

# Iowa Department of REVENUE

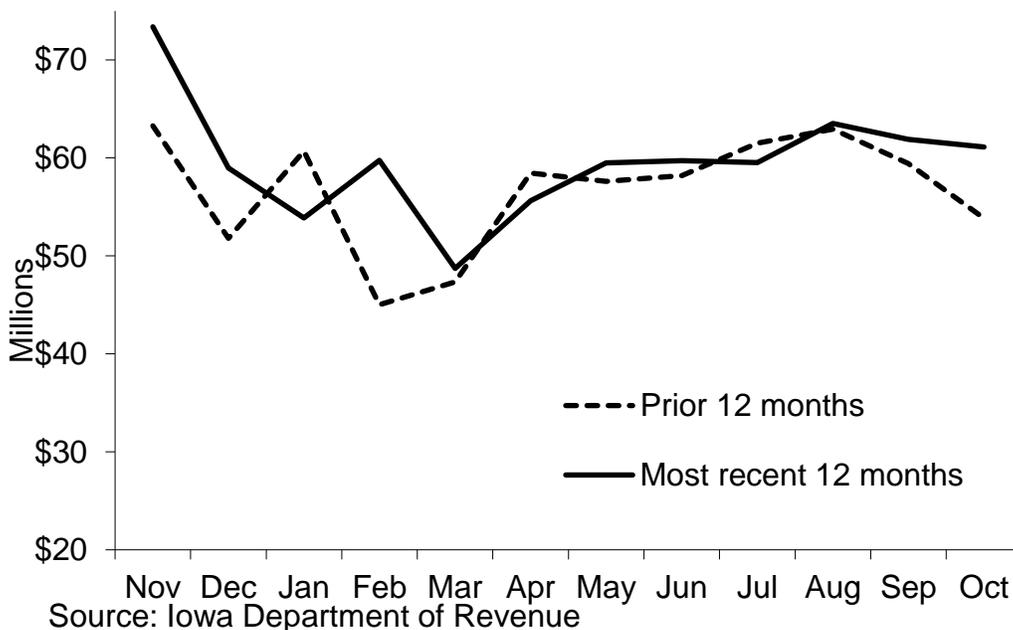
## Fuel Tax Monthly Report for October 2022

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 October 2022, collections were \$61.1 million, 13.5 percent higher than October of last year. Year-over-year motor fuel net collections increased by 11.6 percent and collections on diesel increased by 17.5 percent. Monthly collections were higher than prior year numbers in 9 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 October 2022, taxable gallons of motor fuel were 1.1 percent lower than in the previous October; taxable gallons of diesel were 2.8 percent higher than in the prior October.

