

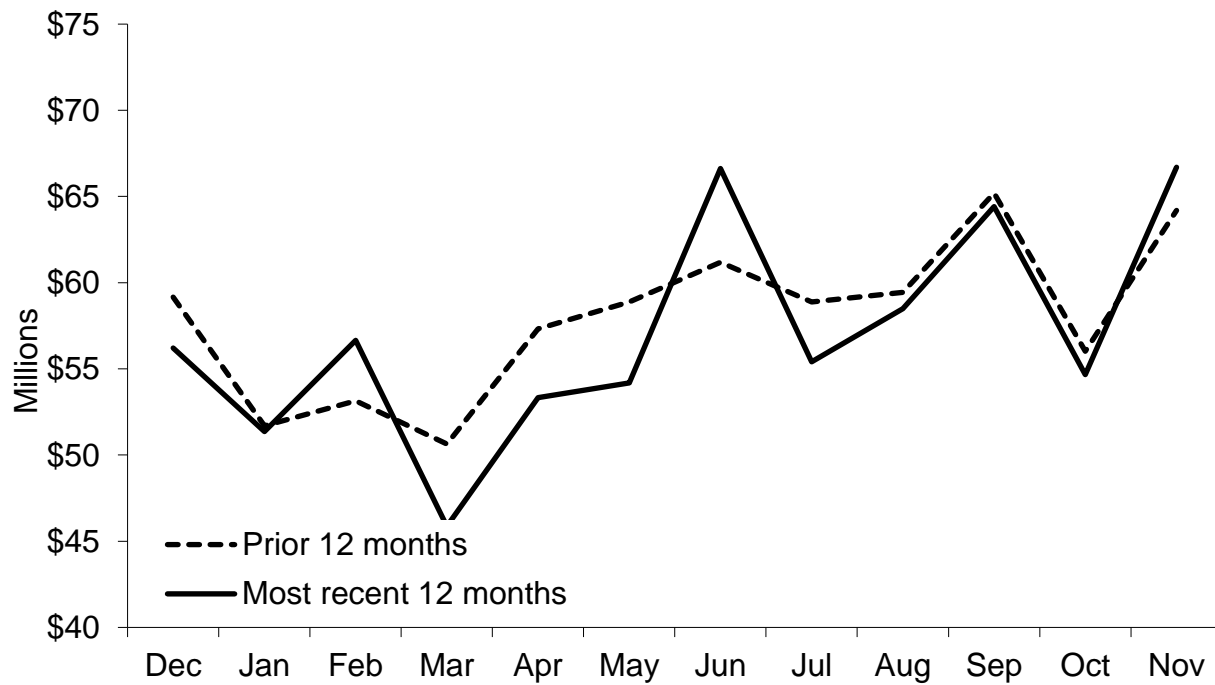
## Fuel Tax Monthly Report for November 2025

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 November 2025, collections were \$66.7 million, 3.9 percent higher than November of last year. Year-over-year motor fuel net collections decreased by 2.8 percent and collections on diesel increased by 15 percent. Monthly collections were higher than prior year numbers in 3 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 November 2025, taxable gallons of motor fuel were 18.2 percent lower than in the previous November; taxable gallons of diesel were 7.5 percent higher than in the prior November.

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



Source: Iowa Department of Revenue

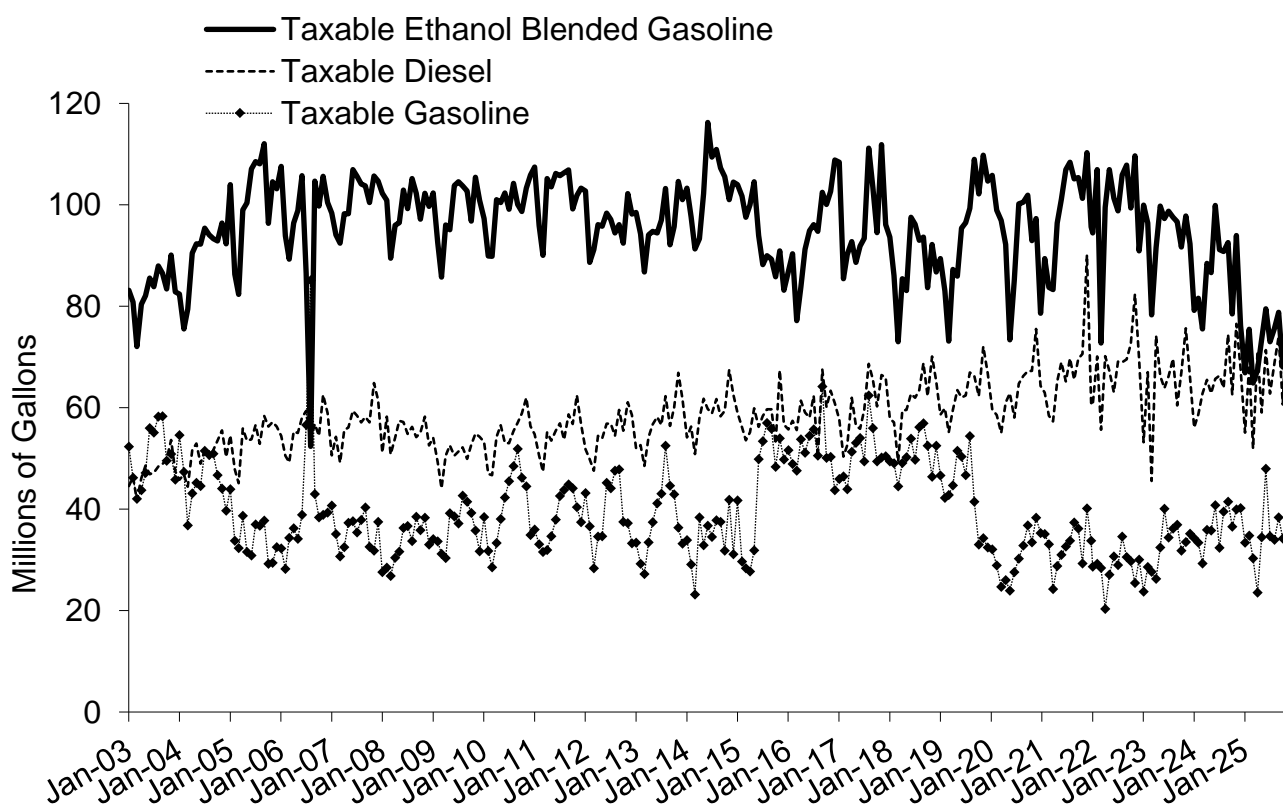
Collections and gallon amounts contained in this report are from the Supplier/Terminal or "Rack" level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the case for most E15 or Higher (gasoline blended with 15 percent of ethanol or higher percentages)

