

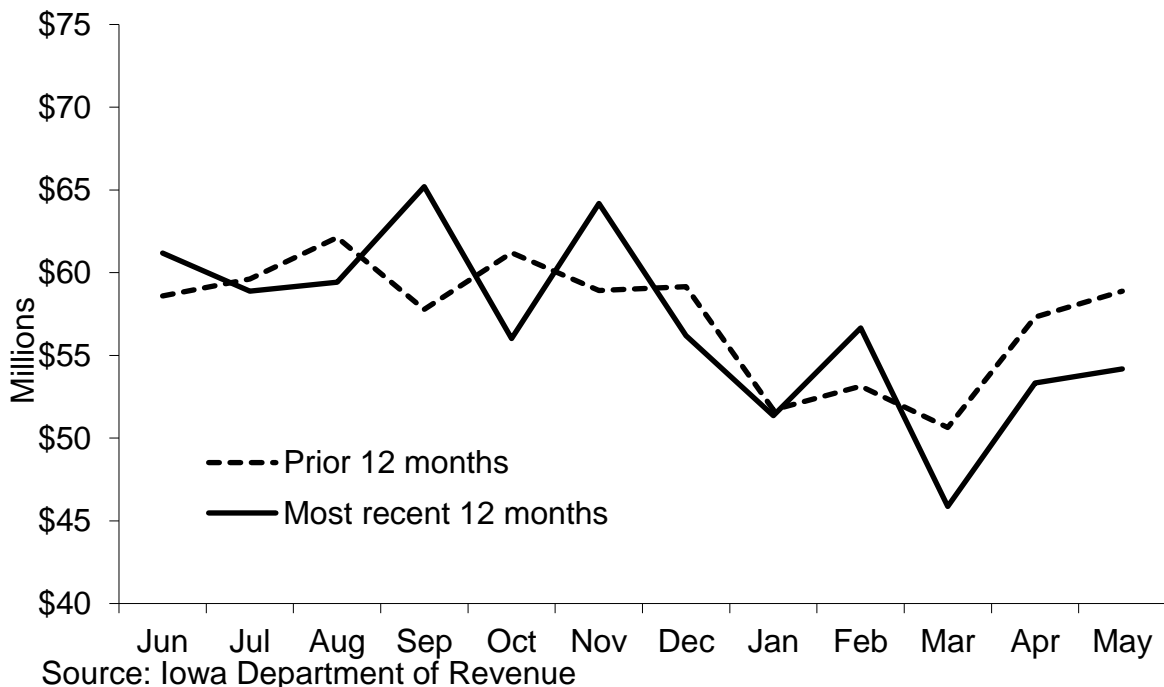
Fuel Tax Monthly Report for May 2025

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.com). 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 May 2025, collections were \$54.2 million, 8 percent lower than May of last year. Year-over-year motor fuel net collections decreased by 7.8 percent and collections on diesel decreased by 7.8 percent. Monthly collections were higher than prior year numbers in 4 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 May 2025, taxable gallons of motor fuel were 11.8 percent lower than in the previous May; taxable gallons of diesel were 5.9 percent lower than in the prior May.

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



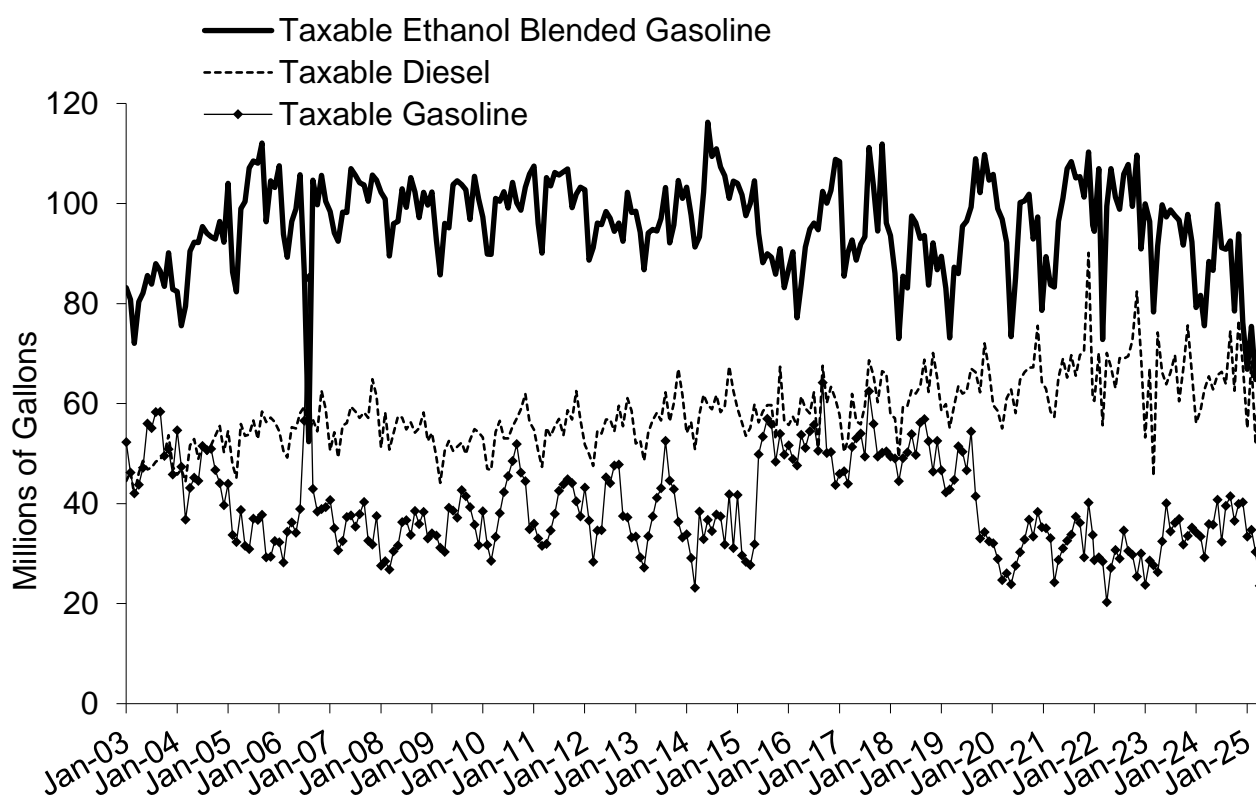
Collections and gallon amounts contained in this report are from the Supplier/Terminal or "Rack" level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the case for most E15 or Higher (gasoline blended with 15 percent of ethanol or higher percentages)

