon Initiative

Establish the Iowa Carbon Initiative at Iowa State University's Bioeconomy Institute to serve as a hub for research and collaboration between farmers, industry and the public.

Renewable Fuels

Evaluate policy that proposes biofuel access standards for lowa, increases investments in biofuel infrastructure and expands low carbon usage of renewable fuels beyond existing markets.

Carbon Ignition Fund

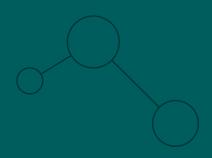
Create a Carbon Ignition Fund to stimulate programs and pilot projects that will successfully add carbon value by encouraging carbon markets and lowering barriers to participation for lowa farmers and businesses.

Fertilizer Management

Update the static maximum return to nitrogen recommendation system to a new dynamic modeling system that considers variability in the environment, management and weather.

Low Carbon Energy Generation and Flexible Rates

Support the broader adoption of low-carbon energy generation through policies and regulations that advance incremental investment in lowa's energy economy, including the consideration of legislation that enables rate-regulated public utilities the ability to propose flexible ratemaking mechanisms that balance the interests of stakeholders.



I AM VERY ENCOURAGED THAT YOU ARE ASSEMBLING A SUITE OF RECOMMENDATIONS THAT WILL INDEED TAKE ADVANTAGE OF IOWA'S STRENGTHS AND CAPABILITIES IN ORDER TO CREATE A CARBON MARKET STRUCURE THAT IS BETTER THAN ANY OTHER SIMILAR PROGRAM, BECAUSE IT (FINALLY) TAKES INTO ACCOUNT AGRICULTURE PROPERLY, AND UNPACKS THE VERY IMPORTANT ELEMENT OF SOIL CARBON MANAGEMENT AND SEQUESTRATION.

OTHERS TALK ABOUT IT BUT HAVEN'T BEEN ABLE TO GET THERE YET. IT WILL BE VERY GOOD FOR IOWA, AND INDEED THE PLANET, IF WE CRACK THAT NUT."



IOWA CARBON INITIATIVE

Establish the Iowa Carbon Initiative at Iowa State University's Bioeconomy Institute to serve as a hub for research and collaboration between farmers, industry and the public.

There are many opportunities for engineering technologies to contribute to reducing greenhouse gas emissions and carbon removal, including those that are agriculturally based.

Research could help improve technological readiness and lower financial risks associated with new technologies. Research that crosses agricultural, renewable fuels, and electrical sectors is especially needed, and would help lowa take advantage of cross-sector synergies and position the state advantageously for a decarbonized future.

Carbon Science for Carbon Markets: Emerging Opportunities in Iowa

As a proven research entity with existing facilities, structure and expertise that can be quickly leveraged to position lowa as a leading state in carbon value research, lowa State University's Bioeconomy Institute will be a trusted source of information. The lowa Carbon Initiative will provide value and confidence to the carbon marketplace.

The Initiative would call for state funding that could lead to additional public and private resources and funding in support of the research that aligns with the task force's mission: for lowa to be the leading state for creating carbon value through agricultural stewardship and energy generation.

The Iowa Carbon Initiative will focus on:

- Providing research for practical use, policy analysis and assessing potential strategies
- Developing a carbon market continuum of information
- Facilitating connections to improve the efficiency, reliability and resiliency of energy generation
- Coordinating education among farmers, landowners and the public

RENEWABLE FUELS

Evaluate policy that proposes biofuel access standards for lowa, increases investments in biofuel infrastructure and expands low carbon usage of renewable fuels beyond existing markets.

lowa's total land area is 36 million acres and, according to the 2017 Census of Agriculture, nearly 90% of lowa's total area is dedicated for agricultural purposes, with total agricultural land averaging 31 million acres since 1982.

lowa could become a leader in carbon removal and facilitate the transition to a low-carbon economy by processing agricultural biomass into advanced biofuels and materials that sequester carbon.

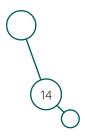
Carbon Science for Carbon Markets: Emerging Opportunities in Iowa

Stakeholders from across the state have initiated work on the development of policy that would promote increased usage and access to higher blends of renewable fuels in lowa.

