

Iowa Department of **REVENUE**

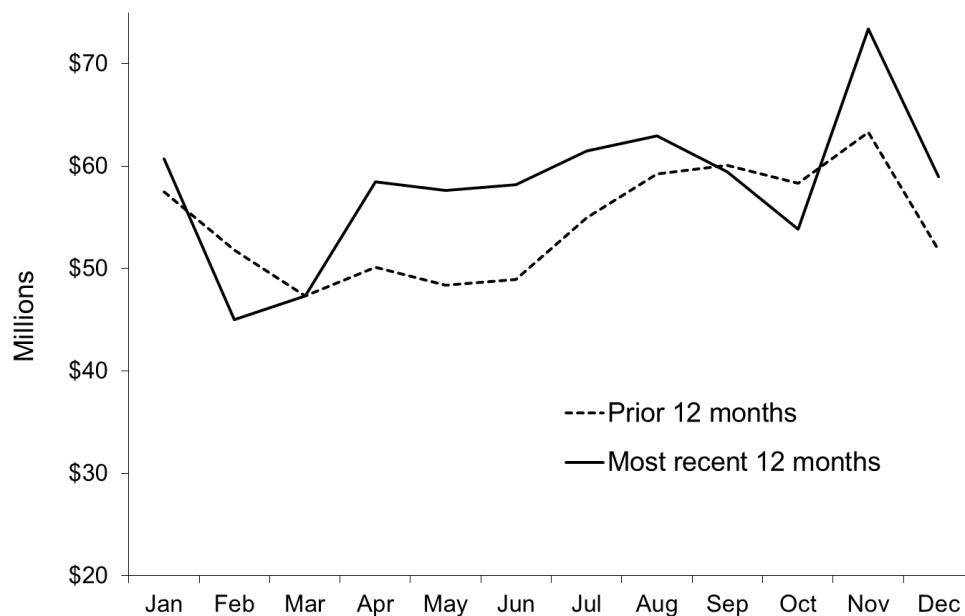
Fuel Tax Monthly Report for December 2021

The Iowa Fuel Tax Monthly Report presents the gross gallons of fuel delivered by Iowa licensed Suppliers, Blenders, Importers, Restrictive Suppliers, and Liquefied Petroleum Gas/Compressed Natural Gas Dealers and Users. The report is published on the Motor Fuel monthly reports page of the [Iowa Department of Revenue website](#). Each month's report is available no later than the last working day of the month following the tax reporting period it covers.

Page 3 of the report shows monthly collections for ten fuel types and collections from prior tax periods reported as accounts receivable. Fiscal Year-To-Date and Prior Fiscal Year-To-Date collections, refunds, credits, and collections less refunds and credits are also provided. While refund claims can be filed throughout the year, credits are claimed once annually on income tax returns.

Figure 1 compares monthly net collections across the last 24 months. In December 2021 collections were \$59.0 million, 13.8 percent higher than December of last year. Year-over-year motor fuel net collections increased by 22.6 percent and collections on diesel decreased by 1.1 percent. Monthly collections were higher than prior year numbers in nine of the last twelve months. Because the number of taxable gallons may be reported in a month other than that for which taxes are remitted, net collections do not necessarily reflect the number of taxable gallons sold in the month. In December 2021, taxable gallons of motor fuel were 13.6 percent higher than in the previous December; taxable gallons of diesel were 5.2 percent lower than in the prior December.

**Figure 1. Iowa Monthly Fuel Tax Collections Less Refunds and Credits:
Most Recent 12 Months Compared to Prior 12 Months for December 2021**



