



Department of Revenue

2024 Retailers Fuel Gallons Annual Report (Revised)

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Introduction

Iowa fuel retailers are businesses that offer a range of fuel options, including gasoline, diesel, ethanol, and biodiesel. Iowa Code section 452A.33 requires all Iowa fuel retailers to report gasoline and diesel gallons to the Iowa Department of Revenue and for the Department to prepare and submit an annual report of fuel gallons to the Iowa Governor and Legislature. Since 2007, when this law became effective, the Department has published the Retailers Fuel Gallons Annual Report for each calendar year. The annual report is based on retailers' reports of gallons that are due to the Department by January 31st in the following year. The present report concerns fuel gallons sold or dispensed in Iowa in 2024. Retail dealers who fail to file the report by January 31st are subject to a \$100 penalty for each retail fuel site from which the retail dealer sells or dispenses gasoline or diesel fuel.

Over the years, the Retailers Fuel Gallons Annual Report has been updated to reflect changes in law and trends in biofuel sales. Most recently, the statutory criteria used to calculate the Iowa fuel tax rate for undyed biodiesel classified as B-11 to B-19, undyed biodiesel classified as B-20 or Higher, and ethanol blended fuel classified as E-15 or Higher and Alcohol changed effective July 1, 2024. The current report includes data on B20 or higher biodiesel blends, which became subject to a lower fuel excise tax rate starting July 1, 2024. Ethanol blended gasoline with 15 percent ethanol is classified as either Registered E15 or Flex Fuel E15. Registered E15 is sold or dispensed by retailers who have registered with the U.S. Environmental Protection Agency to sell E15 to consumers with vehicles manufactured in 2001 or later, enabling year-round sale of E15 gasoline. Flex Fuel E15, which includes gallons sold or dispensed by retailers through a blender pump at any time during the year, also encompasses ethanol blends ranging from 15 percent to 19 percent. The definition of E85 has been updated, consistent with Iowa Code section 214A.1, to include ethanol blended gasoline with 68 to 83 percent ethanol. The E15 Access Standard, which requires most retailers to offer E15 for sale, will take effect January 1, 2026.

The Department is issuing this revised Retailers Fuel Gallons Annual Report primarily to correct the gallons of E86 reported sold or dispensed. While E86 is generally not sold or dispensed at retail in Iowa, the Department believed retailers could report a limited number of gallons of E86 sold or dispensed for specialized purposes. However, retailers initially reported significantly more E86 sold or dispensed than expected. The Department contacted those retailers reporting they sold or dispensed E86 to help determine whether they reported correctly and to encourage them to file amended reports if needed. Several retailers have since filed amended reports to correct their E86 gallonage and to make other adjustments, and other retailers have continued to file new reports. This revised Retailers Fuel Gallons Annual Report reflects the gallonage in all amended and new reports for 2024.

Reporting Requirements

Fuel retailers were instructed to report their 2024 annual fuel sold or dispensed to the Department via GovConnectIowa. Retailers with a significant number of locations were able to upload an electronic file with annual fuel sales by location within

GovConnectIowa. The Retailers Fuel Gallons Annual Report mandates that retailers provide information on the retail gasoline gallons sold or dispensed for the following types of fuel:

- Gasoline (non-ethanol blend)
- Ethanol Blended Gasoline (10% to 14% ethanol) E10
- Ethanol Blended Gasoline (15% ethanol) Registered E15
- Ethanol Blended Gasoline (15% to 19% ethanol) Flex Fuel E15
- Ethanol Blended Gasoline (20% to 69% ethanol) E20
- Ethanol Blended Gasoline (68% to 83% ethanol) E85
- Ethanol Blended Gasoline (84% to 100% ethanol) E86

In addition to gasoline sold or dispensed, the Retailers Fuel Gallons Annual Report also requires retailers to provide information on the gallons of clear and dyed diesel sold or dispensed. The differentiation between clear diesel and dyed diesel is based on whether the fuel is subject to State and Federal fuel excise taxes. Dyed diesel fuel is not subject to these taxes and is primarily sold or dispensed for use in farm, construction, and other types of equipment that do not travel on public roads under their own power, except for short distances such as between farm fields.

For biodiesel sales, information is collected for the following fuel types:

- Clear Diesel (non-biodiesel)
- Clear Biodiesel (1% to 4% biodiesel) B1-B4
- Clear Biodiesel (5% to 10% biodiesel) B5-B10
- Clear Biodiesel (11% to 19% biodiesel) B11-B19
- Clear Biodiesel (20% to 29% biodiesel) B20-B29
- Clear Biodiesel (30% to 49% biodiesel) B30-B49
- Clear Biodiesel (50% to 100% biodiesel) B50-B100
- Dyed Diesel (non-biodiesel)
- Dyed Biodiesel (1% to 4% biodiesel) D1-D4
- Dyed Biodiesel (5% to 10% biodiesel) D5-D10
- Dyed Biodiesel (11% to 19% biodiesel) D11-D19
- Dyed Biodiesel (20% to 29% biodiesel) D20-D29
- Dyed Biodiesel (30% to 49% biodiesel) D30-D49
- Dyed Biodiesel (50% to 100% biodiesel) D50-D100

Statistical Summary for 2024

The Department has identified 2,263 retail locations that potentially sold or dispensed fuel at retail during 2024. To provide instructions for completing the online report, letters were mailed to 1076 retailers at their main business address. The Department identified these retailers using information from the Department of Agriculture and Land Stewardship's motor fuel license database and the Department of Revenue's eligible purchaser's database.

