

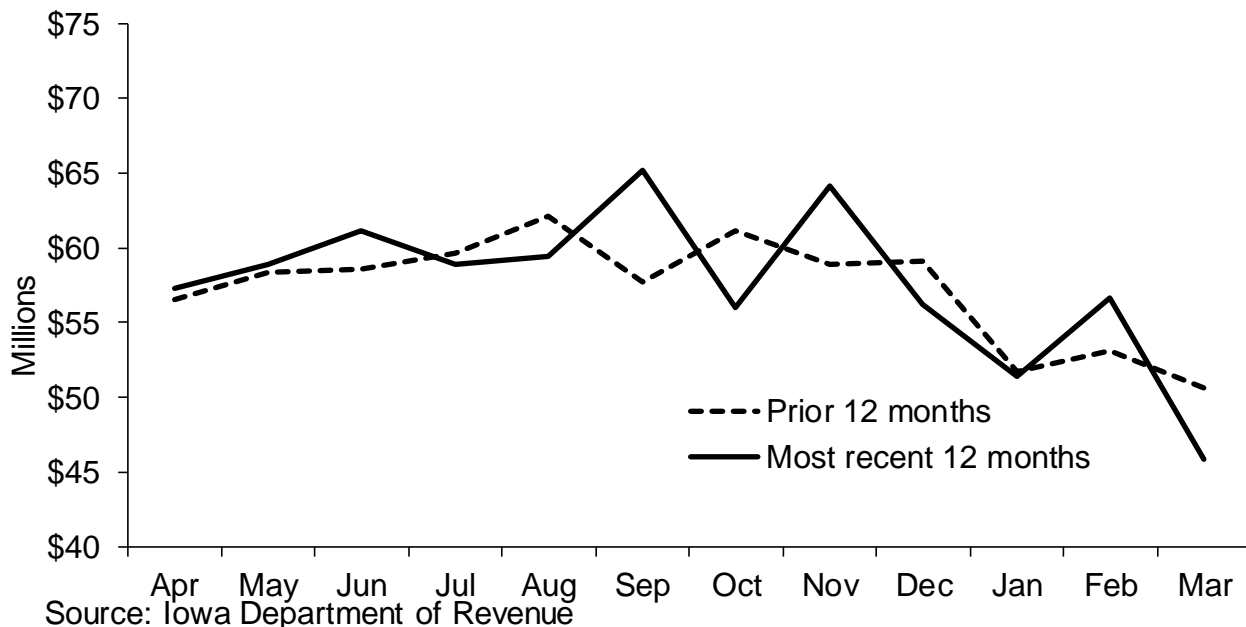
Fuel Tax Monthly Report for March 2025

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](https://www.iowadepartmentofrevenue.gov). 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 March 2025, collections were \$45.9 million, 9.4 percent lower than March of last year. Year-over-year motor fuel net collections decreased by 0.3 percent and collections on diesel decreased by 22.4 percent. Monthly collections were higher than prior year numbers in 6 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 March 2025, taxable gallons of motor fuel were 9.2 percent lower than in the previous March; taxable gallons of diesel were 17.3 percent lower than in the prior March.

Figure 1. Iowa Monthly Fuel Tax Collections Less Refunds and Credits: Most Recent 12 Months Compared to Prior 12 Months for March 2025