Source: Iowa Department of Revenue

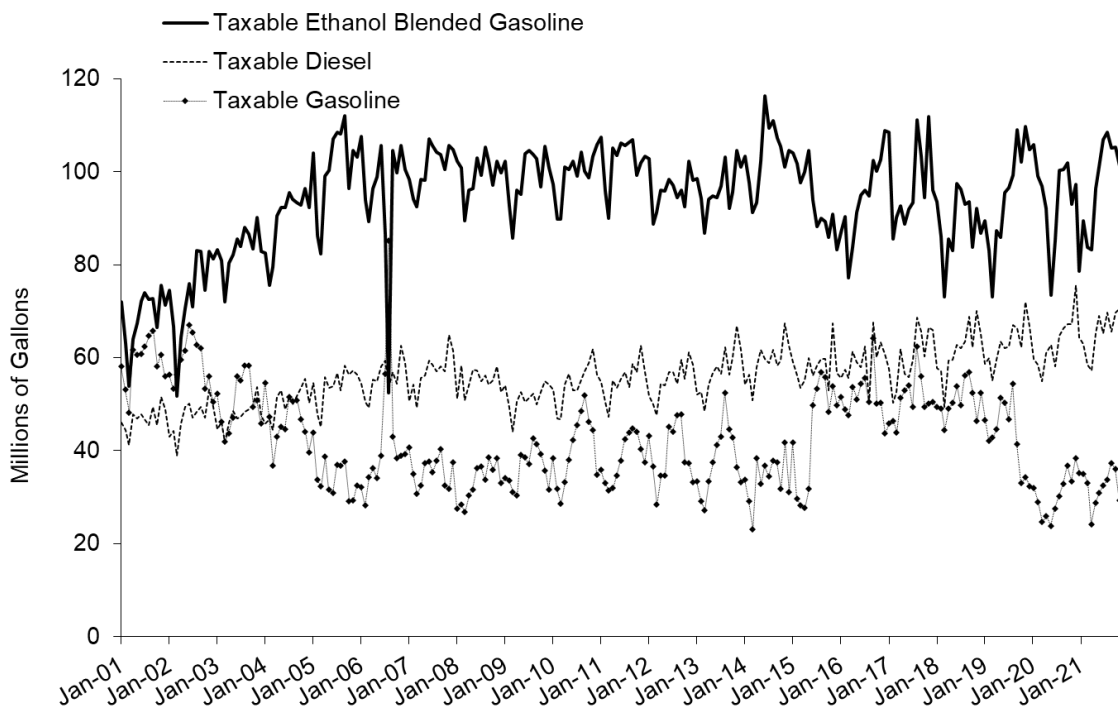
Collections and gallon amounts contained in this report are from the Supplier/Terminal or "Rack" level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the case for most E15 or Higher (gasoline blended with 15 percent of ethanol or higher percentages)

gallons, so the gallons reported for this fuel type are far below the number of retail gallons sold in Iowa.

Page 4 of the report shows gross gallons and taxable gallons by fuel type. Exported gallons account for most of the difference between gross and taxable amounts since Iowa exports well over half of the ethanol blended gasoline produced in the state.

In 2001, taxable sales of ethanol blended gasoline and gasoline were roughly equal. As Figure 2 shows, demand shifted over the next five years to ethanol blended gasoline, except for September 2006 when a temporary price change drove a brief reversal. Between 2005 and early 2015, ethanol blended gasoline accounted for a monthly average of 73 percent of taxable gallons of motor fuel. For the period since June 2015, the monthly average percentage of taxable gallons reported as ethanol blended gasoline is 68.2 percent, reflecting a change in the manner in which the types of taxable gallons are reported by suppliers. Comparisons of ethanol blended gasoline’s share of total taxable gallons over time should be made with attention to this limitation. In December 2021, gallons of ethanol blended gasoline represented 73.9 percent of motor fuel taxable gallons.

Figure 2. Iowa Monthly Taxable Ethanol Blended Gasoline, Gasoline, and Diesel Gallons: January 2001 – December 2021



Source: Iowa Department of Revenue

The report also shows a breakdown of the refund dollar amounts by claim type for the month. Refunds are claimed against taxes paid on fuel that is used for non-taxable purposes, such as agricultural or commercial non-highway uses. Refunds are also claimed for excess tax on blended fuel and denaturing alcohol. The excess tax on blended fuel refund results when a blender purchases gasoline taxed at 30.4 cents per gallon and collects tax on the resulting ethanol blended gasoline at 24.0 cents per gallon. Therefore, the additional 6.4 cents paid on the gasoline is eligible for refund; similarly for the 2.4 cent gap between taxes on diesel and B11 or higher blends. The denaturing alcohol refund applies when the denaturant (gasoline) taxed at 30.4 cents per gallon is blended with food grade alcohol to produce ethanol blended gasoline E15 or Higher. When a refund of Iowa fuel tax is granted for non-taxable usage, those gallons become subject to Iowa sales tax, unless a sales tax exemption applies. Sales tax collected on those gallons is included at the bottom of the final page of the monthly report.

