



Iowa Department of **REVENUE**

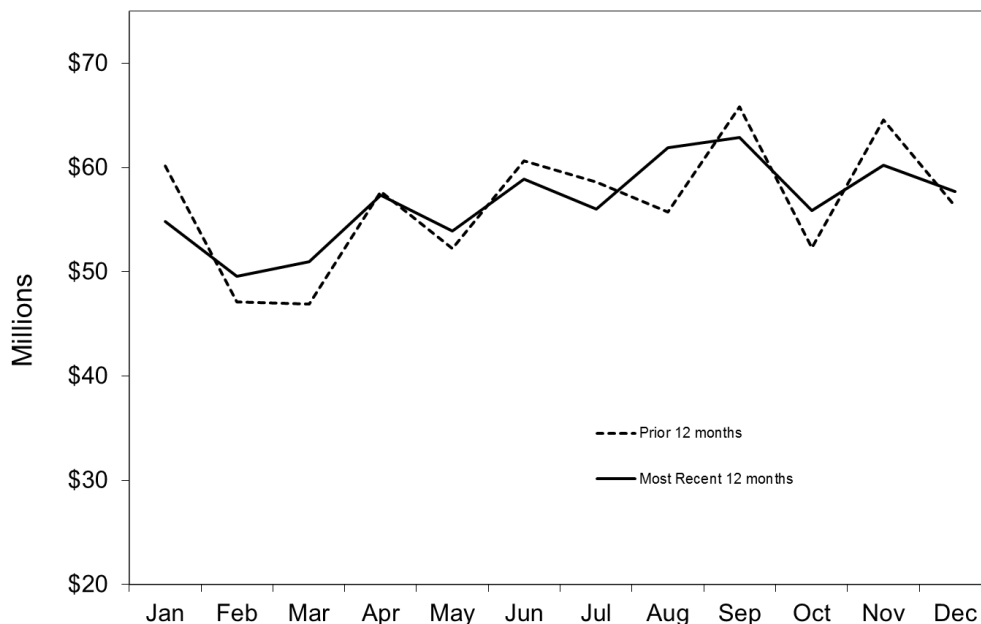
Fuel Tax Monthly Report for December 2019

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 December 2019 collections were \$57.7 million, 2.5 percent higher than December of last year. Year-over-year, motor fuel net collections increased by 1.8 percent and collections on diesel increased by 3.6 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 December 2019, taxable gallons of motor fuel were 1.6 percent lower than in the previous December; taxable gallons of diesel were higher by 2.4 percent.

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



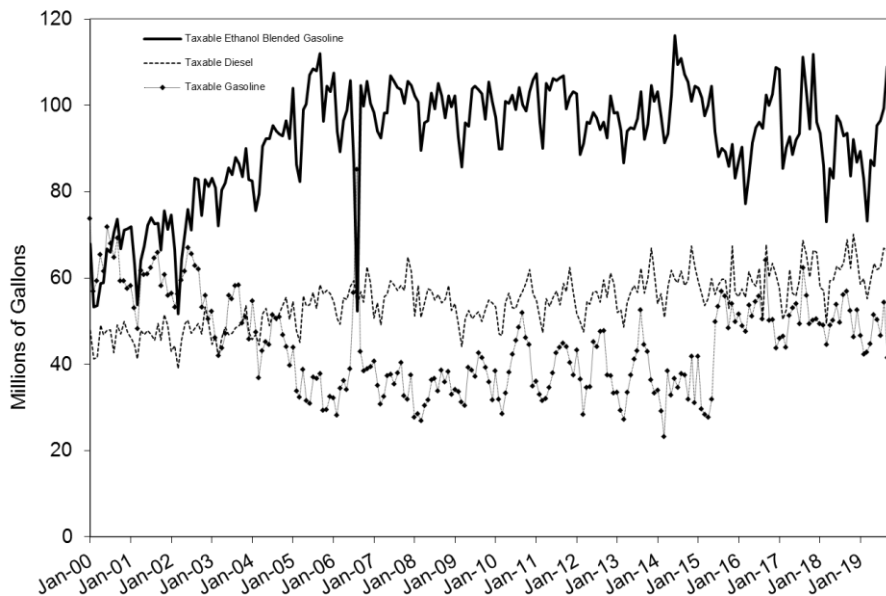
Source: Iowa Department of Revenue

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 65.2 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 2019, gallons of ethanol blended gasoline represented 76.4 percent of motor fuel taxable gallons.

