



Iowa Department of **REVENUE**

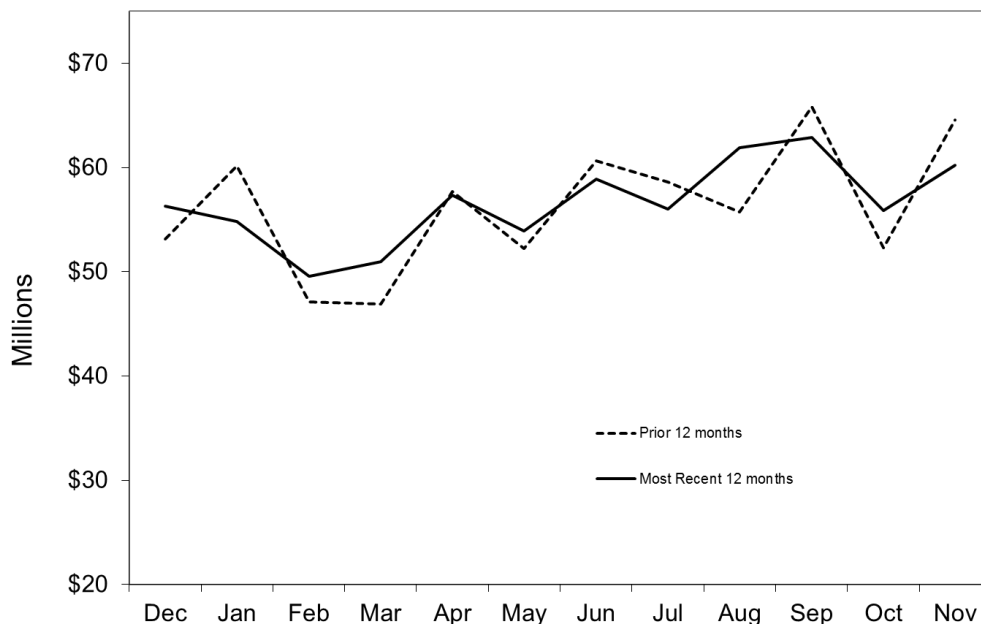
Fuel Tax Monthly Report for November 2019

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 November 2019 collections were \$60.2 million, 6.8 percent lower than November of last year. Year-over-year, motor fuel net collections declined by 7.6 percent and collections on diesel declined by 5.2 percent. Monthly collections were lower than prior year numbers in six 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 November 2019, taxable gallons of motor fuel were 4.0 percent higher than in the previous November; taxable gallons of diesel were higher by 2.8 percent.

**Figure 1. Iowa Monthly Fuel Tax Collections Less Refunds and Credits:
Most Recent 12 Months Compared to Prior 12 Months for November 2019**



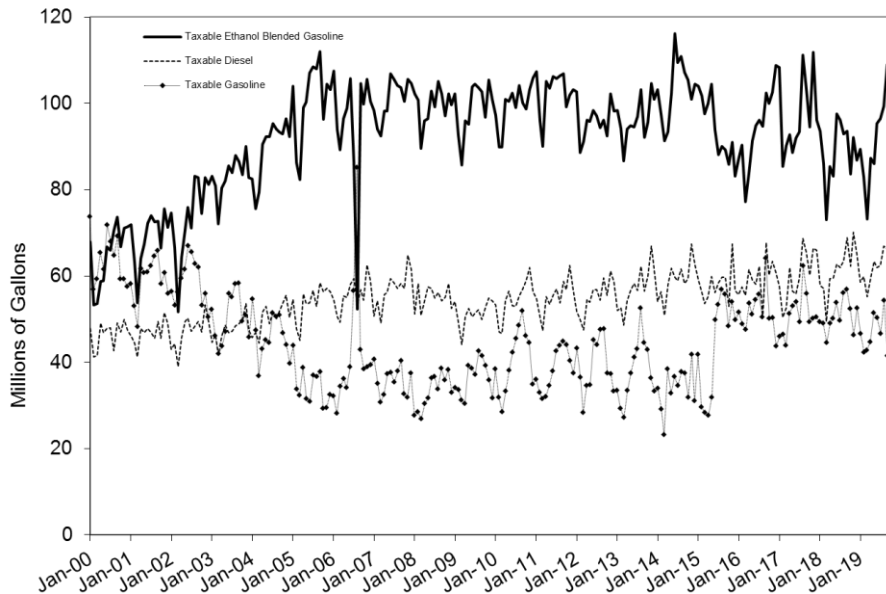
Source: Iowa Department of Revenue

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 E85 (gasoline blended with 70 to 85 percent ethanol) 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 2000, taxable sales of ethanol blended gasoline and gasoline were roughly equal. As Figure 2 shows, demand shifted over the next six 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 65.0 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 November 2019, gallons of ethanol blended gasoline represented 76.2 percent of motor fuel taxable gallons.