Out of these potential locations, the Department received reports from 2,112 retail locations, representing a response rate of 93 percent, which is higher than the 83.7 percent in 2023. These 2,112 locations reported a total of 2,438 million (two billion) gallons of retail fuel sold or dispensed, as shown in Table 1.

Gasoline Fuel Sold or Dispensed

Amongst the 2,071 retail locations that sold or dispensed gasoline in 2024, 1,999 of them (or 96.5%) sold or dispensed at least one ethanol blend. E10 gasoline was the most common ethanol blend, with a reported total of 1,005 million (one billion) gallons sold or dispensed. Additionally, these retailers reported 257 million gallons of E15 gasoline, one million gallons of E20 gasoline, 30 million gallons of E85 gasoline, and 39 thousand gallons of E86 gasoline. In total, ethanol blends of E15 or higher constituted 19.4 percent of all gasoline sold or dispensed in 2024. In comparison, the number of taxable gallons of gasoline fuels shipped during 2024, as reported on the Monthly Fuel Tax Reports, equaled 1.6 billion gallons. Therefore, retailers completing annual reports for 2024 accounted for 90.8 percent of gasoline fuels on which fuel taxes were paid.

Diesel Fuel Sold or Dispensed

According to the annual reports submitted to the Department, a total of 1,535 retail locations sold or dispensed clear diesel fuel in 2024. Out of these locations, 905 (or 59%) sold or dispensed clear biodiesel fuel as well. In addition, 408 retail locations sold or dispensed dyed diesel fuel during this period, and 144 (or 35.3%) of these locations also sold or dispensed dyed biodiesel fuel.

In 2024, the reported amount of clear B1-B10 diesel sold or dispensed equaled 74 million gallons, B11-B19 diesel sold or dispensed equaled 170 million gallons, and B20 or higher blend diesel sold or dispensed equaled 238 million gallons. The amount of clear biodiesel sold or dispensed in 2024 equaled 482 million gallons, or 71 percent of total clear diesel fuel sales. Retailers reported selling 680 million gallons of clear diesel fuel. In comparison, the number of taxable (clear) gallons of diesel fuel shipped during 2024, as reported on the Monthly Fuel Tax Reports, equaled 693 million gallons. Therefore, retailers completing annual reports for 2024 accounted for 98 percent of diesel fuel on which fuel taxes were paid.

Annual reports for 2024 indicated 238 million gallons of dyed (non-taxed) diesel fuel were sold or dispensed and 33 million dyed biodiesel gallons sold or dispensed. Dyed diesel gallons are not captured in the Monthly Fuel Tax Reports. Total diesel gallons reported were 951 million, and total biodiesel gallons 515 million; therefore, biodiesel

blended gallons accounted for 54 percent of clear and dyed diesel gallons sold or dispensed by reporting retailers.

Table 1. Iowa Gasoline, Diesel, and Biofuel Sales for Calendar Year 2024

Fuel Type	Locations	Gallons Sold	Pure Petroleum/Diesel	Pure Biofuel
Gasoline (Non-Ethanol)	1,648	193,968,165	193,968,165	0
Ethanol				
E10	1,876	1,005,361,342	904,825,237	100,536,108
E15 Registered	726	254,981,798	216,734,532	38,247,266
E15 Flex Fuel	38	1,759,796	1,495,827	263,969
E20	95	1,077,817	862,257	215,560
E85	433	29,971,609	6,294,035	23,677,574
E86	2	39,617	5,546	34,070
Total Ethanol	1,999	1,293,191,979	1,130,217,434	162,974,547
Total Gasoline and Ethanol	2,071	1,487,160,144	1,324,185,599	162,974,547
Ethanol Share	96.5%	86.96%		
Gasoline Share	79.6%			
Clear Diesel (Non-Biodiesel)	955	197,704,575	197,704,575	0
Clear Biodiesel				
Clear B1-B4	46	8,591,549	8,248,748	342,801
Clear B5-B10	396	65,132,655	60,182,581	4,950,075
Clear B11-B19	710	169,758,289	145,652,601	24,105,688
Clear B20-B29	678	237,476,815	189,981,445	47,495,370
Clear B30-B49	6	144,356	101,049	43,306
Clear B50-B100	25	762,182	381,092	381,092
Subtotal Clear Biodiesel	905	481,865,846	404,547,516	77,318,332
Total Clear Diesel	1,535	679,570,421	602,252,091	77,318,332
Clear Biodiesel Share	59.0%	70.91%		
Dyed Diesel (Non-Biodiesel)	362	238,587,270	238,587,270	0
Dyed Biodiesel				
Dyed D1-D4	7	4,371,597	4,197,171	174,426
Dyed D5-D10	76	14,384,556	13,665,324	719,232
Dyed D11-D19	64	9,407,525	8,071,656	1,335,869
Dyed D20-D29	53	4,361,829	3,489,462	872,367
Dyed D30-D49	3	9,066	6,347	2,719
Dyed D50-D100	19	206,765	103,383	103,383
Subtotal Dyed Biodiesel	144	32,741,338	29,533,343	3,207,996
Total Dyed Diesel	408	271,328,608	268,120,613	3,207,996
Dyed Biodiesel Share	35.3%	12.07%		
Total Biodiesel	938	514,607,184	434,080,859	80,526,328
Total Diesel and Biodiesel	1,587	950,899,029	870,372,704	80,526,328
Biodiesel Share		54.12%		
Total Fuel	2,112	2,438,059,173	2,194,558,303	243,500,875
Pure Biofuel Share of Total Gasoline and Diesel Sales				10.0%
Biofuel Distribution Percentage				16.37%

