



Iowa Department of **REVENUE**

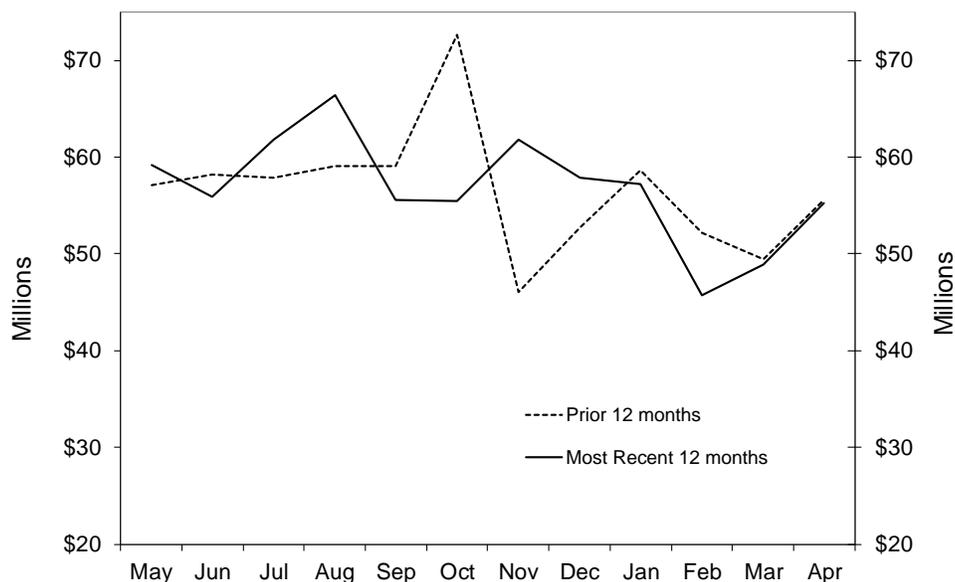
Fuel Tax Monthly Report for April 2017

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 as well as collections from prior tax periods reported as accounts receivable. Fiscal Year-To-Date and Prior Fiscal Year-To-Date collections, refunds and 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 2017 collections were \$55.3 million, a 0.6 percent decrease from April of the previous year. Taxable gallons of ethanol-blended gasoline did experience a year-over-year increase in April, but this did not offset decreases in gasoline and diesel taxable gallons. Monthly collections were higher than prior year numbers in five of the last twelve months.

**Figure 1. Iowa Monthly Fuel Tax Collections Less Refunds and Credits:
Most Recent 12 Months Compared to Prior 12 Months for April 2017**



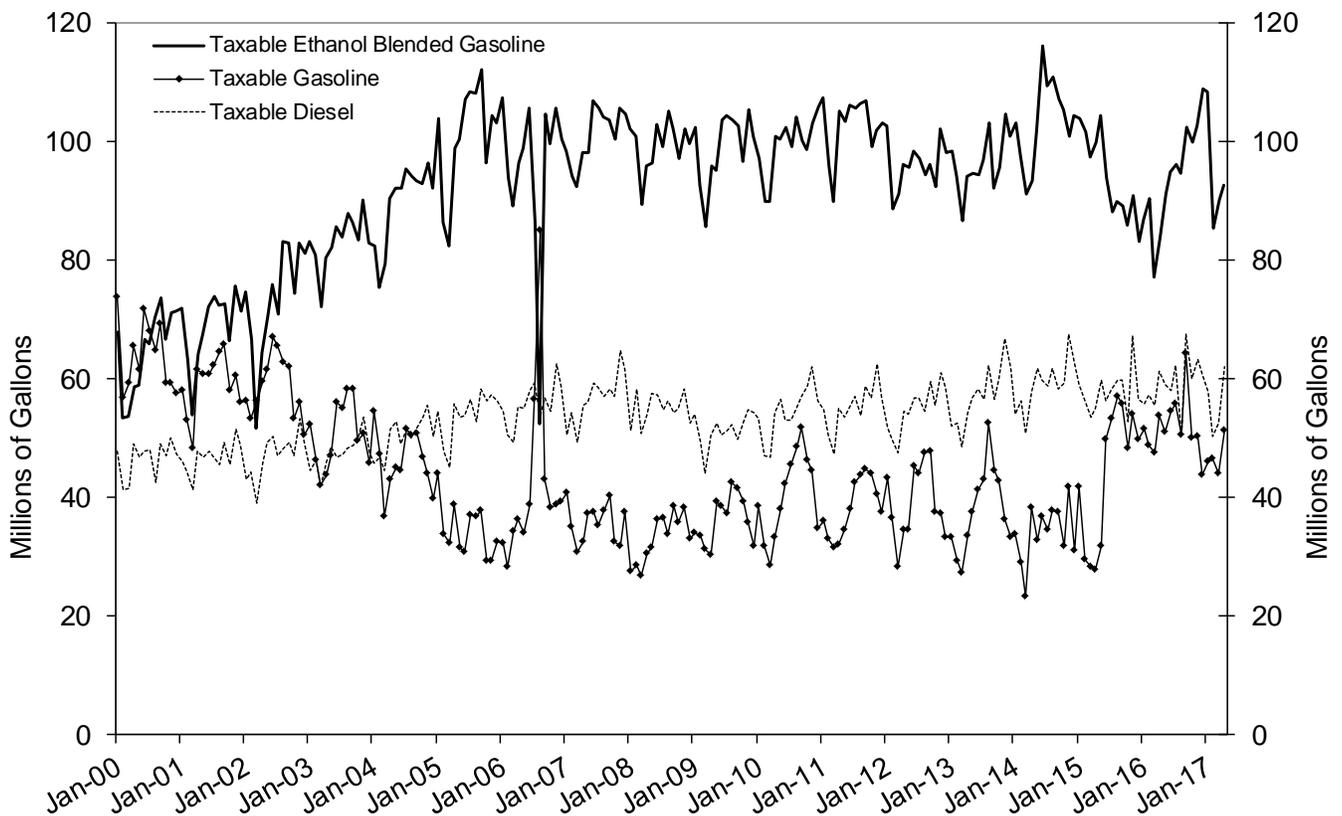
Source: Iowa Department of Revenue

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. Though infrequent, the number of taxable gallons may be reported in a month other than that for which taxes are remitted.

