

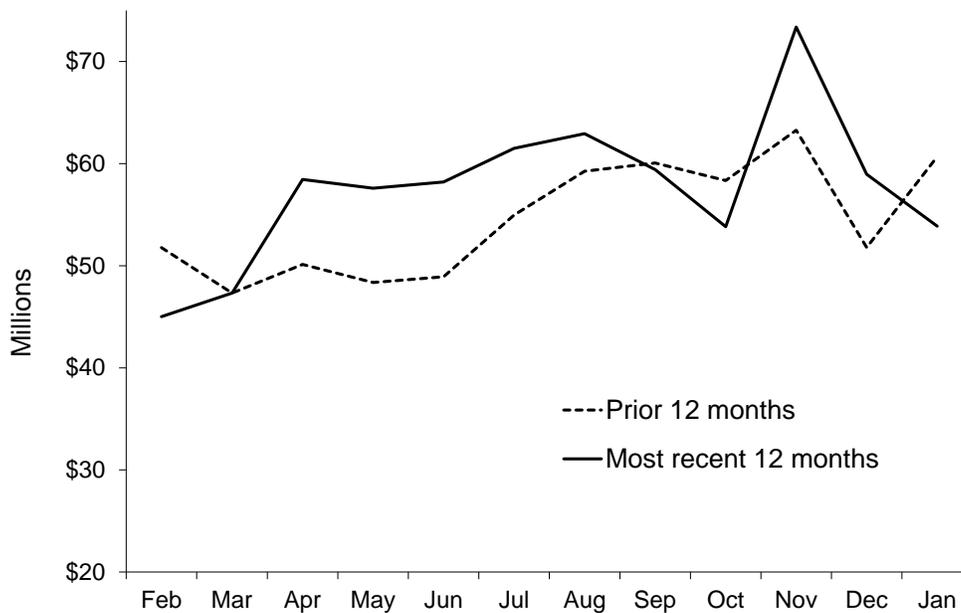
## Fuel Tax Monthly Report for January 2022

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 January 2022 collections were \$53.9 million, 11.2 percent lower than January of last year. Year-over-year motor fuel net collections decreased by 9.1 percent and collections on diesel decreased by 14.6 percent. Monthly collections were higher than prior year numbers in eight 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 January 2022, taxable gallons of motor fuel were 1.1 percent lower than in the previous January; taxable gallons of diesel were 3.9 percent lower than in the prior January.

**Figure 1. Iowa Monthly Fuel Tax Collections Less Refunds and Credits:  
Most Recent 12 Months Compared to Prior 12 Months for January 2022**



Source: Iowa Department of Revenue

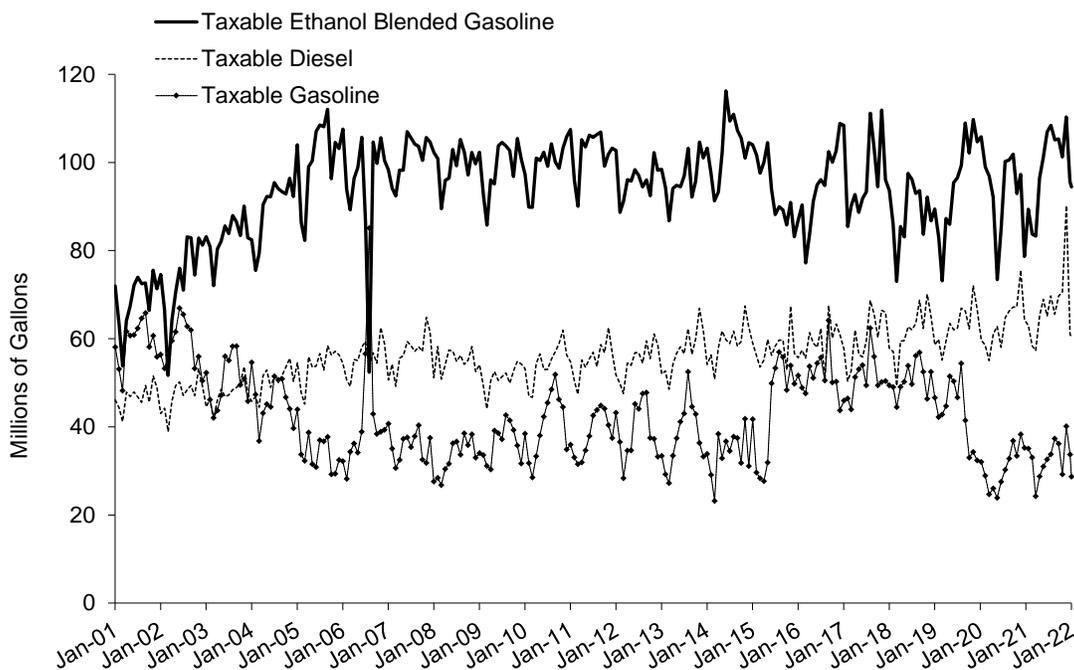
Collections and gallon amounts contained in this report are from the Supplier/Terminal or "Rack" level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the case for most E15 or Higher (gasoline blended with 15 percent of ethanol or higher percentages)

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.

In 2001, taxable sales of ethanol blended gasoline and gasoline were roughly equal. As Figure 2 shows, demand shifted over the next five 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 68.2 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 January 2022, gallons of ethanol blended gasoline represented 76.7 percent of motor fuel taxable gallons.