Source: 2024 Retailers Fuel Gallons Annual Reports

Biofuel Distribution Percentage

The following assumptions concerning blends were used to estimate the total amount of biofuel sold or dispensed in Iowa 2024:

E10 blend gasoline fuel gallons were multiplied by 0.10
E15 Registered blend gasoline fuel gallons were multiplied by 0.15
E15 Flex blend gasoline fuel gallons were multiplied by 0.15
E20 blend gasoline fuel gallons were multiplied by 0.20
E85 blend gasoline fuel gallons were multiplied by 0.79
B1-B4 blend diesel fuel gallons were multiplied by 0.0399
B5-B10 blend diesel fuel gallons were multiplied by 0.076
B11-B19 blend diesel fuel gallons were multiplied by 0.142
B20-B29 blend diesel fuel gallons were multiplied by 0.20
B30-B49 blend diesel fuel gallons were multiplied by 0.30
B50-B100 blend gallons were multiplied by 0.50
D1-D4 blend diesel fuel gallons were multiplied by 0.0399
D5-D10 blend diesel fuel gallons were multiplied by 0.05
D11-D19 blend diesel fuel gallons were multiplied by 0.142
D20-D29 blend diesel fuel gallons were multiplied by 0.20
D30-D49 blend diesel fuel gallons were multiplied by 0.30
D50-D100 blend gallons were multiplied by 0.50

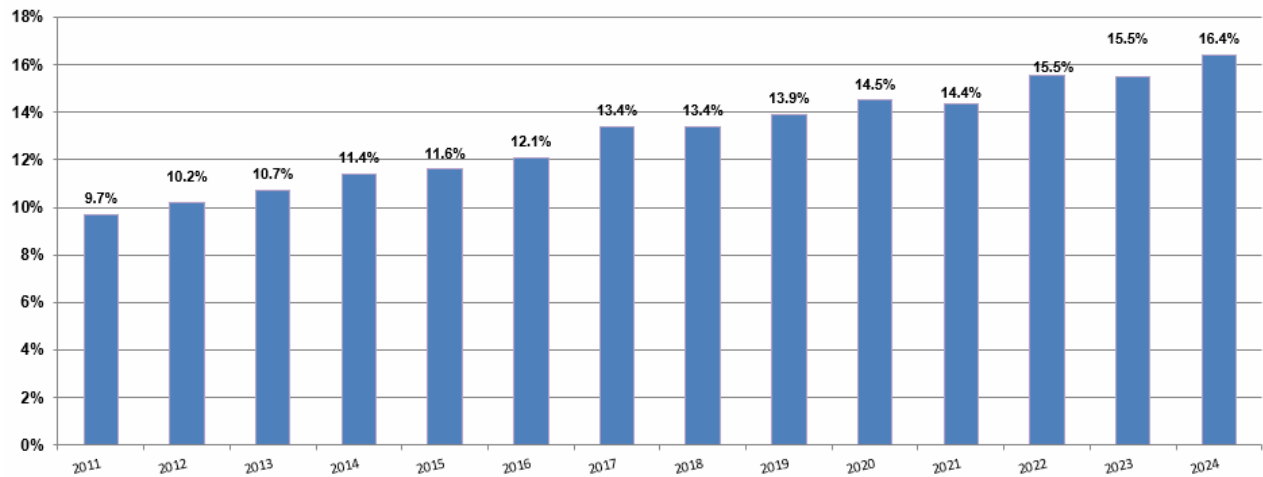
These calculations indicate that in 2024, pure ethanol comprised 11 percent of the volume of total gasoline and ethanol fuel sales. The aggregate ethanol gallonage, which is the number of pure ethanol gallons sold or dispensed by retailers in 2024, was 163 million gallons. Pure biodiesel comprised 8.5 percent of total diesel and biodiesel sales. The aggregate biodiesel gallonage, which is the number of pure biodiesel gallons sold or dispensed by retailers in 2024, was 81 million gallons. Pure biodiesel sold or dispensed in clear diesel comprised 11.4 percent of gallons sold or dispensed while pure biodiesel sold or dispensed in dyed diesel comprised only 1.2 percent of gallons sold. Together, pure ethanol and pure biodiesel comprised 10 percent of all fuel sales reported by retailers in Iowa.