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 throughout 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.

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 August 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. Beginning June 2015, the average percentage of taxable gallons reported as ethanol blended gasoline fell to 64 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 2017, gallons of ethanol blended gasoline represented 64 percent of motor fuel taxable gallons.

Figure 2. Iowa Monthly Taxable Ethanol Blended Gasoline, Gasoline, and Diesel Gallons: January 2000 – April 2017



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 April 2017

MOTOR FUEL

Detailed Collections	Gasoline	Ethanol Blended Gasoline	E85	Aviation Gasoline	
		\$15,610,182	\$26,685,183	\$185,589	\$10,936
Collections	Total Remitted	\$42,491,890			
Permit Refunds	Total Refunded	<u>\$5,223,454</u>			
Collections Less Permit Refunds		Current Month	Fiscal YTD	Prior FYTD	Change
		\$37,268,436	\$387,361,832	\$382,380,469	1.30%

SPECIAL FUEL

Detailed Collections		Aviation Jet	Diesel	B11 or Higher	
			\$157,515	\$18,843,092	\$1,007,679
Collections	Total Remitted	\$20,008,286			
Permit Refunds	Total Refunded	<u>\$889,258</u>			
Collections Less Permit Refunds		Current Month	Fiscal YTD	Prior FYTD	Change
		\$19,119,028	\$180,642,414	\$182,891,778	-1.23%

LPG, LNG, & CNG

Detailed Collections		LPG	LNG	CNG	
			\$22,222	\$0	\$103,083
Collections	Total Remitted	\$125,305			
Permit Refunds	Total Refunded	<u>\$894</u>			
Collections Less Permit Refunds		Current Month	Fiscal YTD	Prior FYTD	Change
		\$124,411	\$822,249	\$719,839	14.23%

MISC. & ACCOUNTS RECEIVABLE

Detailed Collections		Miscellaneous	Accounts Receivable		
			\$0	\$10,422	
Collections	Total Remitted	<u>\$10,422</u>			
Misc. & Account Receivable		Current Month	Fiscal YTD	Prior FYTD	Change
		\$10,422	\$274,038	\$60,691	351.53%

TOTAL

Collections	Current Month	Fiscal YTD	Prior FYTD	Change
	\$62,635,903	\$632,302,221	\$612,468,580	3.24%
Refunds				
Permit Refunds Including Interest	\$6,113,606			
Motor Fuel Individual/Corporate Credits	<u>\$1,269,692</u>			
Total Refunds and Credits	\$7,383,298	\$66,259,706	\$49,381,368	34.18%
Collections Less Permit Refunds and Credits	\$55,252,605	\$566,042,515	\$563,087,212	0.52%

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MOTOR FUEL GALLONS SUMMARY

	Gasoline	Ethanol Blended Gasoline	E85	Aviation Gas	Motor Fuel Total
Gross Gallons Received	57,086,842	262,998,589	928,641	139,277	321,153,349
Exported Gallons	4,954,252	168,801,784	276,249	0	174,032,285
Distribution Allowance	832,108	1,469,121	6,708	1,342	2,309,279
Total Taxable Gallons	51,300,482	92,727,684	645,684	137,935	144,811,785
Remitted	\$15,610,182	\$26,685,183	\$185,589	\$10,936	\$42,491,890

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	Special Fuel Total
Gross Gallons Received	3,773,325	68,154,021	11,957,846	83,885,192
Exported Gallons	583,134	9,250,079	8,506,827	18,340,040
Distribution Allowance	11,811	408,728	4,710	425,249
Total Taxable Gallons	3,178,380	58,495,214	3,446,309	65,119,903
Remitted	\$157,515	\$18,843,092	\$1,007,679	\$20,008,286

LPG, LNG, & CNG GALLONS SUMMARY

	LPG	LNG	CNG
Total Taxable Gallons	74,177	0	332,524
Remitted	\$22,222	\$0	\$103,083

REFUND SUMMARY

		DOLLARS				
Number of Claims	Permit Type	Motor Fuel	Special Fuel	LPG & CNG	Interest Paid	Total
11	Agricultural	1,648	8,576	0	0	10,224
3	Federal Government	60,491	4,601	0	0	65,092
11	State Government	152,243	7,925	0	0	160,168
171	Other Political	210,735	65,926	894	0	277,556
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
31	Denaturing Alcohol	1,546,372	0	0	0	1,546,372
107	Commercial	45,864	176,887	0	0	222,751
0	Refund Agent	0	0	0	0	0
15	Transport Diversions	3,142,677	99,718	0	0	3,242,395
0	Casualty Losses	0	0	0	0	0
2	Special Fuel Blending	0	2,715	0	0	2,715
17	Excess Tax on Blended Fuel	63,425	522,910	0	0	586,335
368	TOTALS	\$5,223,454	\$889,258	\$894	\$0	\$6,113,606

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$110,068