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

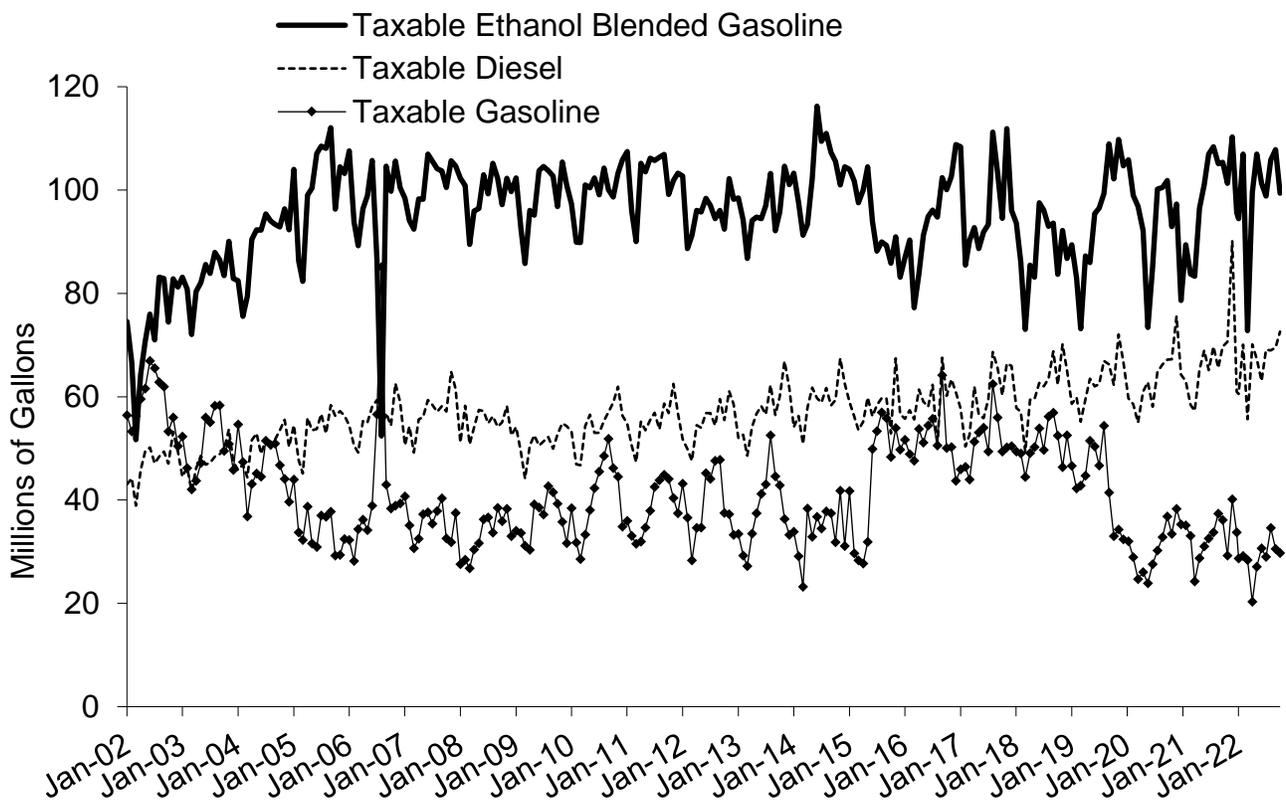


Collections and gallon amounts contained in this report are from the Supplier/Terminal or "Rack" level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the case for most E15 or Higher (gasoline blended with 15 percent of ethanol or higher percentages) 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 2002, taxable sales of ethanol blended gasoline and gasoline were roughly equal. As Figure 2 shows, demand shifted over the next several 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 69.3 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 October 2022, gallons of ethanol blended gasoline represented 77 percent of motor fuel taxable gallons.

**Figure 2. Iowa Monthly Taxable Ethanol Blended Gasoline, Gasoline, and Diesel Gallons: January 2002 – October 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 30.0 cents per gallon and collects tax on the resulting ethanol blended gasoline at 24.0 cents per gallon. Therefore, the additional 6.0 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 30.0 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 October 2022**

**MOTOR FUEL**

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$8,921,841	\$29,771,881	\$2,025,709	\$14,707	
Collections	Total Remitted	\$40,734,138			
Permit Refunds	Total Refunded	\$2,328,629			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
		\$38,405,510	\$156,677,378	\$156,553,710	0.08%

**SPECIAL FUEL**

Detailed Collections	Aviation Jet	Diesel	B11 or Higher		
	\$186,941	\$20,666,405	\$2,803,480		
Collections	Total Remitted	\$23,656,827			
Permit Refunds	Total Refunded	\$679,972			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
		\$22,976,854	\$89,831,830	\$81,656,704	10.01%

**LPG, LNG, & CNG**

Detailed Collections	LPG	LNG	CNG		
	\$11,443	\$0	\$49,762		
Collections	Total Remitted	\$61,205			
Permit Refunds	Total Refunded	\$5,754			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
		\$55,452	\$253,830	\$239,670	5.91%

**MISC. & ACCOUNTS RECEIVABLE**

Detailed Collections	Miscellaneous	Accounts Receivable			
	\$0	\$0			
Collections	Total Remitted	\$0			
<b>Misc. &amp; Account Receivable</b>		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
		\$0	\$0	\$61,769	-100.00%

**TOTAL**

<b>Collections</b>	<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
	\$64,452,170	\$259,975,954	\$260,132,349	-0.06%
Refunds				
Permit Refunds Including Interest	\$3,015,305			
Motor Fuel Individual/Corporate Credits	\$326,290			
<b>Total Refunds and Credits</b>	<b>\$3,341,595</b>	<b>\$13,946,080</b>	<b>\$22,452,098</b>	<b>-37.89%</b>
<b>Collections Less Permit Refunds and Credits</b>	<b>\$61,110,576</b>	<b>\$246,029,875</b>	<b>\$237,680,251</b>	<b>3.51%</b>

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

**MOTOR FUEL GALLONS SUMMARY**

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	34,913,999	192,537,583	9,291,502	170,867	236,913,951
Exported Gallons	4,710,832	91,519,154	694,999	6,904	96,931,889
Distribution Allowance	482,299	1,611,153	135,831	2,623	2,231,906
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	29,720,868	99,407,276	8,460,672	161,340	137,750,156
Remitted	\$8,921,841	\$29,771,881	\$2,025,709	\$14,707	\$40,734,138

**SPECIAL FUEL GALLONS SUMMARY**

	Aviation Jet	Diesel	B11 or Higher	Special Fuel Total
Gross Gallons Received	5,440,344	76,575,368	22,943,487	104,959,199
Exported Gallons	1,802,993	12,717,566	13,727,113	28,247,672
Distribution Allowance	24,528	441,807	30,647	496,982
Gallon Deduction for Reduced Tax Rate Sales	0	13,500	0	13,500
Total Taxable Gallons	3,612,823	63,402,495	9,185,727	76,201,045
Remitted	\$186,941	\$20,666,405	\$2,803,480	\$23,656,827

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

	LPG	LNG	CNG
Total Taxable Gallons	38,203	0	84,403
Remitted	\$11,443	\$0	\$49,762

**REFUND SUMMARY****DOLLARS**

Number of Claims	Permit Type	Motor Fuel	Special Fuel	LPG & CNG	Interest Paid	Total
5	Agricultural	224	23,398	0	0	23,621
0	Federal Government	0	0	0	0	0
5	State Government	5,784	0	0	0	5,784
84	Other Political	129,376	24,778	5,754	93	160,001
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
33	Denaturing Alcohol	1,704,804	0	0	857	1,705,660
75	Commercial	34,016	426,601	0	0	460,617
0	Refund Agent	0	0	0	0	0
17	Transport Diversions	289,821	37,897	0	0	327,718
0	Casualty Losses	0	0	0	0	0
0	Special Fuel Blending	0	0	0	0	0
16	Excess Tax on Blended Fuel	164,604	167,299	0	0	331,902
235	<b>TOTALS</b>	\$2,328,629	\$679,972	\$5,754	\$949	\$3,015,305

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

**Sales Tax**      \$241,421