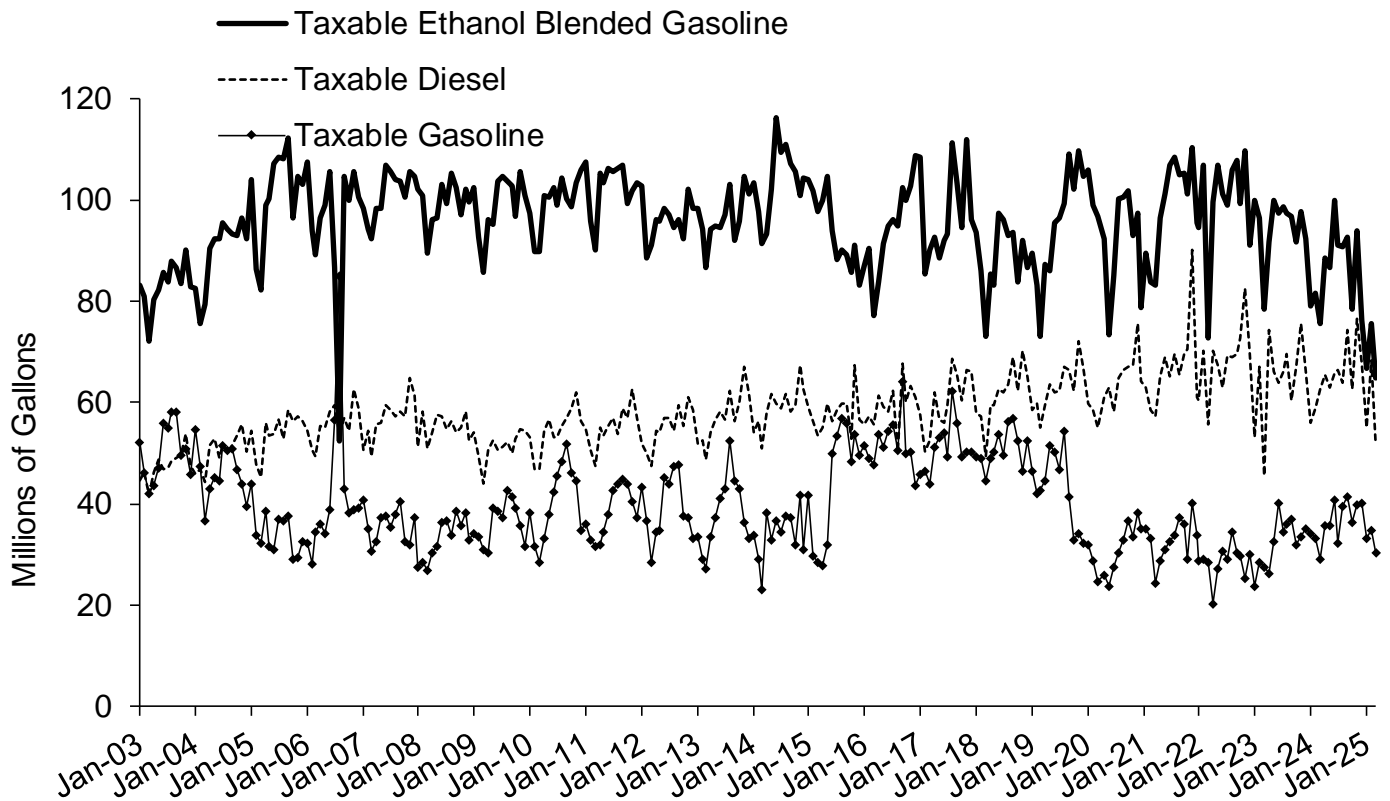


Collections and gallon amounts contained in this report are from the Supplier/Terminal or “Rack” level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the case for most E15 or Higher (gasoline blended with 15 percent of ethanol or higher percentages)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

Between 2005 and early 2015, ethanol blended gasoline accounted for a monthly average of 73 percent of taxable gallons of motor fuel (see Figure 2). For the period since June 2015, the monthly average percentage of taxable gallons reported as ethanol blended gasoline is 70 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 March 2025, gallons of ethanol blended gasoline represented 68.1 percent of motor fuel taxable gallons.

Figure 2. Iowa Monthly Taxable Ethanol Blended Gasoline, Gasoline, and Diesel Gallons: January 2003 – March 2025



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 25.5 cents per gallon. Therefore, the additional 4.5 cents paid on the gasoline is eligible for refund; similarly for the 3.0 cent gap between taxes on diesel and B20 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 March 2025**

MOTOR FUEL

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$9,098,370	\$19,535,491	\$5,624,102	\$10,647	
Collections	Total Remitted	\$34,268,610			
Permit Refunds	Total Refunded	<u>\$2,658,033</u>			
Collections Less Permit Refunds		Current Month \$31,610,577	Fiscal YTD \$334,962,750	Prior FYTD \$332,409,994	Change 0.77%