However, note that the formula specified in Iowa Code section 452.31(8) to determine a biofuel distribution percentage does not include diesel fuel in its denominator. The formula is as follows:

Biofuel Distribution Percentage =
$$\frac{\text{Pure Ethanol Gallons} + \text{Pure Biodiesel Gallons}}{\text{Total Gasoline Gallons}}$$

Using this formula, biofuels accounted for 16.37 percent of Iowa retail motor fuel sales in 2024. This level is an increase compared to the percentage calculated for 2023 (see Appendix).

Figure1. Statewide Biofuel Distribution Percentage, 2011-2024 Calendar Years



Source: Retailers Fuel Gallons Annual Reports, 2011-2024

Table 2: Comparison of Fuel and Pure Biofuel Gallons sold in 2024 Vs 2023

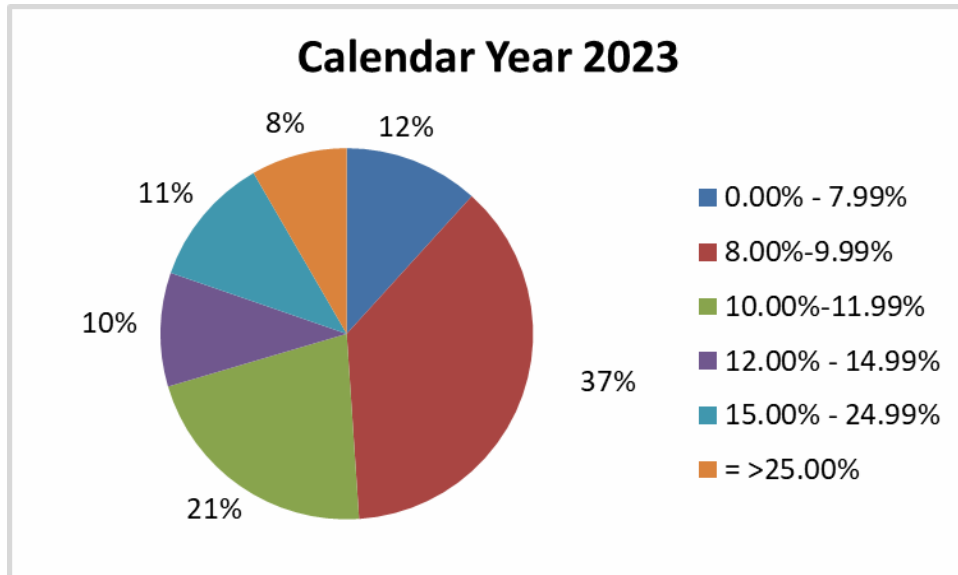
Fuel Type	Change in Biofuel Gallons Sold	Percent Change in Biofuel Gallons	Change in Pure Biofuel Gallons Sold	Percent Change in Pure Biofuel Gallons
Ethanol				
E10	25,476,658	2.6%	2,547,623	2.6%
E15 Registered	77,318,918	43.5%	11,597,842	43.5%
E15 Flex	893,572	103.2%	134,033	103.2%
E20	87,675	8.9%	17,532	8.9%
E85	10,963,321	57.7%	8,661,022	57.7%
E86	39,617	0.0%	34,070	0.0%
Total Ethanol	114,779,761	9.7%	22,992,122	16.4%
Clear Biodiesel				
Clear B1-B4	3,742,534	77.1%	149,326	77.2%
Clear B5-B10	2,787,007	4.4%	211,800	4.5%
Clear B11-B19	-116,509,938	-40.6%	-16,544,379	-40.7%
Clear B20-B29	147,733,429	164.6%	29,546,689	164.6%
Clear B30-B49	-377	-0.2%	-114	-0.3%
Clear B50-B100	-381,576	-33.3%	-190,789	-33.4%
Total Clear Biodiesel	37,371,079	8.4%	13,172,533	20.5%
Dyed Biodiesel				
Dyed D1-D4	2,621,054	149.7%	104,580	149.7%
Dyed D5-D10	-10,575,873	-42.3%	-528,792	-42.4%
Dyed D11-D19	109,684	1.1%	15,573	1.2%
Dyed D20-D29	-859,795	-16.4%	-171,958	-16.5%
Dyed D30-D49	9,066	0.0%	0	0.0%
Dyed D50-D100	-479,636	-69.8%	48,940	89.9%
Total Dyed Biodiesel	-9,175,500	-21.8%	-734,858	-18.6%
Total Change	142,975,340	8.6%	35,429,797	17.0%

