



# Iowa Department of **REVENUE**

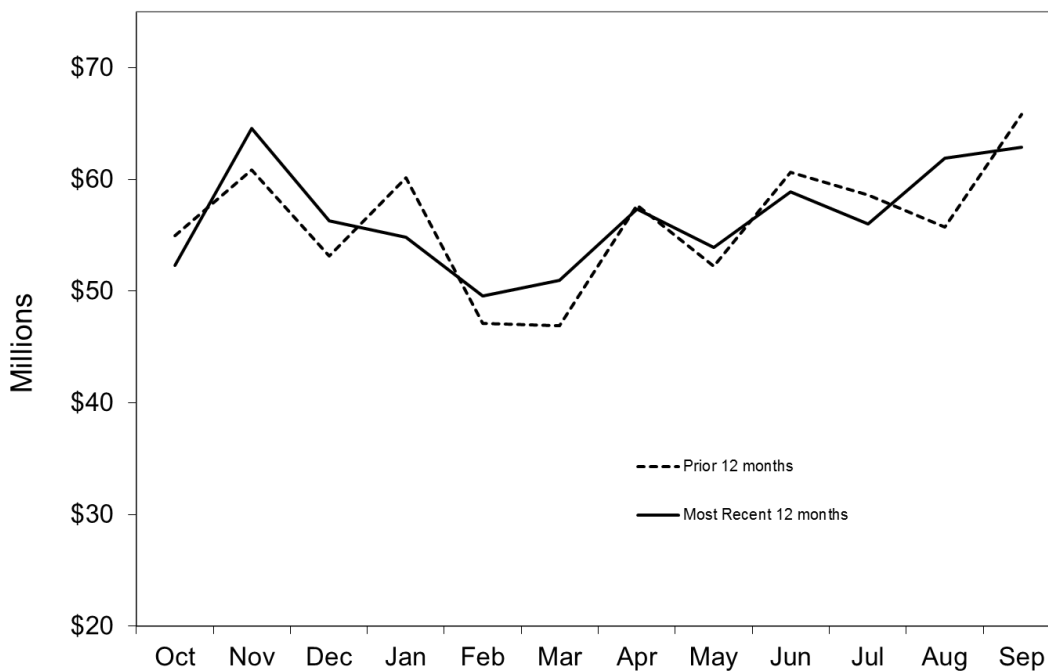
## Fuel Tax Monthly Report for September 2019

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 September 2019 collections were \$62.9 million, 4.5 percent lower than September of last year. Year-over-year, motor fuel net collections declined by 4.9 percent and collections on diesel declined by 8.0 percent. Monthly collections were higher 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 September 2019, taxable gallons of motor fuel were 0.1 percent lower than in the previous September; taxable gallons of diesel were lower by 3.6 percent.

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



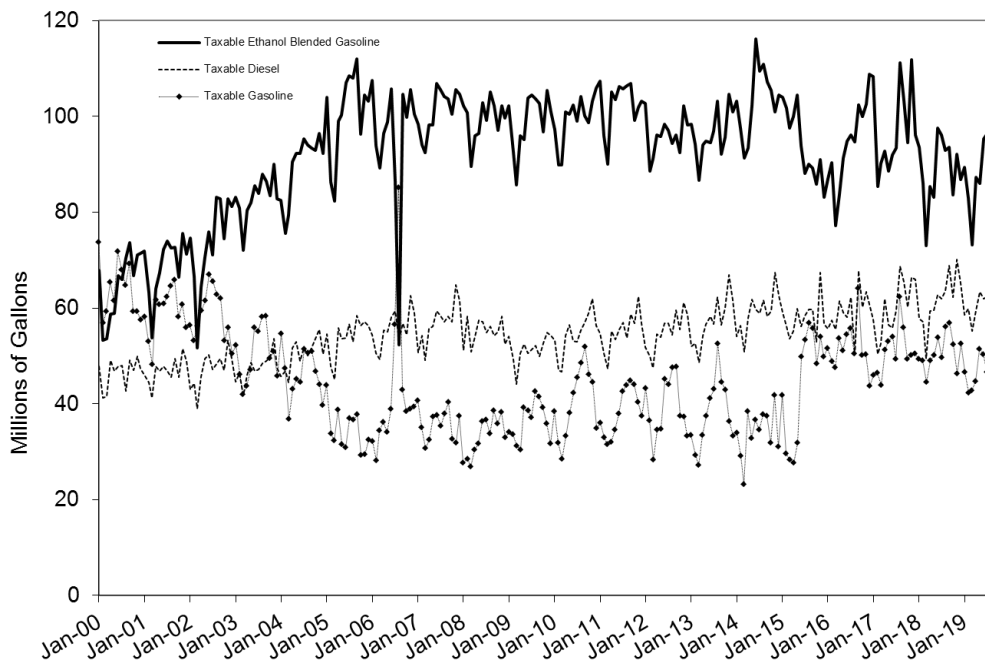
Source: Iowa Department of Revenue

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 64.5 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 September 2019, gallons of ethanol blended gasoline represented 72.4 percent of motor fuel taxable gallons.

