

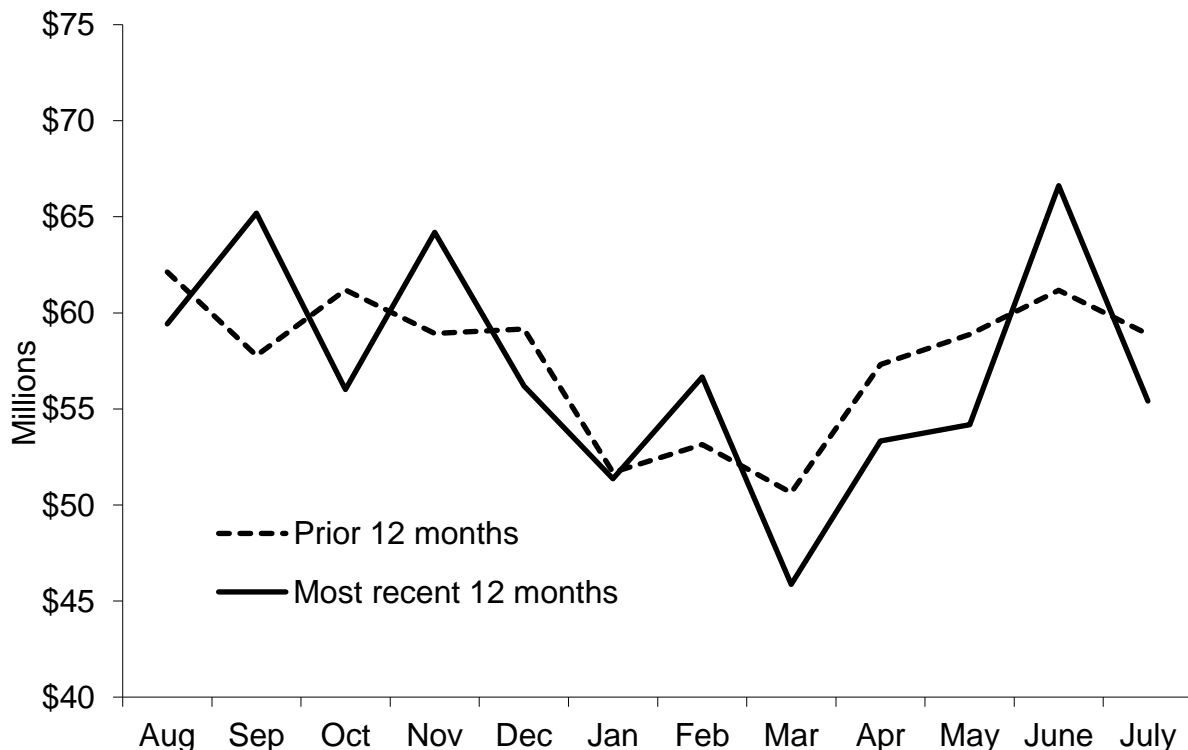
Fuel Tax Monthly Report for July 2025

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 July 2025, collections were \$55.4 million, 5.9 percent lower than July of last year. Year-over-year motor fuel net collections decreased by 4.9 percent and collections on diesel decreased by 8.8 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 July 2025, taxable gallons of motor fuel were 12.9 percent lower than in the previous July; taxable gallons of diesel were 5.4 percent lower than in the prior July.

