

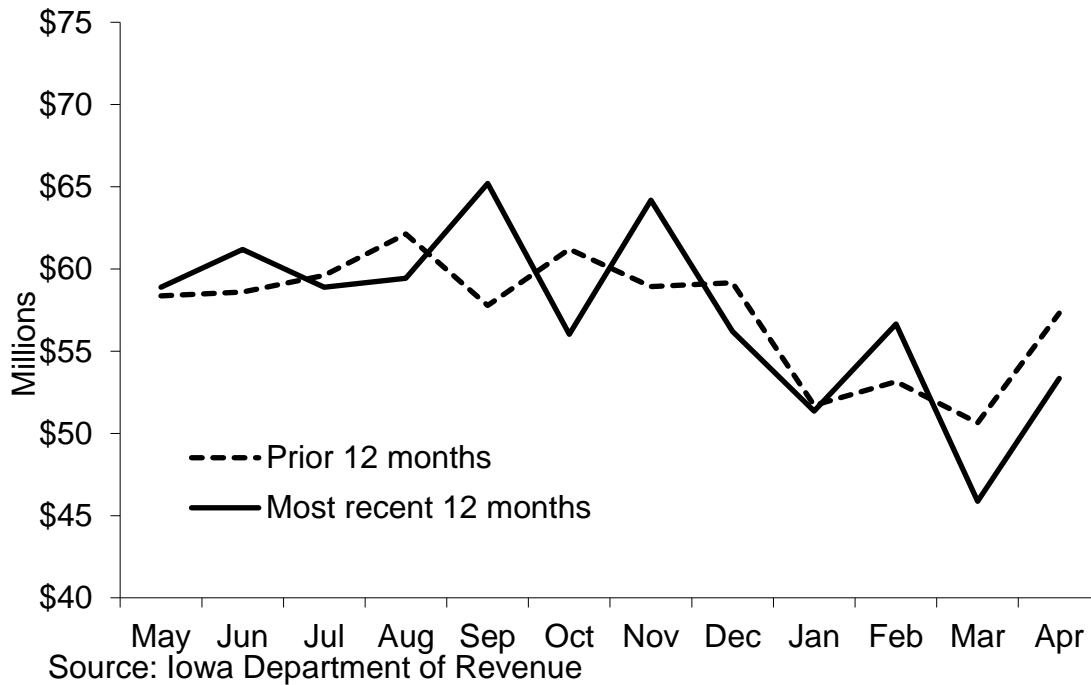
Fuel Tax Monthly Report for April 2025

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 April 2025, collections were \$53.3 million, 7 percent lower than April of last year. Year-over-year motor fuel net collections decreased by 14.7 percent and collections on diesel increased by 7.1 percent. Monthly collections were higher than prior year numbers in 5 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 April 2025, taxable gallons of motor fuel were 26.9 percent lower than in the previous April; taxable gallons of diesel were 8.4 percent higher than in the prior April.

**Figure 1. Iowa Monthly Fuel Tax Collections Less Refunds and Credits:
Most Recent 12 Months Compared to Prior 12 Months for April 2025**



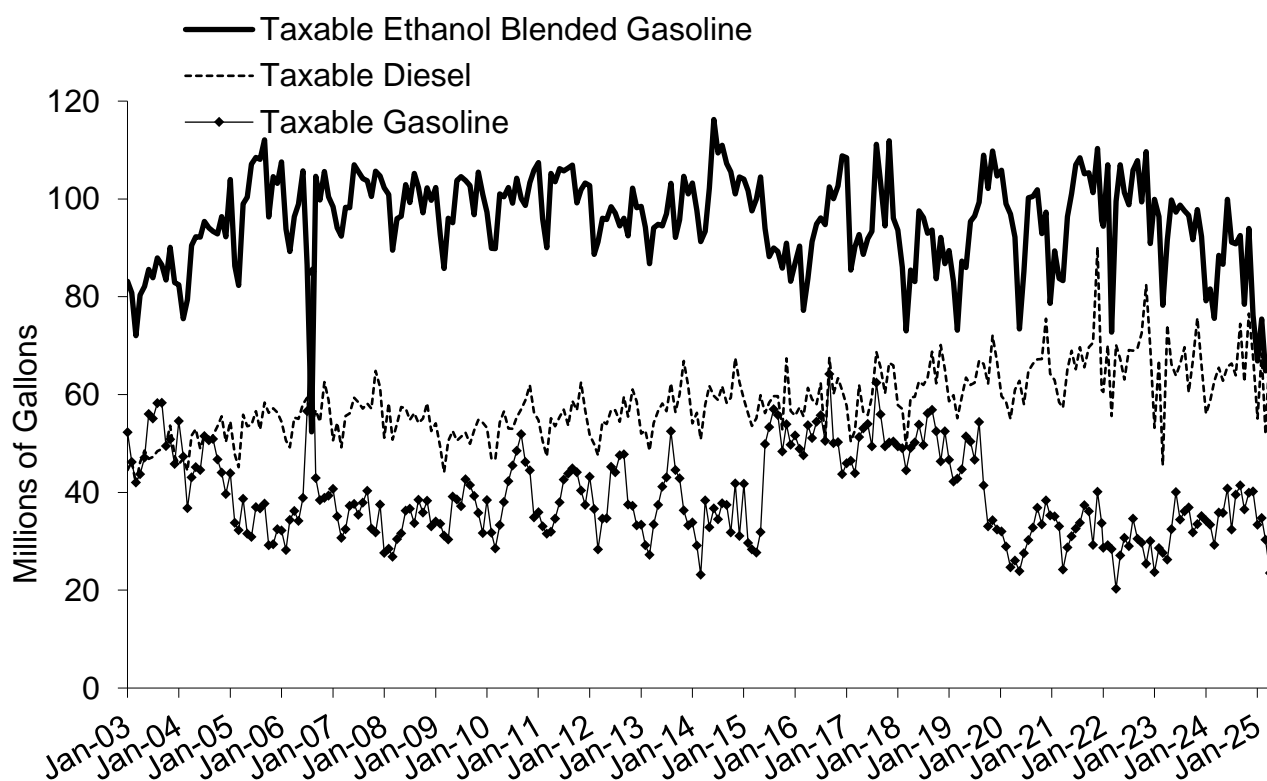
Collections and gallon amounts contained in this report are from the Supplier/Terminal or "Rack" level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the case for most E15 or Higher (gasoline blended with 15 percent of ethanol or higher percentages)

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.