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

MOTOR FUEL

Detailed Collections	Ethanol Blended		E85	Aviation Gasoline	
	Gasoline	Gasoline			
	\$9,924,867	\$30,481,519	\$347,665	\$10,021	
Collections	Total Remitted	\$40,764,072			
Permit Refunds	Total Refunded	\$3,080,533			
Collections Less Permit Refunds		Current Month \$37,683,540	Fiscal YTD \$233,882,332	Prior FYTD \$235,399,773	Change -0.64%

SPECIAL FUEL

Detailed Collections	Aviation Jet		Diesel	B11 or Higher	
		\$156,717	\$19,566,935	\$2,009,247	
Collections	Total Remitted	\$21,732,899			
Permit Refunds	Total Refunded	\$1,638,343			
Collections Less Permit Refunds		Current Month \$20,094,556	Fiscal YTD \$118,791,244	Prior FYTD \$118,415,867	Change 0.32%

LPG, LNG, & CNG

Detailed Collections	LPG		LNG	CNG	
		\$17,903	\$0	\$29,680	
Collections	Total Remitted	\$47,583			
Permit Refunds	Total Refunded	\$600			
Collections Less Permit Refunds		Current Month \$46,983	Fiscal YTD \$453,618	Prior FYTD \$527,090	Change -13.94%

MISC. & ACCOUNTS RECEIVABLE

Detailed Collections	Miscellaneous		Accounts Receivable		
		\$0	\$100		
Collections	Total Remitted	\$100			
Misc. & Account Receivable		Current Month \$100	Fiscal YTD \$2,386,538	Prior FYTD \$132,313	Change 1703.71%

TOTAL

Collections		Current Month \$62,544,654	Fiscal YTD \$383,473,352	Prior FYTD \$383,833,311	Change -0.09%
Refunds					
Permit Refunds Including Interest		\$4,719,486			
Motor Fuel Individual/Corporate Credits		\$104,573			
Total Refunds and Credits		\$4,824,059	\$28,887,341	\$30,436,145	-5.09%
Collections Less Permit Refunds and Credits		\$57,720,595	\$354,586,011	\$353,397,166	0.34%

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MOTOR FUEL GALLONS SUMMARY

	Gasoline	Ethanol Blended Gasoline	E85	Aviation Gas	Motor Fuel Total
Gross Gallons Received	37,281,625	288,480,597	1,549,205	129,682	327,441,109
Exported Gallons	4,350,333	182,125,045	340,593	4,073	186,820,044
Distribution Allowance	524,844	1,695,294	16,583	856	2,237,577
Total Taxable Gallons	32,406,448	104,660,258	1,192,029	124,753	138,383,488
Remitted	\$9,924,867	\$30,481,519	\$347,665	\$10,021	\$40,764,072

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	Special Fuel Total
Gross Gallons Received	4,492,830	73,148,771	12,530,115	90,171,716
Exported Gallons	1,350,950	12,771,571	5,720,774	19,843,295
Distribution Allowance	20,402	419,422	26,376	466,200
Total Taxable Gallons	3,121,478	59,957,778	6,782,965	69,862,221
Remitted	\$156,717	\$19,566,935	\$2,009,247	\$21,732,899

LPG, LNG, & CNG GALLONS SUMMARY

	LPG	LNG	CNG
Total Taxable Gallons	63,204	0	95,747
Remitted	\$17,903	\$0	\$29,680

REFUND SUMMARY**DOLLARS**

Number of Claims	Permit Type	Motor Fuel	Special Fuel	LPG & CNG	Interest Paid	Total
16	Agricultural	2,009	15,618	0	0	17,628
8	Federal Government	91,663	11,634	20	0	103,316
8	State Government	31,507	658	0	0	32,165
70	Other Political	129,848	15,066	581	0	145,494
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	2,089,143	0	0	0	2,089,143
59	Commercial	45,458	298,127	0	11	343,596
0	Refund Agent	0	0	0	0	0
10	Transport Diversions	308,085	31,146	0	0	339,231
0	Casualty Losses	0	0	0	0	0
4	Special Fuel Blending	0	2,356	0	0	2,356
18	Excess Tax on Blended Fuel	382,820	1,263,738	0	0	1,646,557
233	TOTALS	\$3,080,533	\$1,638,343	\$600	\$11	\$4,719,486

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$78,699