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 69.9 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 November 2025, gallons of ethanol blended gasoline represented 68.7 percent of motor fuel taxable gallons.

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

***MOTOR FUEL***

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$10,754,927	\$22,542,592	\$9,930,117	\$14,815	
Collections	Total Remitted	\$43,242,451			
Permit Refunds	Total Refunded	<u>\$2,918,843</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$40,323,608	\$190,201,092	\$197,972,819	-3.93%

***SPECIAL FUEL***

Detailed Collections	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	
	\$217,000	\$24,980,631	\$0	\$1,664,510	
Collections	Total Remitted	\$26,862,141			
Permit Refunds	Total Refunded	<u>\$477,167</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$26,384,974	\$109,895,291	\$106,708,089	2.99%

***ELECTRIC FUEL, LPG, & CNG***

Detailed Collections		Electric Fuel	LPG	CNG	
		\$11,184	\$6,411	\$49,949	
Collections	Total Remitted	\$67,544			
Permit Refunds	Total Refunded	\$19,869			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$47,675	\$255,818	\$243,130	5.22%

***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
	\$70,172,136	\$321,230,629	\$323,052,095	-0.56%
Refunds				
Permit Refunds Including Interest	\$3,417,056			
Motor Fuel Individual/Corporate Credits	<u>\$60,238</u>			
Total Refunds and Credits	\$3,477,294	\$21,558,004	\$19,335,388	11.50%
Collections Less Permit Refunds and Credits	\$66,694,842	\$299,672,625	\$303,716,707	-1.33%

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

***MOTOR FUEL GALLONS SUMMARY***

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	43,037,152	227,468,475	44,200,935	195,490	314,902,052
Exported Gallons	8,226,001	150,980,333	6,134,889	7,289	165,348,512
Distribution Allowance	551,499	1,213,672	597,628	3,010	2,365,809
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	34,259,652	75,274,470	37,468,418	185,191	147,187,731
Remitted	\$10,754,927	\$22,542,592	\$9,930,117	\$14,815	\$43,242,451

***SPECIAL FUEL GALLONS SUMMARY***

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	7,124,948	91,356,994	0	13,111,317	111,593,259
Exported Gallons	2,754,464	14,028,519	0	7,544,838	24,327,821
Distribution Allowance	30,488	537,866	0	19,244	587,598
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	4,339,996	76,790,609	0	5,547,235	86,677,840
Remitted	\$217,000	\$24,980,631	\$0	\$1,664,510	\$26,862,141

***ELECTRIC FUEL, LPG, & CNG KWHS/GALLONS SUMMARY***

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	364,724	22,577	86,671
Remitted	\$11,184	\$6,411	\$49,949

***REFUND SUMMARY***

		DOLLARS				
Number of Claims	Permit Type	Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	Total
14	Agricultural	1,507	25,713	0	0	27,219
4	Federal Government	3,424	2,004	0	0	5,428
6	State Government	14,902	486	0	0	15,388
111	Other Political	161,517	24,641	24	0	186,182
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
32	Denaturing Alcohol	2,298,322	0	0	0	2,298,322
53	Commercial	261,245	235,651	19,845	1,177	517,919
0	Refund Agent	0	0	0	0	0
9	Transport Diversions	15,983	4,377	0	0	20,361
0	Casualty Losses	0	0	0	0	0
0	Special Fuel Blending	0	0	0	0	0
15	Excess Tax on Blended Fuel	161,943	184,295	0	0	346,238
244	<b>TOTALS</b>	\$2,918,843	\$477,167	\$19,869	\$1,177	\$3,417,056

***GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX***

**Sales Tax** \$115,485

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.