Iowa Department of Revenue
Fuel Tax Monthly Report
For Gallons Reported on Returns Filed in December 2021

MOTOR FUEL

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$10,145,177	\$29,800,728	\$1,175,295	\$10,440	
Collections	Total Remitted	\$41,131,641			
Permit Refunds	Total Refunded	\$1,576,469			
Collections Less Permit Refunds		Current Month	Fiscal YTD	Prior FYTD	Change
		\$39,555,172	\$240,653,085	\$222,432,699	8.19%

SPECIAL FUEL

Detailed Collections		Aviation Jet	Diesel	B11 or Higher	
		\$179,639	\$18,259,988	\$1,607,934	
Collections	Total Remitted	\$20,047,560			
Permit Refunds	Total Refunded	\$678,506			
Collections Less Permit Refunds		Current Month	Fiscal YTD	Prior FYTD	Change
		\$19,369,054	\$129,859,741	\$124,035,117	4.70%

LPG, LNG, & CNG

Detailed Collections		LPG	LNG	CNG	
		\$11,789	\$0	\$104,906	
Collections	Total Remitted	\$116,695			
Permit Refunds	Total Refunded	\$5,435			
Collections Less Permit Refunds		Current Month	Fiscal YTD	Prior FYTD	Change
		\$111,260	\$435,370	\$412,942	5.43%

MISC. & ACCOUNTS RECEIVABLE

Detailed Collections		Miscellaneous	Accounts Receivable		
		\$0	\$0		
Collections	Total Remitted	\$0			
Misc. & Account Receivable		Current Month	Fiscal YTD	Prior FYTD	Change
		\$0	\$61,769	\$1,859,278	-96.68%

TOTAL

Collections		Current Month	Fiscal YTD	Prior FYTD	Change
		\$61,295,896	\$397,383,819	\$372,732,621	6.61%
Refunds					
Permit Refunds Including Interest		\$2,261,316			
Motor Fuel Individual/Corporate Credits		\$68,648			
Total Refunds and Credits		\$2,329,964	\$27,361,862	\$25,037,501	9.28%
Collections Less Permit Refunds and Credits		\$58,965,932	\$370,021,957	\$347,695,120	6.42%

**Iowa Department of Revenue
Fuel Tax Monthly Report
For Gallons Reported on Returns Filed in December 2021**

MOTOR FUEL GALLONS SUMMARY

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	39,769,329	207,077,137	5,244,758	124,795	252,216,019
Exported Gallons	5,388,348	109,414,152	320,298	9,932	115,132,730
Distribution Allowance	642,655	2,037,270	80,683	1,360	2,761,968
Total Taxable Gallons	33,738,326	95,625,715	4,843,777	113,503	134,321,321
Remitted	\$10,145,177	\$29,800,728	\$1,175,295	\$10,440	\$41,131,641

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	Special Fuel Total
Gross Gallons Received	5,554,198	73,047,798	13,687,095	92,289,091
Exported Gallons	1,957,616	16,392,223	8,756,466	27,106,305
Distribution Allowance	24,802	629,400	10,559	664,761
Total Taxable Gallons	3,571,780	56,026,175	4,920,070	64,518,025
Remitted	\$179,639	\$18,259,988	\$1,607,934	\$20,047,560

LPG, LNG, & CNG GALLONS SUMMARY

	LPG	LNG	CNG
Total Taxable Gallons	39,296	0	338,407
Remitted	\$11,789	\$0	\$104,906

REFUND SUMMARY**DOLLARS**

Number of Claims	Permit Type	Motor Fuel	Special Fuel	LPG & CNG	Interest Paid	Total
24	Agricultural	3,615	14,497	78	8	18,198
0	Federal Government	0	0	0	0	0
15	State Government	36,311	4,699	0	0	41,010
218	Other Political	233,832	68,030	5,357	96	307,316
0	Urban Transit	0	0	0	0	0
0	Regional Transit	0	0	0	0	0
0	Native American	0	0	0	0	0
0	Contract Carrier	0	0	0	0	0
0	Commercial Fisherman	0	0	0	0	0
0	Home Heating	0	0	0	0	0
0	Extract of Nat'l Deposits	0	0	0	0	0
22	Denaturing Alcohol	1,249,994	0	0	167	1,250,161
43	Commercial	38,329	422,686	0	147	461,162
0	Refund Agent	0	0	0	0	0
4	Transport Diversions	14,125	36,941	0	407	51,473
0	Casualty Losses	0	0	0	0	0
0	Special Fuel Blending	0	0	0	0	0
6	Excess Tax on Blended Fuel	263	131,653	0	81	131,997
332	TOTALS	\$1,576,469	\$678,506	\$5,435	\$906	\$2,261,316

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$58,980