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

**MOTOR FUEL**

Detailed Collections	Ethanol Blended		E85	Aviation Gasoline	
	Gasoline	Gasoline			
	\$12,656,574	\$31,635,143	\$268,677	\$18,878	
Collections	Total Remitted	\$44,579,272			
Permit Refunds	Total Refunded	\$3,967,574			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b> \$40,611,698	<b>Fiscal YTD</b> \$120,367,902	<b>Prior FYTD</b> \$121,974,293	<b>Change</b> -1.32%

**SPECIAL FUEL**

Detailed Collections	Aviation Jet		Diesel	B11 or Higher	
		\$213,632	\$17,934,198	\$3,296,723	
Collections	Total Remitted	\$21,444,553			
Permit Refunds	Total Refunded	\$1,125,726			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b> \$20,318,826	<b>Fiscal YTD</b> \$58,318,827	<b>Prior FYTD</b> \$58,510,588	<b>Change</b> -0.33%

**LPG, LNG, & CNG**

Detailed Collections	LPG		LNG	CNG	
		\$15,325	\$0	\$69,350	
Collections	Total Remitted	\$84,675			
Permit Refunds	Total Refunded	\$18,459			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b> \$66,216	<b>Fiscal YTD</b> \$215,642	<b>Prior FYTD</b> \$260,436	<b>Change</b> -17.20%

**MISC. & ACCOUNTS RECEIVABLE**

Detailed Collections	Miscellaneous		Accounts Receivable		
		\$0	\$2,125,100		
Collections	Total Remitted	\$2,125,100			
<b>Misc. &amp; Account Receivable</b>		<b>Current Month</b> \$2,125,100	<b>Fiscal YTD</b> \$2,386,238	<b>Prior FYTD</b> \$3,469	<b>Change</b> 68687.49%

**TOTAL**

	Current Month	Fiscal YTD	Prior FYTD	Change
Collections	\$68,233,600	\$194,980,335	\$195,919,598	-0.48%
Refunds				
Permit Refunds Including Interest	\$5,111,760			
Motor Fuel Individual/Corporate Credits	\$258,508			
<b>Total Refunds and Credits</b>	<b>\$5,370,268</b>	<b>\$14,231,828</b>	<b>\$15,709,620</b>	<b>-9.41%</b>
<b>Collections Less Permit Refunds and Credits</b>	<b>\$62,863,332</b>	<b>\$180,748,507</b>	<b>\$180,209,978</b>	<b>0.30%</b>

**Iowa Department of Revenue  
Fuel Tax Monthly Report  
For Gallons Reported on Returns Filed in September 2019**

**MOTOR FUEL GALLONS SUMMARY**

	Gasoline	Ethanol Blended Gasoline	E85	Aviation Gas	Motor Fuel Total
Gross Gallons Received	47,794,476	285,098,472	1,285,209	246,834	334,424,991
Exported Gallons	5,677,061	174,378,343	347,560	8,326	180,411,290
Distribution Allowance	668,708	1,760,307	12,232	2,782	2,444,029
Total Taxable Gallons	41,448,707	108,959,822	925,417	235,726	151,569,672
Remitted	\$12,656,574	\$31,635,143	\$268,677	\$18,878	\$44,579,272

**SPECIAL FUEL GALLONS SUMMARY**

	Aviation Jet	Diesel	B11 or Higher	Special Fuel Total
Gross Gallons Received	6,374,608	70,065,228	25,357,675	101,797,511
Exported Gallons	2,077,727	14,566,231	14,149,826	30,793,784
Distribution Allowance	29,193	381,031	45,472	455,696
Total Taxable Gallons	4,267,688	55,117,966	11,162,377	70,548,031
Remitted	\$213,632	\$17,934,198	\$3,296,723	\$21,444,553

**LPG, LNG, & CNG GALLONS SUMMARY**

	LPG	LNG	CNG
Total Taxable Gallons	51,568	0	223,711
Remitted	\$15,325	\$0	\$69,350

**REFUND SUMMARY****DOLLARS**

Number of Claims	Permit Type	Motor Fuel	Special Fuel	LPG & CNG	Interest Paid	Total
18	Agricultural	3,174	17,935	0	0	21,109
4	Federal Government	159,378	16,649	0	0	176,027
6	State Government	4,874	0	0	0	4,874
113	Other Political	227,987	63,949	0	0	291,936
0	Urban Transit	0	0	0	0	0
0	Regional Transit	0	0	0	0	0
0	Native American	0	0	0	0	0
3	Contract Carrier	1,718	7,839	0	0	9,557
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
50	Denaturing Alcohol	3,143,626	0	0	0	3,143,626
98	Commercial	94,333	412,250	18,459	0	525,042
0	Refund Agent	0	0	0	0	0
11	Transport Diversions	273,061	20,448	0	0	293,508
0	Casualty Losses	0	0	0	0	0
4	Special Fuel Blending	0	4,649	0	0	4,649
23	Excess Tax on Blended Fuel	59,423	582,008	0	0	641,431
330	<b>TOTALS</b>	\$3,967,574	\$1,125,726	\$18,459	\$0	\$5,111,760

**GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX**

**Sales Tax**      \$165,632