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



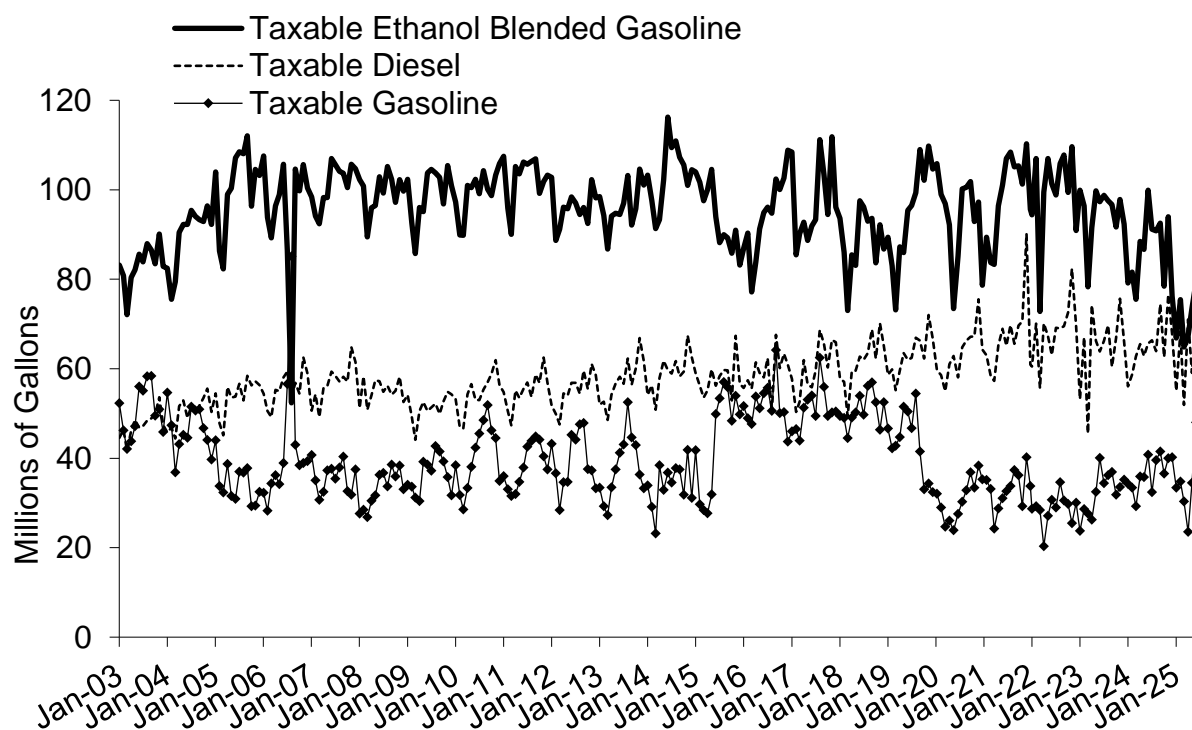
Source: Iowa Department of Revenue

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.

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 July 2025, gallons of ethanol blended gasoline represented 67.8 percent of motor fuel taxable gallons.

Figure 2. Iowa Monthly Taxable Ethanol Blended Gasoline, Gasoline, and Diesel Gallons: January 2003 – July 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 26.5 cents per gallon. Therefore, the additional 3.5 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 July 2025

MOTOR FUEL

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$10,405,943	\$22,315,228	\$7,688,389	\$16,623	
Collections	Total Remitted	\$40,426,184			
Permit Refunds	Total Refunded	<u>\$4,415,486</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$36,010,698	\$36,010,698	\$37,877,258	-4.93%

SPECIAL FUEL

Detailed Collections	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	
	\$214,638	\$18,878,913	\$0	\$1,390,641	
Collections	Total Remitted	\$20,484,192			
Permit Refunds	Total Refunded	<u>\$1,199,833</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$19,284,359	\$19,284,359	\$21,144,118	-8.80%

ELECTRIC FUEL, LPG, & CNG

Detailed Collections		Electric Fuel	LPG	CNG	
		\$157,990	\$767	\$28,048	
Collections	Total Remitted	\$186,804			
Permit Refunds	Total Refunded	\$12,673			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$174,132	\$174,132	\$11,012	1481.29%

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	0.00%

TOTAL

Collections	Current Month	Fiscal YTD	Prior FYTD	Change
	\$61,097,180	\$61,097,180	\$61,868,667	-1.25%
Refunds				
Permit Refunds Including Interest	\$5,640,594			
Motor Fuel Individual/Corporate Credits	<u>\$47,511</u>			
Total Refunds and Credits	\$5,688,105	\$5,688,105	\$2,981,533	90.78%
Collections Less Permit Refunds and Credits	\$55,409,075	\$55,409,075	\$58,887,134	-5.91%

Iowa Department of Revenue
Fuel Tax Monthly Report
For Gallons Reported on Returns Filed in July 2025

MOTOR FUEL GALLONS SUMMARY

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	41,549,723	183,573,228	34,868,313	209,863	260,201,127
Exported Gallons	6,364,845	109,413,628	4,496,226	0	120,274,699
Distribution Allowance	555,803	1,176,350	480,222	2,961	2,215,336
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	34,629,075	72,983,250	29,891,865	206,902	137,711,092
Remitted	\$10,405,943	\$22,315,228	\$7,688,389	\$16,623	\$40,426,184

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	6,848,226	67,612,159	0	14,006,194	88,466,579
Exported Gallons	2,525,711	9,171,706	0	9,247,126	20,944,543
Distribution Allowance	29,754	406,919	0	22,932	459,605
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	4,292,761	58,033,534	0	4,736,136	67,062,431
Remitted	\$214,638	\$18,878,913	\$0	\$1,390,641	\$20,484,192

ELECTRIC FUEL, LPG, & CNG KWHS/GALLONS SUMMARY

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	5,904,474	884	89,736
Remitted	\$157,990	\$767	\$28,048

REFUND SUMMARY

		DOLLARS				
Number of Claims	Permit Type	Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	Total
5	Agricultural	150	17,316	0	0	17,466
0	Federal Government	0	0	0	0	0
10	State Government	154,047	7,264	0	0	161,311
157	Other Political	472,799	91,744	12,250	324	577,116
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
44	Denaturing Alcohol	3,062,096	0	0	8,231	3,070,327
117	Commercial	91,990	591,378	423	3,060	686,851
0	Refund Agent	0	0	0	0	0
11	Transport Diversions	39,491	166,016	0	0	205,507
0	Casualty Losses	0	0	0	0	0
0	Special Fuel Blending	0	0	0	0	0
24	Excess Tax on Blended Fuel	594,913	326,115	0	989	922,016
368	TOTALS	\$4,415,486	\$1,199,833	\$12,673	\$12,603	\$5,640,594

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$122,499

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.