Source: 2024 and 2023 Retailers Fuel Gallons Annual Reports

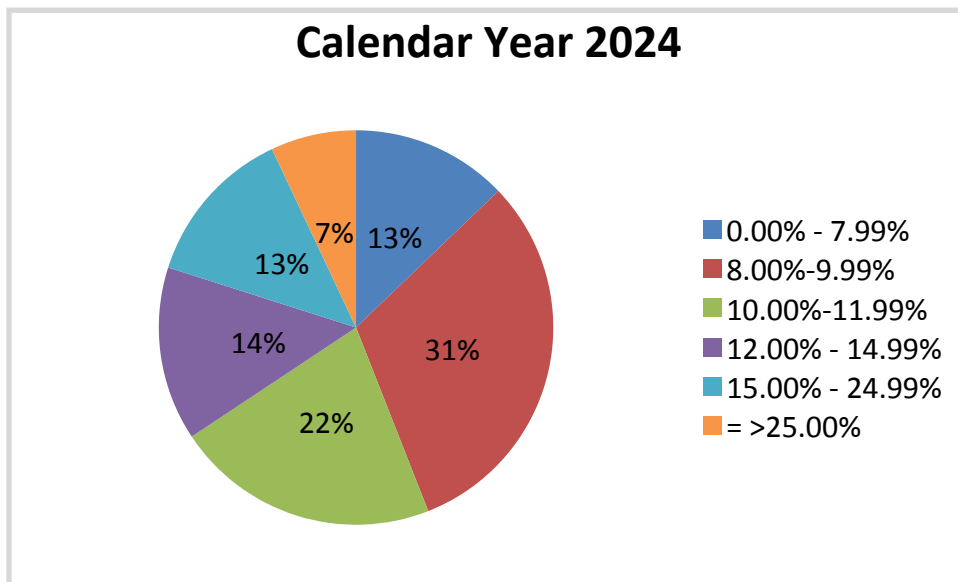
Figure 1 presents the biofuel distribution percentage calculated for calendar years 2011 through 2024. Due to the implementation of penalties in 2022, retailers are submitting at an increased rate. Consequently, the biofuel distribution percentage is currently standing at 16.4%.

While the overall biofuel distribution percentage increased, there were variations in the sales of different ethanol and biodiesel blends. According to Table 2, there was an increase of 25 million gallons (2.6%) of E10 gasoline between 2023 and 2024. However, E15 saw tremendous growth, an increase of reported sales of 78 million gallons (E15 Registered 43.5% and E15 Flex 103.2% increases) as retailers prepared for the E15 Access Standard. It's worth noting that E15 is a blend of gasoline and ethanol that contains 15% ethanol, while E10 contains 10-14% ethanol. Additionally, E20 and higher saw increases in gallons sold. The table shows significant increases in total amongst ethanol and biodiesel, whereas dyed biodiesel shows a decrease.

Figure 2: Breakdown of Retail Locations by Reported Biofuel Distribution Percentage