The renewable fuel policies could include:

- Future-proofing lowa's fuel infrastructure to ensure compatibility with higher blends of biofuels
- Ensuring lowans have access to higher blends of biofuels
- Sustainable Aviation Fuels (SAF) measures, which use biofuels as a substitute for conventional jet fuel
- Enhanced investments in biofuel infrastructure and market-based incentives
- Support for other emerging biofuel opportunities that can generate value for lowa farmers

As a leading producer of both corn and soybeans, state policies that promote renewable fuels would further support the state's agriculture industry, rural communities, and provide environmental benefits at the same time. Evaluation and exploration of policy concepts that include opportunity for clean, low carbon fuel standards nationally, regionally and/or at the state level should be considered. Overall, there are steps to take toward incentivizing low carbon farm practices that benefit biofuels production.





CARBON IGNITION FUND

Create a Carbon Ignition Fund to stimulate programs and pilot projects that will successfully add carbon value by encouraging carbon markets and lowering barriers to participation for lowa farmers and businesses.

Emerging carbon markets necessarily involve agriculture - because photosynthesis by green plants is the most effective way to rapidly remove carbon dioxide from the atmosphere. Because of the extensive scale and high productivity of agriculture within the state, lowa has a unique, competitive advantage for engaging in emerging carbon markets. Carbon markets further offer farmers a way to pay for practices that help sustain crop yields and provide additional ecosystem services in the long term.

Demonstration projects to evaluate the potential benefit and technical and economic viability of engineering technologies in realistic environments and integrated with agricultural systems could help close substantial knowledge gaps that presently exist. Innovative partnerships among farmers, industries, communities, and lowa's universities could move these efforts forward at a faster pace than if sectors were operating independently.

Carbon Science for Carbon Markets: Emerging Opportunities in Iowa

Investing in strategies or programs to promote access to carbon markets will accelerate the state's efforts to lead in carbon value creation. Carbon monetization can include the formation of carbon markets, where the supply of carbon offset credits is sold to companies that use them to meet their voluntary or regulatory emissions goals or requirements; or the establishment of carbon programs that aggregate farmers to generate and sell carbon credits from the farm.

Collaboration between the lowa Economic Development Authority and Iowa Department of Agriculture and Land Stewardship will help best determine where additional funding could help build carbon markets and programs and further low carbon practices through the framework of a Carbon Ignition Fund. This support could include demonstration projects, grants and research related to both agriculture and energy. This fund can leverage momentum created by ecosystem services that farmers already provide and encourage the "stacking" of benefits, which factors in the value of more than one benefit into the establishment of a particular practice or suite of practices. Many conservation practices can result in several positive ecosystem outcomes (carbon, water quality, habitat, etc.).

Adding value to carbon markets will attract both sellers and buyers while market development is in early stages. This initial investment in carbon market pilot projects will help the market more quickly achieve a balance and advance the universal adoption of measures to value carbon. In addition, the fund can reduce the risk for early adopters of carbon-related practices and technologies and allow the sponsor agencies to share the findings and benefits more broadly.



FERTILIZER MANAGEMENT

Update the static maximum return to nitrogen recommendation system to a new dynamic modeling system that considers variability in the environment, management and weather.

Crop production and soil management can both increase and decrease overall agricultural greenhouse gas emissions.

Nitrous oxide emissions associated with fertilizer use account for more than 50% of greenhouse gas emissions by the U.S. agriculture sector and contribute more than 5% of total U.S. emissions.

Careful management of the rate, timing, and placement of nitrogen fertilizer application can minimize the release of nitrous oxide from most agricultural soils.

Further development of precision farming equipment and spatially resolved fertilizer rate recommendations may be one way to more precisely manage agricultural inputs, such as nitrogen fertilizers, while maintaining farm profitability.

Carbon Science for Carbon Markets: Emerging Opportunities in Iowa

lowa State University's current maximum return to nitrogen (MRTN) recommendation system provides guidelines for farmers on calculating the amount of nitrogen fertilizer to apply in their fields. The utilization of nitrogen fertilizer is an essential farming practice for sustained and rapid crop production and for maintaining an affordable, dependable food supply. However, applications over optimum levels for individual fields have more negative environmental impacts.

The MRTN is a data-limited, static model that does not consider weather and in-season management variabilities. It is necessary to invest in on-farm research for lowa State University to create a new dynamic modeling system that considers agronomics, weather, changes in technology and economics. More accurate nitrogen recommendations support higher yields and reduced emissions. Using nitrogen efficiently on crops is one way to keep excess nitrogen out of surface water, while producing an even greater economic benefit.

