

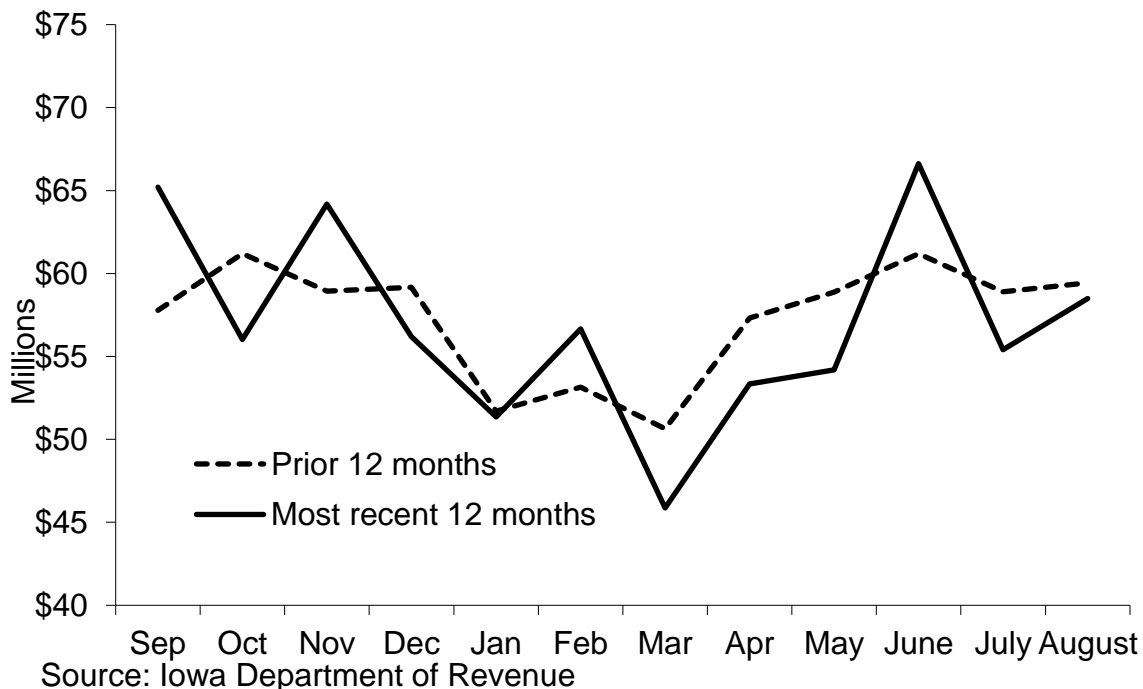
Fuel Tax Monthly Report for August 2025

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 August 2025, collections were \$58.5 million, 1.6 percent lower than August of last year. Year-over-year motor fuel net collections decreased by 7.7 percent and collections on diesel increased by 11.2 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 August 2025, taxable gallons of motor fuel were 15.9 percent lower than in the previous August; taxable gallons of diesel were 7.7 percent higher than in the prior August.

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



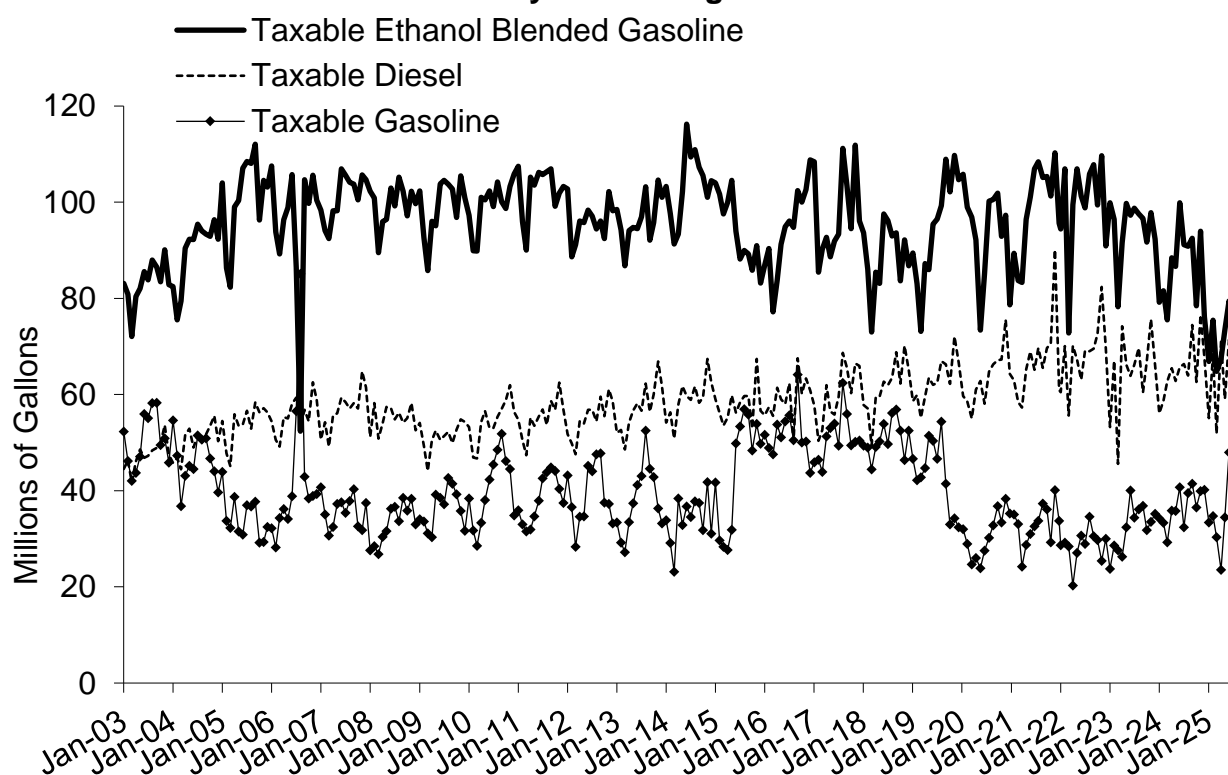
Collections and gallon amounts contained in this report are from the Supplier/Terminal or "Rack" level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the