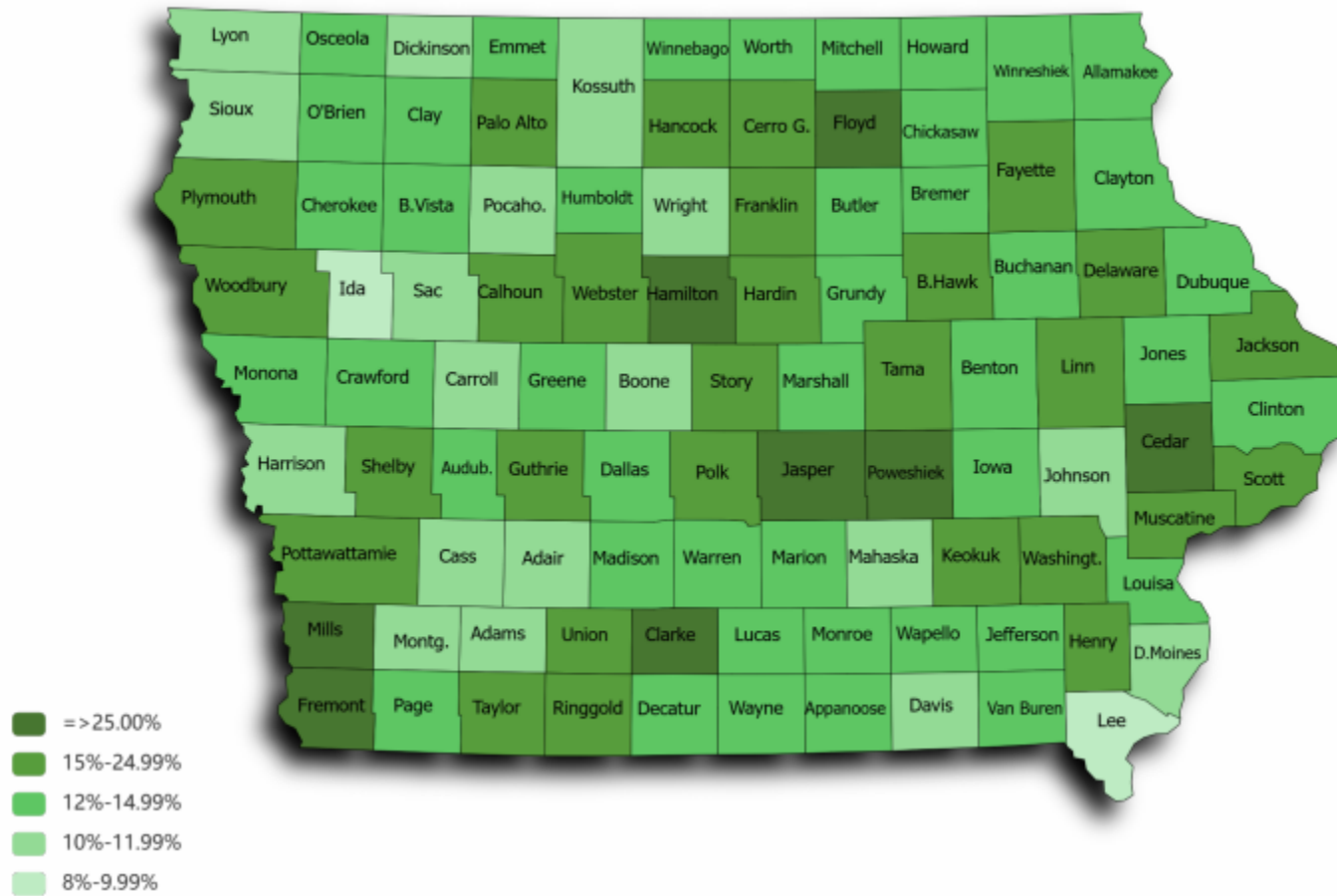


Source: 2023 Retailers Fuel Gallons Annual Reports



Source: 2024 Retailers Fuel Gallons Annual Reports

Figure 3. Biofuel Distribution Percentage by County for 2024



Source: 2024 Retailers Fuel Gallons Annual Reports

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In 2024, there were some changes in the percentage of retailers reporting their biofuel distribution percentages within certain ranges. The percentage of retailers reporting biofuel distribution percentages between 0 percent and 7.99 percent increased to 13 percent in 2024. The percentage of retailers reporting biofuel distribution percentages between 15.0 and 24.99 percent increased to 13 percent in 2024. Additionally, the percentage of retailers reporting biofuel distribution percentages between 12.0 and 14.99 percent increased to 14 percent in 2024.

However, the percentage of retailers reporting a biofuel distribution percentage equal to or greater than 25 percent remained at 7 percent in 2024. As well as the percentage of retailers reporting a biofuel distribution percentage between 10.0 and 11.99 percent remained the same at 22 percent in 2024. The percentage of retailers reporting a biofuel distribution percentage between 8.0 and 9.99 percent decreased to 31 percent in 2024.

Figure 3 depicts the biofuel distribution percentage across Iowa retailers, highlighting the variation in sales by county. These percentages were computed based on the total sales reported by retailers who submitted the 2024 Retailers Fuel Gallons Annual Report. It is worth noting that every county had a biofuel distribution percentage of 9.2 percent or higher. A total of seven counties reported biofuel distribution percentages exceeding 25 percent.

Concurrently, 35 counties recorded pure biofuel sales between 15.0 and 24.99 percent of total fuel sales, with 44 counties falling within the 12.0 to 14.99 percent category. Moreover, 18 counties had a biofuel distribution of 10.0 to 11.99 percent, while only two counties had a biofuel distribution of 8.00 to 9.99 percent. To provide more detailed information on fuel sold or dispensed, Table 3 presents data on the total gallons of different fuel types sold or dispensed in each county.

Table 3. Calendar Year 2024 Total Gallons by County

County	Locations	Gasoline Sales	Ethanol Sales	Clear and Dyed Diesel Sales	Clear and Dyed Biodiesel Sales	Pure Biofuel Sales	Biofuel Percentage
Adair	13	899,927	3,909,986	2,560,193	728,490	552,708	11%
Adams	*	188,155	836,878	121,449	98,831	120,401	12%
Allamakee	18	923,224	5,551,002	2,159,555	1,264,688	968,765	15%
Appanoose	14	861,292	4,905,969	2,006,268	648,289	752,251	13%
Audubon	6	226,034	2,061,341	2,629,564	520,260	279,088	12%
Benton	25	1,533,438	9,475,394	2,180,182	3,118,310	1,565,443	14%
Black Hawk	66	6,904,633	49,596,517	2,935,761	22,027,913	10,132,955	18%
Boone	12	973,855	7,388,435	1,878,928	509,154	881,149	11%
Bremer	13	1,703,424	8,624,524	1,480,529	2,011,415	1,391,486	13%
Buchanan	14	1,144,234	6,911,214	4,352,410	1,660,141	1,133,256	14%
Buena Vista	25	1,143,059	8,075,931	3,396,335	645,478	1,149,559	12%
Butler	13	840,192	4,909,032	1,632,566	748,831	710,981	12%
Calhoun	15	380,775	4,443,903	2,270,316	1,987,481	751,472	16%
Carroll	26	1,398,550	9,232,217	13,245,592	550,745	1,199,521	11%
Cass	13	832,866	6,272,560	4,900,141	539,685	844,040	12%
Cedar	16	1,122,072	8,235,774	3,891,669	12,475,954	2,946,472	31%
Cerro Gordo	29	3,351,959	22,234,553	7,265,465	16,337,167	5,592,339	22%
Cherokee	12	672,245	3,678,922	1,120,133	867,344	586,177	13%
Chickasaw	11	1,769,252	5,759,211	7,515,647	2,681,393	1,030,937	14%
Clarke	12	1,414,424	5,363,342	2,628,186	8,846,359	2,243,424	33%
Clay	19	672,228	5,972,583	1,948,227	593,985	844,840	13%
Clayton	21	1,260,419	6,538,153	2,070,147	1,869,858	1,097,123	14%
Clinton	31	1,798,282	20,405,143	4,312,883	4,000,813	3,006,666	14%
Crawford	11	599,978	4,320,076	2,276,905	1,366,706	596,680	12%
Dallas	52	7,749,638	43,582,786	7,245,879	10,092,599	7,089,598	14%
Davis	*	304,243	1,948,523	227,833	138,115	225,765	10%
Decatur	*	227,128	1,524,464	1,138,811	123,494	225,477	13%
Delaware	13	1,396,947	5,419,867	4,666,500	2,311,623	1,054,466	15%
Des Moines	22	1,554,635	14,818,799	1,761,987	893,630	1,911,543	12%
Dickinson	23	1,666,084	8,889,876	963,379	844,339	1,195,738	11%
Dubuque	51	5,743,115	37,853,400	2,329,022	14,583,122	5,652,573	13%
Emmet	9	492,787	4,266,536	2,022,385	770,256	691,877	15%
Fayette	15	579,482	6,364,669	436,704	1,347,414	1,050,638	15%
Floyd	13	636,835	8,100,779	3,472,699	7,751,086	2,341,362	27%
Franklin	11	762,903	5,687,771	4,147,884	2,618,410	1,244,064	19%
Fremont	8	203,407	3,813,371	1,671,709	9,964,065	2,029,413	51%
Greene	11	304,377	3,593,811	1,261,527	900,708	477,629	12%
Grundy	11	629,438	4,795,811	1,631,670	2,194,126	659,049	12%
Guthrie	14	1,202,207	6,140,108	962,445	3,875,377	1,398,197	19%
Hamilton	15	535,815	7,962,324	2,108,218	17,010,73	3,792,642	45%