The research will consider carbon dioxide equivalents (CO2e) of nitrogen fertilizer inputs and nitrous oxide emissions for carbon improvements to corn and soybean cropping systems. Several hundred annual trials will enable next-generation science and fertilizer management. The research infrastructure will allow lowa State University to use the latest advances in super-computing and quantitative modeling to forecast best management practices and to demonstrate how farmers are maximizing and improving efficiency. No other state or nation will have data like these, making lowa the resource center for effective farming practices and ensuring lowa farmers remain the most efficient in the world.

The collaborative partnership with Iowa State University allows for continuous improvement in resource use and the opportunity for ongoing education efforts to increase confidence and adoption of fertilizer management recommendations, generating engagement, credibility and acceptance across all stakeholders.



LOW CARBON ENERGY GENERATION AND FLEXIBLE RATES

Support the broader adoption of low-carbon energy generation through policies and regulations that advance incremental investment in lowa's energy economy, including the consideration of legislation that enables rate-regulated public utilities the ability to propose flexible ratemaking mechanisms that balance the interests of stakeholders.

Simultaneously decarbonizing agriculture and the electrical grid provides opportunities for economic synergies among the two systems. Such synergies may lead to greater economic development in lowa, greater resiliency for the electrical grid, and thus potentially lower costs for energy rate payers. The key will be the development of flexible, scalable, interoperable systems—an area in which lowa is poised for leadership.

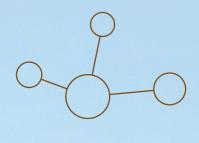
Carbon Science for Carbon Markets: Emerging Opportunities in Iowa

As a renewable energy leader, lowa's abundance of resources provides value to utility customers with decarbonization goals and priorities. In order to further enable low carbon energy generation, adoption of policy to allow a rate-regulated public utility the authority to propose flexible ratemaking mechanisms outside of the traditional rate case context provides a pathway to assist businesses that are working towards net-zero carbon emissions. By working with the utility, state regulators may consider proposals to advance incremental investments and innovation in lowa's energy economy.

With a new wave of technologies providing more options to wind and solar, this strategy can promote the study, research and implementation of additional resources and broaden adoption of existing low-carbon generation sources and affordable, reliable baseload generation. New technologies for renewable energy sources could include the consideration of biogas, green hydrogen, nuclear and energy storage.

This strategy will be structured to ensure that flexible rate-making mechanisms balance the interests of the utilities and ratepayers and be subject to approval of the lowa Utilities Board.





IOWA IS A LEADER IN BOTH AGRICULTURAL PRODUCTION AND CONSERVATION SO WE MUST ALSO LEAD AGRICULTURE'S SUSTAINABILITY EFFORTS.

THE AGRICULTURE COMMUNITY IS CONTINUOUSLY SEEKING NEW TECHNOLOGIES AND SOLUTIONS THAT ALLOW US TO BALANCE FOOD AND FUEL PRODUCTION WITH ENVIRONMENTAL STEWARDSHIP. WE'VE ALREADY PROVED THAT WE CAN DELIVER SCIENCE-BASED NUTRIENT-REDUCTION PRACTICES AND LOW CARBON SOLUTIONS, LIKE RENEWABLE FUELS AND COVER CROPS, SO WE HAVE A FOUNDATION TO BUILD ON."



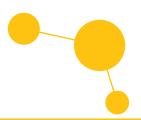


APPENDIX





CARBON SEQUESTRATION TASK FORCE WORKGROUP MEMBERS



AGRICULTURE WORKGROUP MEMBERS

Bill Belden	Senior Agriculture Specialist & Farm Manager Antares Group Inc. & Belden Family Farms
Sarah Carlson	Strategic Initiatives Director, Practical Farmers of Iowa
Steve Falck	Senior Policy Advocate, Environmental Law & Policy Center
Ben Gleason	Senior Manager of Sustainable Programs, Iowa Corn Growers Association
Paul Hill	Turkey Farmer & Chairman, Iowa Turkey Growers Coop
John Lawrence	Vice President for Extension & Outreach, Iowa State University
Amber Markham	Director of External Affairs, The Nature Conservancy
Jay Matthews	Technical Agronomist, GROWMARK, Inc.
Sean McMahon	Executive Director, Iowa Agriculture Water Alliance
Shashi Menon	CEO, EcoEngineers
Kiley Miller	Executive Director, Trees Forever, Inc.
Al Muhlenbruck	Marketing & Public Relations Director, TriOak Foods, Inc.
Matt O'Connor	Director of Habitat Forever, Pheasants Forever
Rick Robinson	Conservation & Natural Resources Policy Advisor, Iowa Farm Bureau Federation
Lisa Schulte Moore	Professor & Associate Director, Iowa State University