Between 2005 and early 2015, ethanol blended gasoline accounted for a monthly average of 73 percent of taxable gallons of motor fuel (see Figure 2). For the period since June 2015, the monthly average percentage of taxable gallons reported as ethanol blended gasoline is 70.1 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 April 2025, gallons of ethanol blended gasoline represented 74.1 percent of motor fuel taxable gallons.

Figure 2. Iowa Monthly Taxable Ethanol Blended Gasoline, Gasoline, and Diesel Gallons: January 2003 – April 2025



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 30.0 cents per gallon and collects tax on the resulting ethanol blended gasoline at 25.5 cents per gallon. Therefore, the additional 4.5 cents paid on the gasoline is eligible for refund; similarly for the 3.0 cent gap between taxes on diesel and B20 or higher blends. The denaturing alcohol refund applies when the denaturant (gasoline) taxed at 30.0 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 April 2025

MOTOR FUEL

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$7,098,360	\$20,181,677	\$7,086,375	\$11,316	
Collections	Total Remitted	\$34,377,728			
Permit Refunds	Total Refunded	<u>\$2,963,830</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$31,413,898	\$366,376,648	\$369,239,902	-0.78%

SPECIAL FUEL

Detailed Collections	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	
	\$185,763	\$21,720,043	\$0	\$1,226,531	
Collections	Total Remitted	\$23,132,337			
Permit Refunds	Total Refunded	<u>\$1,087,727</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$22,044,610	\$203,727,875	\$204,538,079	-0.40%

ELECTRIC FUEL, LPG, & CNG

Detailed Collections	Electric Fuel	LPG	CNG	
	\$18,089	\$6,947	\$29,118	
Collections	Total Remitted	\$54,154		
Permit Refunds	Total Refunded	<u>\$377</u>		
		Current Month	Fiscal YTD	Prior FYTD
Collections Less Permit Refunds		\$53,777	\$601,840	\$570,468

MISC. & ACCOUNTS RECEIVABLE

Detailed Collections	Miscellaneous	Accounts Receivable	
	\$0	\$0	
Collections	Total Remitted	<u>\$0</u>	
		Current Month	Fiscal YTD
Misc. & Account Receivable		\$0	\$0

TOTAL

Collections	Current Month	Fiscal YTD	Prior FYTD	Change
	\$57,564,219	\$609,389,389	\$614,443,883	-0.82%
Refunds				
Permit Refunds Including Interest	\$4,058,110			
Motor Fuel Individual/Corporate Credits	<u>\$172,991</u>			
Total Refunds and Credits	\$4,231,101	\$42,255,033	\$42,856,469	-1.40%
Collections Less Permit Refunds and Credits	\$53,333,119	\$567,134,357	\$571,587,414	-0.78%

Iowa Department of Revenue
Fuel Tax Monthly Report
For Gallons Reported on Returns Filed in April 2025

MOTOR FUEL GALLONS SUMMARY

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	29,753,219	162,231,377	30,348,572	152,558	222,485,726
Exported Gallons	5,853,642	93,760,452	2,040,824	8,933	101,663,851
Distribution Allowance	376,238	1,088,839	452,843	2,169	1,920,089
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	23,523,339	67,382,086	27,854,905	141,456	118,901,786
Remitted	\$7,098,360	\$20,181,677	\$7,086,375	\$11,316	\$34,377,728

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	5,867,687	79,027,170	0	8,573,783	93,468,640
Exported Gallons	2,327,993	11,852,367	0	4,284,076	18,464,436
Distribution Allowance	26,032	468,004	0	11,166	505,202
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	3,513,662	66,706,799	0	4,278,541	74,499,002
Remitted	\$185,763	\$21,720,043	\$0	\$1,226,531	\$23,132,337

ELECTRIC FUEL, LPG, & CNG KWHS/GALLONS SUMMARY

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	603,055	14,552	96,007
Remitted	\$18,089	\$6,947	\$29,118

REFUND SUMMARY

		DOLLARS				
Number of Claims	Permit Type	Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	Total
7	Agricultural	722	15,602	0	47	16,371
0	Federal Government	0	0	0	0	0
8	State Government	24,247	269	0	0	24,517
120	Other Political	325,236	94,101	377	577	420,291
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
40	Denaturing Alcohol	2,229,064	0	0	5,096	2,234,160
97	Commercial	41,049	190,342	0	362	231,753
0	Refund Agent	0	0	0	0	0
10	Transport Diversions	7,556	134,580	0	93	142,230
0	Casualty Losses	0	0	0	0	0
2	Special Fuel Blending	331	584	0	0	915
26	Excess Tax on Blended Fuel	335,625	652,248	0	0	987,873
310	TOTALS	\$2,963,830	\$1,087,727	\$377	\$6,176	\$4,058,110

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$183,627

Please note that for tax periods after 7/1/2024, gallons of B11 to B19 are taxed as undyed special fuel and gallons of B20 or Higher are taxed at a reduced rate.