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Hancock	11	621,326	3,795,937	3,887,868	1,072,318	693,217	16%
Hardin	22	1,412,718	9,831,473	3,920,674	3,027,960	1,741,387	15%
Harrison	16	932,383	6,982,647	4,242,049	525,018	855,315	11%
Henry	21	1,347,921	16,191,601	2,274,293	6,232,797	2,948,541	17%
Howard	11	1,000,307	4,166,488	1,462,921	1,652,330	745,367	14%
Humboldt	9	500,155	3,260,081	1,738,814	399,179	460,451	12%
Ida	9	1,270,674	2,734,161	2,587,555	60,729	369,070	9%
Iowa	31	2,142,771	12,203,852	5,650,332	2,365,185	1,756,739	12%
Jackson	15	805,712	6,543,284	503,424	2,578,033	1,228,965	17%
Jasper	30	2,569,683	17,438,591	1,559,678	18,711,912	5,220,502	26%
Jefferson	15	1,035,875	5,511,539	1,329,495	1,184,155	880,882	13%
Johnson	59	8,334,476	44,117,554	4,870,293	4,525,329	5,998,699	11%
Jones	10	878,208	5,850,813	1,584,047	1,267,692	825,287	12%
Keokuk	13	653,264	5,681,620	8,753,488	1,392,485	950,514	15%
Kossuth	16	529,531	5,455,085	2,831,716	135,142	664,611	11%
Lee	23	1,361,578	12,476,882	4,805,366	182,454	1,322,806	10%
Linn	93	13,472,724	81,602,077	12,903,836	23,647,374	14,594,736	15%
Louisa	8	440,145	2,815,810	1,153,495	513,127	443,599	14%
Lucas	7	632,134	2,278,011	1,917,334	833,537	417,609	14%
Lyon	14	687,198	5,222,238	3,025,016	760,713	699,917	12%
Madison	12	1,015,292	8,016,748	19,651,697	1,030,892	1,151,100	13%
Mahaska	13	949,327	8,890,582	1,654,290	1,235,706	1,152,178	12%
Marion	16	1,783,857	12,027,419	4,032,138	1,670,861	1,805,132	13%
Marshall	20	2,061,572	11,574,281	226,720	3,837,073	1,873,968	14%
Mills	10	831,515	6,828,486	3,846,197	6,479,083	2,000,750	26%
Mitchell	8	401,837	2,667,486	279,681	362,380	458,262	15%
Monona	11	673,445	4,323,955	2,004,466	1,078,844	730,807	15%
Monroe	*	402,259	2,882,250	128,160	462,248	397,451	12%
Montgomery	8	635,414	3,898,274	62,443,004	303,757	532,146	12%
Muscatine	23	1,915,553	18,063,541	905,207	4,529,301	3,310,480	17%
O'Brien	20	806,804	6,862,315	5,806,586	700,134	964,246	13%
Osceola	8	446,407	2,275,462	2,829,735	815,659	358,245	13%
Page	8	523,786	3,925,598	1,509,307	625,452	539,548	12%
Palo Alto	12	306,384	3,466,067	2,368,681	1,577,679	657,782	17%
Plymouth	17	2,207,720	12,599,059	16,376,691	5,700,585	2,497,002	17%
Pocahontas	10	744,688	5,655,194	13,577,845	360,438	762,594	12%
Polk	223	33,573,256	190,638,313	18,651,294	56,752,738	33,671,669	15%
Pottawattamie	53	8,125,168	43,348,454	14,973,766	44,211,441	12,191,794	24%
Poweshiek	21	1,424,422	9,041,544	1,559,510	20,217,024	4,364,311	42%
Ringgold	7	615,895	2,618,169	805,639	1,415,726	632,748	20%
Sac	13	471,071	4,342,224	2,531,833	726,540	546,084	11%
Scott	109	6,141,235	106,771,182	11,793,402	61,157,707	23,343,574	21%
Shelby	12	578,305	5,106,249	4,159,376	2,918,930	1,028,464	18%