ENERGY WORKGROUP MEMBERS

Chaz Allen	Executive Director, Iowa Utility Association
Kelcey Brown	President & CEO, MidAmerican Energy Company
Elizabeth Burns-Thompson	Vice President of Government & Public Affairs, Navigator CO2
Troy DeJoode	Executive Director, Iowa Association of Municipal Utilities
Regi Goodale	Director of Regulatory Affairs, Iowa Association of Electric Cooperatives
Anne Kimber	Director, Electric Power Research Center, Iowa State University
Terry Kouba	Senior Vice President Alliant Energy & President IPL, Alliant Energy
Dan Nickey	Associate Director, Iowa Waste Reduction Center, University of Northern Iowa
Jolene Riessen	Farmer & President, LeeCorr, Inc.
Matt Russell	Executive Director, Iowa Interfaith Power & Light
Troy Shaner	Plant Manager, Valero Renewable Fuels
Jed Skogerboe	Manager of Business & Community Development Iowa Lakes Electric Cooperative
Charles Stanier	Professor of Chemical and Biochemical Engineering, University of Iowa
Troy Van Beek	Owner & CEO, Ideal Energy, Inc.
Shirley Welte	Vice President of Operations, Black Hills Energy

CARBON SEQUESTRATION TASK FORCE EX OFFICIO MEMBERS

Representative Kenan Judge	Iowa House, District 44
Senator Kevin Kinney	Iowa Senate, District 39
Senator Annette Sweeney	Iowa Senate, District 25
Representative John Wills	Iowa House, District 1



CARBON SEQUESTRATION TASK FORCE TIMELINE JUNE Governor Reynolds signs Executive Order 9 **22** 2021 creating the Carbon Sequestration Task Force Governor Reynolds announces members of the Agriculture 30 **20** 2021 26 SEPT. **1** 2021 16 **23** 2021 2nd Carbon Sequestration Task Force meeting ост. **7** 2021 OCT. **15** 2021 5th Agriculture and Energy Workgroup meetings **19** 2021 DEC. 4th Carbon Sequestration Task Force meeting **6** 2021



SUPPLEMENTAL MATERIALS

Governor's Economic Recovery Advisory Board Final Report:

https://governor.iowa.gov/sites/default/files/documents/GovAdvisoryBoard_Report_112020_F.pdf

Governor's Executive Order 9 establishing the Carbon Sequestration Task Force:

https://www.iowaeda.com/UserDocs/News/eo9-carbon-sequestration-task-force.pdf

Iowa State University, "Carbon Science for Carbon Markets: Emerging Opportunities in Iowa":

https://store.extension.iastate.edu/product/16214.pdf

ACKNOWLEDGEMENT



The Governor's Carbon Sequestration Task Force acknowledges the workgroups and participating state agencies for sharing their time, insight and expertise; Iowa State University for their judicious research; the Context Network for their collaboration and organization; and the Iowa Economic Development Authority for writing and designing the report. Financial support was provided through U.S. Department of Energy State Energy Program Formula (DE-EE0008648) and the Iowa Department of Agriculture and Land Stewardship.



BECAUSE OF OUR EXISTING SUPPLY CHAIN AND EMPHASIS ON RENEWABLE FUEL INFRASTRUCTURE, IOWA IS IN A STRONG POSITION TO CAPITALIZE ON THE GROWING NATIONWIDE DEMAND FOR A MORE CARBON FREE ECONOMY. IOWA IS A RECOGNIZED LEADER IN RENEWABLE FUEL AND FOOD PRODUCTION, AND THIS IS ANOTHER OPPORTUNITY TO LEAD AND BE INNOVATIVE, INVEST IN IOWA AGRICULTURE, AND FACILITATE NEW SOURCES OF REVENUE FOR OUR AGRICULTURE AND ENERGY SECTORS."





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