**Figure 2. Iowa Monthly Taxable Ethanol Blended Gasoline, Gasoline, and Diesel Gallons: January 2001 – January 2022**



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 30.4 cents per gallon and collects tax on the resulting ethanol blended gasoline at 24.0 cents per gallon. Therefore, the additional 6.4 cents paid on the gasoline is eligible for refund; similarly for the 2.4 cent gap between taxes on diesel and B11 or higher blends. The denaturing alcohol refund applies when the denaturant (gasoline) taxed at 30.4 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 January 2022**

**MOTOR FUEL**

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$8,557,990	\$27,528,847	\$1,448,705	\$6,924	
<b>Collections</b>	Total Remitted	\$37,542,466			
<b>Permit Refunds</b>	Total Refunded	<u>\$1,924,456</u>			
		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
<b>Collections Less Permit Refunds</b>		\$35,618,010	\$276,271,095	\$261,602,082	5.61%

**SPECIAL FUEL**

Detailed Collections	Aviation Jet	Diesel	B11 or Higher		
	\$209,409	\$17,925,042	\$1,041,361		
<b>Collections</b>	Total Remitted	\$19,175,813			
<b>Permit Refunds</b>	Total Refunded	<u>\$846,121</u>			
		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
<b>Collections Less Permit Refunds</b>		\$18,329,692	\$148,189,433	\$145,496,949	1.85%

**LPG, LNG, & CNG**

Detailed Collections	LPG	LNG	CNG		
	\$20,189	\$0	\$91,067		
<b>Collections</b>	Total Remitted	\$111,257			
<b>Permit Refunds</b>	Total Refunded	<u>\$17,923</u>			
		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
<b>Collections Less Permit Refunds</b>		\$93,333	\$528,703	\$500,886	5.55%

**MISC. & ACCOUNTS RECEIVABLE**

Detailed Collections	Miscellaneous	Accounts Receivable			
	\$0	\$0			
<b>Collections</b>	Total Remitted	<u>\$0</u>			
		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
<b>Misc. &amp; Account Receivable</b>		\$0	\$61,769	\$1,859,532	-96.68%

**TOTAL**

Collections	Current Month	Fiscal YTD	Prior FYTD	Change
	\$56,829,535	\$454,213,354	\$437,565,919	3.80%
<b>Refunds</b>				
<b>Permit Refunds Including Interest</b>	\$2,789,386			
<b>Motor Fuel Individual/Corporate Credits</b>	<u>\$156,260</u>			
<b>Total Refunds and Credits</b>	\$2,945,646	\$30,307,508	\$29,193,048	3.82%
<b>Collections Less Permit Refunds and Credits</b>	\$53,883,889	\$423,905,846	\$408,372,871	3.80%

**Iowa Department of Revenue**  
**Fuel Tax Monthly Report**  
**For Gallons Reported on Returns Filed in January 2022**

**MOTOR FUEL GALLONS SUMMARY**

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	34,006,521	188,218,296	6,096,577	121,859	228,443,253
Exported Gallons	4,861,348	92,287,418	189,588	5,600	97,343,954
Distribution Allowance	464,791	1,497,892	94,453	727	2,057,863
Total Taxable Gallons	28,680,382	94,432,986	5,812,536	115,532	129,041,436
Remitted	\$8,557,990	\$27,528,847	\$1,448,705	\$6,924	\$37,542,466

**SPECIAL FUEL GALLONS SUMMARY**

	Aviation Jet	Diesel	B11 or Higher	Special Fuel Total
Gross Gallons Received	6,849,717	69,436,012	15,175,622	91,461,351
Exported Gallons	2,632,576	11,880,214	11,820,816	26,333,606
Distribution Allowance	28,953	399,959	8,559	437,471
Total Taxable Gallons	4,188,188	57,155,839	3,346,247	64,690,274
Remitted	\$209,409	\$17,925,042	\$1,041,361	\$19,175,813

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

	LPG	LNG	CNG
Total Taxable Gallons	67,298	0	293,765
Remitted	\$20,189	\$0	\$91,067

**REFUND SUMMARY**

		DOLLARS				
Number of Claims	Permit Type	Motor Fuel	Special Fuel	LPG & CNG	Interest Paid	Total
9	Agricultural	2,141	75,726	0	0	77,867
1	Federal Government	2,823	40	0	0	2,863
11	State Government	143,138	9,538	0	0	152,676
144	Other Political	379,002	84,564	1,575	876	466,017
0	Urban Transit	0	0	0	0	0
0	Regional Transit	0	0	0	0	0
0	Native American	0	0	0	0	0
1	Contract Carrier	0	3,473	0	0	3,473
0	Commercial Fisherman	0	0	0	0	0
0	Home Heating	0	0	0	0	0
1	Extract of Nat'l Deposits	13	12	0	0	25
24	Denaturing Alcohol	1,260,962	0	0	0	1,260,962
112	Commercial	97,903	410,811	16,349	0	525,062
0	Refund Agent	0	0	0	0	0
10	Transport Diversions	5,850	30,417	0	10	36,277
0	Casualty Losses	0	0	0	0	0
2	Special Fuel Blending	0	2,633	0	0	2,633
34	Excess Tax on Blended Fuel	32,625	228,906	0	0	261,531
349	<b>TOTALS</b>	\$1,924,456	\$846,121	\$17,923	\$885	\$2,789,386

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

**Sales Tax**      \$212,460