Figure 2. Iowa Monthly Taxable Ethanol Blended Gasoline, Gasoline, and Diesel Gallons: January 2000 – November 2019



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 30.7 cents per gallon and collects tax on the resulting ethanol blended gasoline at 29.0 cents per gallon. Therefore, the additional 1.7 cents paid on the gasoline is eligible for refund; similarly for the 3 cent gap between taxes on diesel and B11 or higher blends. The denaturing alcohol refund applies when the denaturant (gasoline) taxed at 30.7 cents per gallon is blended with food grade alcohol to produce ethanol. 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 November 2019

MOTOR FUEL

Detailed Collections	Ethanol Blended		E85	Aviation Gasoline	
	Gasoline	Gasoline			
	\$10,394,299	\$31,737,854	\$260,653	\$10,187	
Collections	Total Remitted	\$42,402,993			
Permit Refunds	Total Refunded	\$3,980,189			
Collections Less Permit Refunds		Current Month \$38,422,804	Fiscal YTD \$196,198,792	Prior FYTD \$198,382,635	Change -1.10%

SPECIAL FUEL

Detailed Collections	Aviation Jet		Diesel	B11 or Higher	
		\$180,629	\$20,228,242	\$2,824,602	
Collections	Total Remitted	\$23,233,473			
Permit Refunds	Total Refunded	\$1,468,262			
Collections Less Permit Refunds		Current Month \$21,765,210	Fiscal YTD \$98,696,688	Prior FYTD \$99,010,486	Change -0.32%

LPG, LNG, & CNG

Detailed Collections	LPG		LNG	CNG	
		\$19,604	\$0	\$90,914	
Collections	Total Remitted	\$110,518			
Permit Refunds	Total Refunded	\$2,666			
Collections Less Permit Refunds		Current Month \$107,852	Fiscal YTD \$406,635	Prior FYTD \$451,471	Change -9.93%

MISC. & ACCOUNTS RECEIVABLE

Detailed Collections	Miscellaneous		Accounts Receivable		
		\$0	\$100		
Collections	Total Remitted	\$100			
Misc. & Account Receivable		Current Month \$100	Fiscal YTD \$2,386,438	Prior FYTD \$119,715	Change 1893.43%

TOTAL

Collections		Current Month \$65,747,083	Fiscal YTD \$320,928,698	Prior FYTD \$322,037,997	Change -0.34%
Refunds					
Permit Refunds Including Interest		\$5,451,159			
Motor Fuel Individual/Corporate Credits		\$79,710			
Total Refunds and Credits		\$5,530,869	\$24,063,282	\$24,952,436	-3.56%
Collections Less Permit Refunds and Credits		\$60,216,214	\$296,865,416	\$297,085,561	-0.07%

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MOTOR FUEL GALLONS SUMMARY

	Gasoline	Ethanol Blended Gasoline	E85	Aviation Gas	Motor Fuel Total
Gross Gallons Received	41,145,379	303,619,063	1,325,260	137,962	346,227,664
Exported Gallons	6,297,578	192,077,870	411,154	8,797	198,795,399
Distribution Allowance	554,686	1,773,208	12,423	1,408	2,341,725
Total Taxable Gallons	34,293,115	109,767,985	901,683	127,757	145,090,540
Remitted	\$10,394,299	\$31,737,854	\$260,653	\$10,187	\$42,402,993

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	Special Fuel Total
Gross Gallons Received	5,093,485	79,584,360	27,528,425	112,206,270
Exported Gallons	1,444,700	16,711,967	17,889,737	36,046,404
Distribution Allowance	24,684	433,699	33,265	491,648
Total Taxable Gallons	3,624,101	62,438,694	9,605,423	75,668,218
Remitted	\$180,629	\$20,228,242	\$2,824,602	\$23,233,473

LPG, LNG, & CNG GALLONS SUMMARY

	LPG	LNG	CNG
Total Taxable Gallons	52,020	0	293,272
Remitted	\$19,604	\$0	\$90,914

REFUND SUMMARY

		DOLLARS				
Number of Claims	Permit Type	Motor Fuel	Special Fuel	LPG & CNG	Interest Paid	Total
15	Agricultural	1,544	10,639	0	0	12,183
4	Federal Government	5,703	871	9	0	6,584
7	State Government	166,035	10,588	0	0	176,623
95	Other Political	178,335	21,682	511	42	200,570
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
32	Denaturing Alcohol	2,628,147	0	0	0	2,628,147
94	Commercial	59,003	418,332	2,146	0	479,481
0	Refund Agent	0	0	0	0	0
10	Transport Diversions	154,768	44,938	0	0	199,706
0	Casualty Losses	0	0	0	0	0
2	Special Fuel Blending	0	2,905	0	0	2,905
25	Excess Tax on Blended Fuel	786,653	958,308	0	0	1,744,962
284	TOTALS	\$3,980,189	\$1,468,262	\$2,666	\$42	\$5,451,159

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$255,200