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 70.1 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 May 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 – May 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 May 2025

MOTOR FUEL

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$10,376,499	\$22,746,907	\$6,931,996	\$11,211	
Collections	Total Remitted	\$40,066,612			
Permit Refunds	Total Refunded	<u>\$4,021,165</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$36,045,447	\$402,422,095	\$408,350,460	-1.45%

SPECIAL FUEL

Detailed Collections	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	
	\$179,687	\$17,176,479	\$0	\$1,949,531	
Collections	Total Remitted	\$19,305,697			
Permit Refunds	Total Refunded	\$1,039,174			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$18,266,523	\$221,994,398	\$224,345,436	-1.05%

ELECTRIC FUEL, LPG, & CNG

Detailed Collections		Electric Fuel	LPG	CNG	
		\$1,056	\$5,497	\$29,102	
Collections	Total Remitted	\$35,654			
Permit Refunds	Total Refunded	\$61,162			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		(\$25,508)	\$576,332	\$616,484	-6.51%

MISC. & ACCOUNTS RECEIVABLE

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

TOTAL

Collections	Current Month	Fiscal YTD	Prior FYTD	Change
	\$59,407,963	\$668,797,352	\$675,444,370	-0.98%
Refunds				
Permit Refunds Including Interest	\$5,128,022			
Motor Fuel Individual/Corporate Credits	\$95,519			
Total Refunds and Credits	\$5,223,541	\$47,478,574	\$44,979,010	5.56%
Collections Less Permit Refunds and Credits	\$54,184,422	\$621,318,778	\$630,465,360	-1.45%

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Fuel Tax Monthly Report
For Gallons Reported on Returns Filed in May 2025

MOTOR FUEL GALLONS SUMMARY

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	41,141,095	185,795,151	30,639,544	143,423	257,719,213
Exported Gallons	6,112,906	111,124,290	3,948,669	1,600	121,187,465
Distribution Allowance	554,382	1,185,033	421,690	1,952	2,163,057
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	34,473,807	73,485,828	26,269,185	139,871	134,368,691
Remitted	\$10,376,499	\$22,746,907	\$6,931,996	\$11,211	\$40,066,612

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	5,517,815	63,282,622	0	15,391,421	84,191,858
Exported Gallons	1,899,830	10,295,493	0	8,893,733	21,089,056
Distribution Allowance	25,165	368,267	0	30,752	424,184
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	3,592,820	52,618,862	0	6,466,936	62,678,618
Remitted	\$179,687	\$17,176,479	\$0	\$1,949,531	\$19,305,697

ELECTRIC FUEL, LPG, & CNG KWHS/GALLONS SUMMARY

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	28,693	19,414	81,312
Remitted	\$1,056	\$5,497	\$29,102

REFUND SUMMARY

		DOLLARS				
Number of Claims	Permit Type	Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	Total
7	Agricultural	685	30,669	0	0	31,354
1	Federal Government	1,321	0	0	0	1,321
9	State Government	27,030	384	0	0	27,415
103	Other Political	236,835	94,874	3,026	158	334,893
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
39	Denaturing Alcohol	2,651,945	0	0	1,641	2,653,586
71	Commercial	602,318	236,799	58,136	4,679	901,933
0	Refund Agent	0	0	0	0	0
9	Transport Diversions	93,699	6,528	0	38	100,265
1	Casualty Losses	0	1,685	0	0	1,685
1	Special Fuel Blending	0	293	0	0	293
30	Excess Tax on Blended Fuel	407,331	667,943	0	5	1,075,278
271	TOTALS	\$4,021,165	\$1,039,174	\$61,162	\$6,521	\$5,128,022

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$164,684

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.