SPECIAL FUEL

Detailed Collections	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	
	\$166,776	\$16,232,537	\$0	\$584,463	
Collections	Total Remitted	\$16,983,776			
Permit Refunds	Total Refunded	<u>\$1,898,414</u>			
Collections Less Permit Refunds		Current Month \$15,085,362	Fiscal YTD \$181,683,265	Prior FYTD \$183,956,178	Change -1.24%

ELECTRIC FUEL, LPG, & CNG

Detailed Collections	Electric Fuel	LPG	CNG		
	\$79,023	\$6,224	\$27,543		
Collections	Total Remitted	\$112,790			
Permit Refunds	Total Refunded	<u>\$59,486</u>			
Collections Less Permit Refunds		Current Month \$53,304	Fiscal YTD \$548,063	Prior FYTD \$505,987	Change 8.32%

MISC. & ACCOUNTS RECEIVABLE

Detailed Collections	Miscellaneous	Accounts Receivable	
	\$0	\$0	
Collections	Total Remitted	<u>\$0</u>	
Misc. & Account Receivable		Current Month \$0	Fiscal YTD \$0
		Prior FYTD \$0	Change 0.00%

TOTAL

Collections	Current Month \$51,365,176	Fiscal YTD \$551,825,170	Prior FYTD \$553,419,306	Change -0.29%
Refunds				
Permit Refunds Including Interest	\$4,620,315			
Motor Fuel Individual/Corporate Credits	<u>\$875,942</u>			
Total Refunds and Credits	\$5,496,257	\$38,023,932	\$39,149,067	-2.87%
Collections Less Permit Refunds and Credits	\$45,868,919	\$513,801,238	\$514,270,239	-0.09%

Iowa Department of Revenue
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MOTOR FUEL GALLONS SUMMARY

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	36,236,076	165,942,383	24,416,881	153,219	226,748,559
Exported Gallons	5,434,133	100,059,996	1,822,553	18,128	107,334,810
Distribution Allowance	483,588	1,048,957	352,712	2,007	1,887,264
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	30,318,355	64,833,430	22,241,616	133,084	117,526,485
Remitted	\$9,098,370	\$19,535,491	\$5,624,102	\$10,647	\$34,268,610

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	5,296,207	60,450,975	0	7,157,390	72,904,572
Exported Gallons	1,937,397	10,173,060	0	5,166,365	17,276,822
Distribution Allowance	23,291	350,457	0	3,009	376,757
Gallon Deduction for Reduced Tax Rate Sales	0	9	0	0	9
Total Taxable Gallons	3,335,519	49,927,449	0	1,988,016	55,250,984
Remitted	\$166,776	\$16,232,537	\$0	\$584,463	\$16,983,776

ELECTRIC FUEL, LPG, & CNG KWHS/GALLONS SUMMARY

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	2,683,436	20,702	89,729
Remitted	\$79,023	\$6,224	\$27,543

REFUND SUMMARY

Number of Claims	Permit Type	DOLLARS				
		Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	Total
7	Agricultural	541	26,604	0	2	27,147
1	Federal Government	2,174	0	160	0	2,334
16	State Government	43,628	1,587	0	0	45,215
175	Other Political	246,469	41,856	382	729	289,436
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
25	Denaturing Alcohol	1,455,639	0	0	0	1,455,639
90	Commercial	196,484	288,623	58,944	1,607	545,658
0	Refund Agent	0	0	0	0	0
13	Transport Diversions	23,722	9,849	0	20	33,590
0	Casualty Losses	0	0	0	0	0
1	Special Fuel Blending	415	324	0	6	744
52	Excess Tax on Blended Fuel	688,962	1,529,571	0	2,018	2,220,551
380	TOTALS	\$2,658,033	\$1,898,414	\$59,486	\$4,383	\$4,620,315

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$141,073

Please note that for tax periods after 7/1/2024, gallons of B11 to B19 are taxed as undyed special fuel and gallons of B20 or Higher are taxed at a reduced rate.