Sioux	26	2,860,586	13,440,952	16,286,440	932,697	1,771,175	11%
Story	45	6,518,773	32,379,540	2,646,936	13,790,044	6,505,654	17%
Tama	19	911,684	7,491,532	1,343,806	4,588,629	1,423,456	17%
Taylor	7	256,982	1,789,370	1,208,168	431,001	322,830	16%
Union	10	626,354	4,970,262	655,508	1,230,100	860,915	15%
Van Buren	7	145,610	2,133,319	641,663	170,881	321,235	14%
Wapello	24	2,219,121	14,094,239	1,400,740	3,089,058	2,132,011	13%
Warren	28	3,203,678	18,675,670	604,987	2,885,322	2,762,403	13%
Washington	18	1,620,974	8,945,172	6,948,011	4,097,922	1,617,890	15%
Wayne	8	371,884	1,878,660	1,566,623	340,323	306,093	14%
Webster	28	1,706,561	14,383,177	1,213,469	4,322,313	2,433,129	15%
Winnebago	13	582,020	4,013,677	1,887,780	629,933	653,104	14%
Winneshiek	16	976,372	8,013,113	6,980,293	1,069,381	1,107,546	12%
Woodbury	55	6,923,377	41,727,993	8,617,515	25,882,679	10,789,027	22%
Worth	8	445,045	3,601,658	1,521,038	155,534	549,330	14%
Wright	13	731,591	6,165,877	2,824,246	235,307	738,777	11%

Source: 2024 Retailers Fuel Gallons Annual Reports
Note: * Counties less than five retailers reported sales.

Appendix

Table 1. Iowa Gasoline, Diesel, and Biofuel Sales for Calendar Year 2023

Fuel Type	Locations	Gallons Sold	Pure Petroleum/Diesel	Pure Biofuel
Gasoline (Non-Ethanol)	1,513	166,675,096	166,675,096	0
Ethanol				
E10	1,755	979,884,684	881,896,204	97,988,485
E15 Registered	457	177,662,880	151,013,456	26,649,424
E15 Flex Fuel	32	866,224	736,288	129,936
E20	90	990,142	792,114	198,028
E85	325	19,008,288	3,991,736	15,016,552
Total Ethanol	1,797	1,178,412,218	1,038,429,798	139,982,425
Total Gasoline and Ethanol	1,873	1,345,087,314	1,205,104,894	139,982,425
Ethanol Share	95.9%	87.61%		
Gasoline Share	80.8%			
Clear Diesel (Non-Biodiesel)	779	178,343,693	178,343,693	0
Clear Biodiesel				
Clear B1-B4	54	4,849,015	4,655,540	193,475
Clear B5-B10	330	62,345,648	57,607,374	4,738,275
Clear B11-B19	598	286,268,227	245,618,160	40,650,067
Clear B20-B29	200	89,743,386	71,794,705	17,948,681
Clear B30-B49	4	144,733	101,313	43,420
Clear B50-B100	27	1,143,758	571,881	571,881
Subtotal Clear Biodiesel	801	444,494,767	380,348,973	64,145,799
Total Clear Diesel	1,381	622,838,460	558,692,666	64,145,799
Clear Biodiesel Share	58.0%	71.37%		
Dyed Diesel (Non-Biodiesel)	307	164,475,881	164,475,881	0
Dyed Biodiesel				
Dyed D1-D4	22	1,750,543	1,680,697	69,846
Dyed D5-D10	88	24,960,429	23,712,405	1,248,024
Dyed D11-D19	52	9,297,841	7,977,545	1,320,296
Dyed D20-D29	37	5,221,624	4,177,299	1,044,325
Dyed D30-D49	5	686,401	480,480	205,920
Dyed D50-D100	9	108,885	54,443	54,443
Subtotal Dyed Biodiesel	149	42,025,723	38,082,869	3,942,854
Total Dyed Diesel	367	206,501,604	202,558,750	3,942,854
Dyed Biodiesel Share	40.6%	20.35%		
Total Biodiesel	817	486,520,490	418,431,842	68,088,653
Total Diesel and Biodiesel	1,399	829,340,064	761,251,416	68,088,653
Biodiesel Share		58.66%		
Total Fuel	1,898	2,174,427,378	1,966,356,310	208,071,078
Pure Biofuel Share of Total Gasoline and Diesel Sales				9.6%
Biofuel Distribution Percentage				15.47%

Source: 2023 Retailers Fuel Gallons Annual Reports