

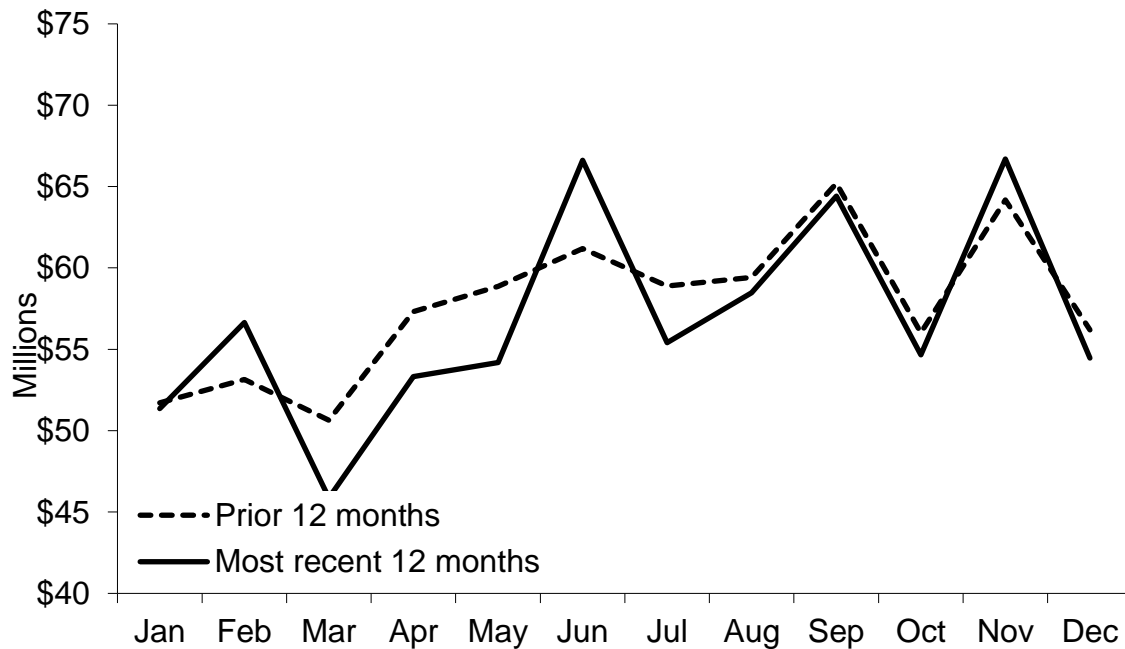
Fuel Tax Monthly Report for December 2025

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.iowa.gov/department-of-revenue). 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 December 2025, collections were \$54.5 million, 3.1 percent lower than December of last year. Year-over-year motor fuel net collections decreased by 2.2 percent and collections on diesel decreased by 4 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 December 2025, taxable gallons of motor fuel were 17.3 percent lower than in the previous December; taxable gallons of diesel were 8.5 percent lower than in the prior December.

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



Source: Iowa Department of Revenue

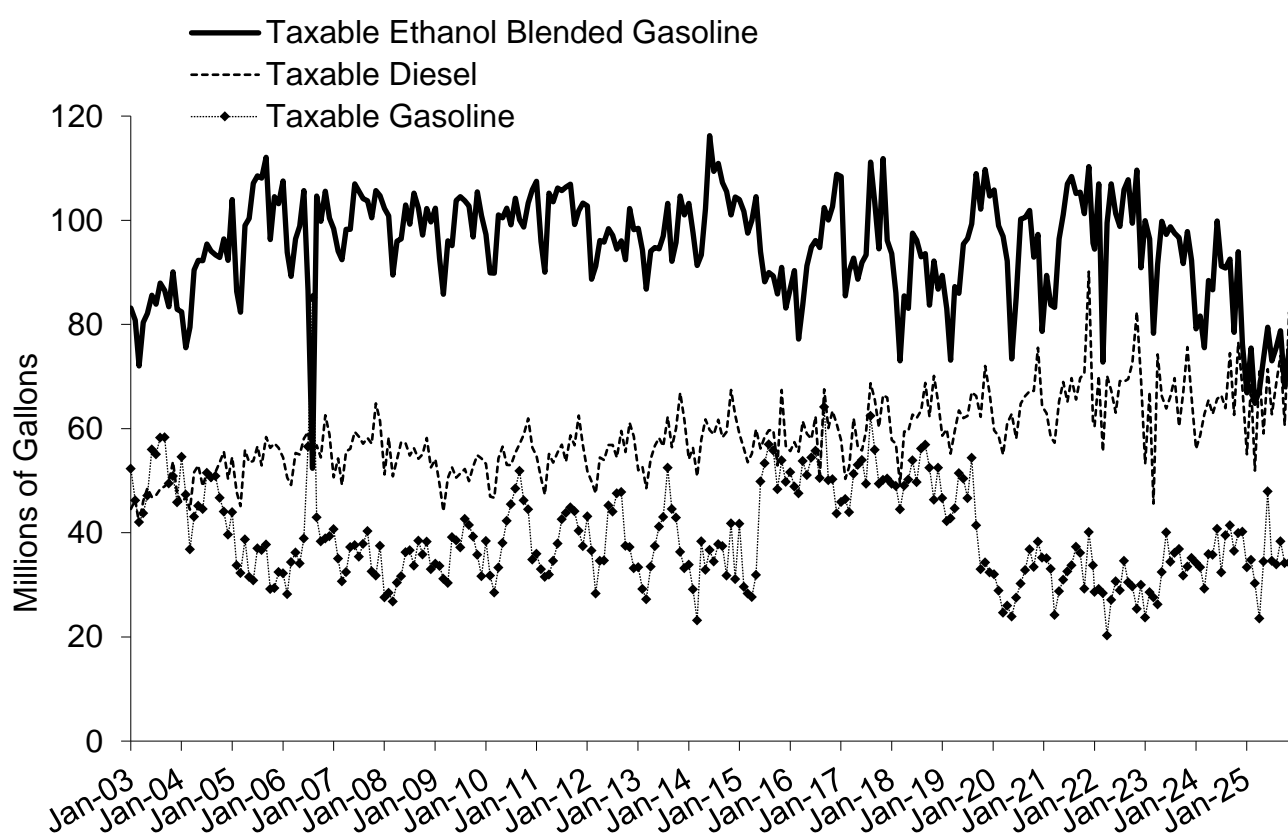
Collections and gallon amounts contained in this report are from the Supplier/Terminal or "Rack" level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the case for most E15 or Higher (gasoline blended with 15 percent of ethanol or higher percentages)