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 August 2025, gallons of ethanol blended gasoline represented 69 percent of motor fuel taxable gallons.

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

MOTOR FUEL

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$10,196,238	\$22,718,362	\$7,985,946	\$29,006	
Collections	Total Remitted	\$40,929,551			
Permit Refunds	Total Refunded	<u>\$3,671,152</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$37,258,399	\$73,269,097	\$78,233,830	-6.35%

SPECIAL FUEL

Detailed Collections	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	
	\$281,166	\$20,007,563	\$2,117	\$2,197,600	
Collections	Total Remitted	\$22,488,446			
Permit Refunds	Total Refunded	\$1,078,732			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$21,409,714	\$40,694,073	\$40,398,555	0.73%

ELECTRIC FUEL, LPG, & CNG

Detailed Collections		Electric Fuel	LPG	CNG	
		\$335	\$1,795	\$25,663	
Collections	Total Remitted	\$27,792			
Permit Refunds	Total Refunded	\$19,245			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$8,547	\$182,679	\$47,911	281.29%

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
	\$63,445,790	\$124,542,970	\$124,723,172	-0.14%
Refunds				
Permit Refunds Including Interest	\$4,769,938			
Motor Fuel Individual/Corporate Credits	\$191,265			
Total Refunds and Credits	\$4,961,202	\$10,649,307	\$6,407,015	66.21%
Collections Less Permit Refunds and Credits	\$58,484,588	\$113,893,663	\$118,316,157	-3.74%

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For Gallons Reported on Returns Filed in August 2025

MOTOR FUEL GALLONS SUMMARY

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	40,149,529	180,674,524	33,987,917	406,138	255,218,108
Exported Gallons	5,670,231	103,772,667	3,363,163	37,694	112,843,755
Distribution Allowance	540,308	1,220,319	489,530	5,869	2,256,026
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	33,938,990	75,681,538	30,135,224	362,575	140,118,327
Remitted	\$10,196,238	\$22,718,362	\$7,985,946	\$29,006	\$40,929,551

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	8,071,263	73,927,098	6,956	17,281,627	99,286,944
Exported Gallons	2,408,480	12,001,077	0	9,908,166	24,317,723
Distribution Allowance	39,466	430,808	0	31,155	501,429
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	5,623,317	61,495,213	6,956	7,342,306	74,467,792
Remitted	\$281,166	\$20,007,563	\$2,117	\$2,197,600	\$22,488,446

ELECTRIC FUEL, LPG, & CNG KWHS/GALLONS SUMMARY

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	8,451	6,416	81,079
Remitted	\$335	\$1,795	\$25,663

REFUND SUMMARY

		DOLLARS				
Number of Claims	Permit Type	Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	Total
12	Agricultural	1,507	18,975	0	0	20,482
5	Federal Government	162,093	17,202	0	0	179,295
9	State Government	71,245	135,371	0	2	206,618
94	Other Political	279,828	19,402	0	411	299,641
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
31	Denaturing Alcohol	2,556,225	0	0	0	2,556,225
89	Commercial	107,793	311,607	19,245	301	438,946
0	Refund Agent	0	0	0	0	0
7	Transport Diversions	14,168	9,075	0	50	23,293
0	Casualty Losses	0	0	0	0	0
1	Special Fuel Blending	0	871	0	0	871
25	Excess Tax on Blended Fuel	478,292	566,228	0	46	1,044,566
273	TOTALS	\$3,671,152	\$1,078,732	\$19,245	\$809	\$4,769,938

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$180,945

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.