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 December 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 – December 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 December 2025

MOTOR FUEL

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$9,311,034	\$19,568,294	\$8,620,443	\$10,490	
Collections	Total Remitted	\$37,510,260			
Permit Refunds	Total Refunded	<u>\$2,633,096</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$34,877,164	\$225,078,256	\$233,633,054	-3.66%

SPECIAL FUEL

Detailed Collections	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	
	\$171,174	\$19,835,170	\$0	\$218,035	
Collections	Total Remitted	\$20,224,379			
Permit Refunds	Total Refunded	<u>\$556,029</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$19,668,350	\$129,563,641	\$127,206,426	1.85%

ELECTRIC FUEL, LPG, & CNG

Detailed Collections		Electric Fuel	LPG	CNG	
		\$63,927	\$8,032	\$3,514	
Collections	Total Remitted	\$75,473			
Permit Refunds	Total Refunded	<u>\$4,836</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$70,637	\$326,455	\$410,519	-20.48%

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
	\$57,810,112	\$379,040,741	\$384,770,136	-1.49%
Refunds				
Permit Refunds Including Interest	\$3,194,211			
Motor Fuel Individual/Corporate Credits	<u>\$159,790</u>			
Total Refunds and Credits	\$3,354,000	\$24,912,004	\$24,851,822	0.24%
Collections Less Permit Refunds and Credits	\$54,456,112	\$354,128,737	\$359,918,314	-1.61%

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For Gallons Reported on Returns Filed in December 2025

MOTOR FUEL GALLONS SUMMARY

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	38,313,654	134,148,204	36,328,932	141,760	208,932,550
Exported Gallons	6,854,744	67,751,685	3,271,550	6,000	77,883,979
Distribution Allowance	496,020	1,054,669	528,660	2,172	2,081,521
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	30,962,890	65,341,850	32,528,722	133,588	128,967,050
Remitted	\$9,311,034	\$19,568,294	\$8,620,443	\$10,490	\$37,510,260

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	5,413,417	69,891,060	0	8,370,243	83,674,720
Exported Gallons	1,965,893	8,510,534	0	7,334,467	17,810,894
Distribution Allowance	24,040	427,371	0	3,898	455,309
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	3,423,484	60,953,155	0	1,031,878	65,408,517
Remitted	\$171,174	\$19,835,170	\$0	\$218,035	\$20,224,379

ELECTRIC FUEL, LPG, & CNG KWHS/GALLONS SUMMARY

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	2,771,033	21,991	83,152
Remitted	\$63,927	\$8,032	\$3,514

REFUND SUMMARY

		DOLLARS				
Number of Claims	Permit Type	Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	Total
13	Agricultural	1,135	30,864	276	0	32,274
1	Federal Government	737	6	0	0	742
10	State Government	156,446	7,978	0	0	164,424
219	Other Political	337,959	96,675	4,560	230	439,424
0	Urban Transit	0	0	0	0	0
0	Regional Transit	0	0	0	0	0
0	Native American	0	0	0	0	0
1	Contract Carrier	699	0	0	0	699
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	1,956,747	0	0	0	1,956,747
78	Commercial	39,775	183,202	0	0	222,977
0	Refund Agent	0	0	0	0	0
14	Transport Diversions	39,164	166,822	0	19	206,005
0	Casualty Losses	0	0	0	0	0
1	Special Fuel Blending	0	2,439	0	0	2,439
14	Excess Tax on Blended Fuel	100,434	68,045	0	0	168,479
382	TOTALS	\$2,633,096	\$556,029	\$4,836	\$250	\$3,194,211

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$76,514

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.