

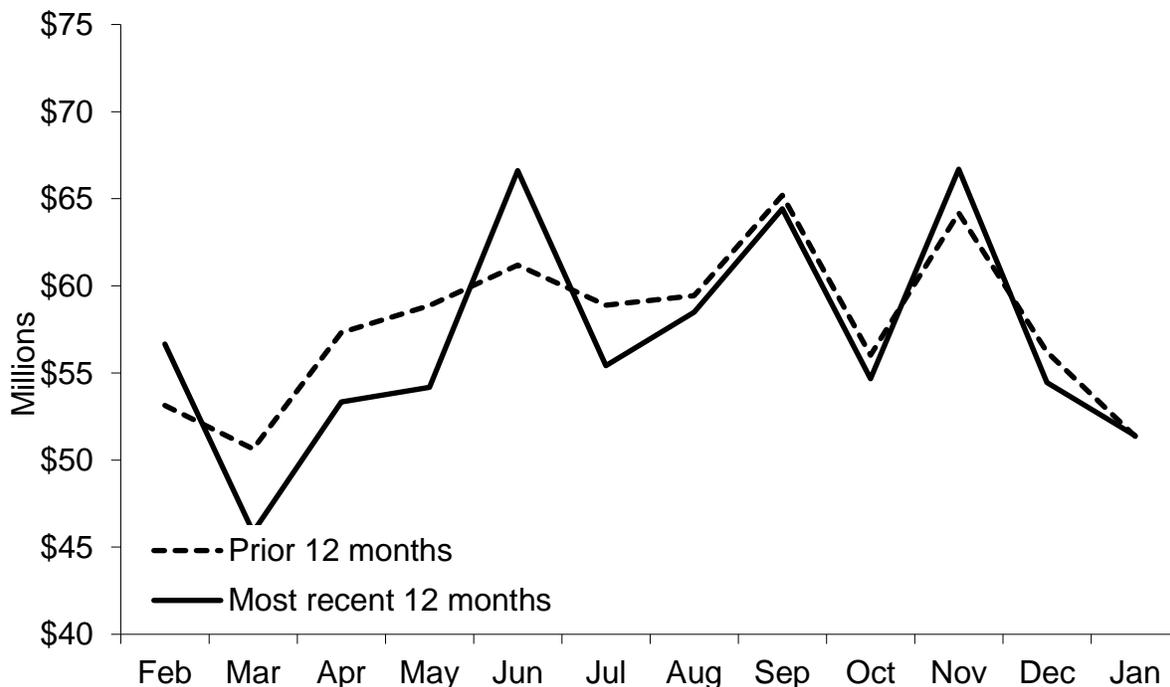
Fuel Tax Monthly Report for January 2026

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](#). 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 January 2026, collections were \$51.4 million, 0.1 percent higher than January of last year. Year-over-year motor fuel net collections decreased by 1.5 percent and collections on diesel increased by 0.9 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 January 2026, taxable gallons of motor fuel were 2.9 percent lower than in the previous January; taxable gallons of diesel were 7.3 percent higher than in the prior January.

Figure 1. Iowa Monthly Fuel Tax Collections Less Refunds and Credits: Most Recent 12 Months Compared to Prior 12 Months for January 2026



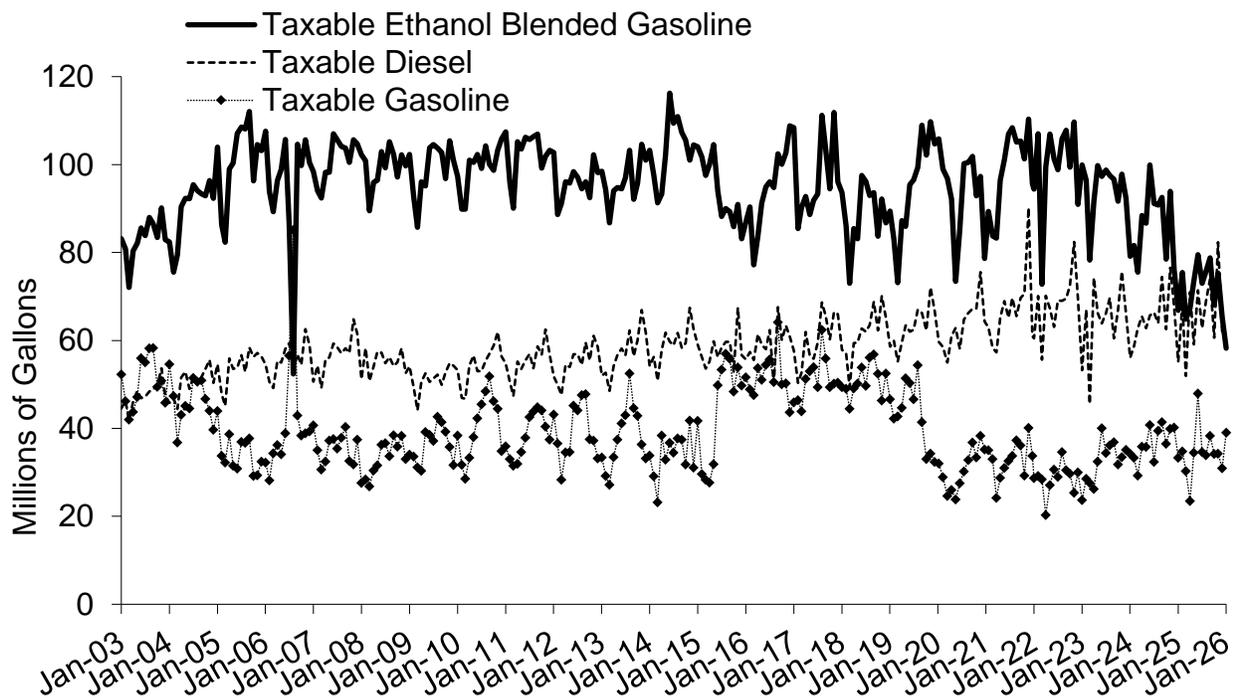
Source: Iowa Department of Revenue

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 January 2026, gallons of ethanol blended gasoline represented 59.9 percent of motor fuel taxable gallons.

Figure 2. Iowa Monthly Taxable Ethanol Blended Gasoline, Gasoline, and Diesel Gallons: January 2003 – January 2026



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 January 2026**

MOTOR FUEL

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$11,755,490	\$17,465,565	\$8,176,626	\$8,092	
Collections	Total Remitted	\$37,405,772			
Permit Refunds	Total Refunded	<u>\$4,151,160</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$33,254,611	\$258,332,867	\$267,407,778	-3.39%

SPECIAL FUEL

Detailed Collections	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	
	\$188,914	\$18,863,606	\$0	\$173,313	
Collections	Total Remitted	\$19,225,833			
Permit Refunds	Total Refunded	<u>\$1,243,385</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$17,982,449	\$147,546,090	\$145,029,748	1.74%

ELECTRIC FUEL, LPG, & CNG

Detailed Collections	Electric Fuel	LPG	CNG		
	\$175,440	\$4,661	\$54,635		
Collections	Total Remitted	\$234,736			
Permit Refunds	Total Refunded	<u>\$2,091</u>			
		Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds		\$232,645	\$559,100	\$458,655	21.90%

MISC. & ACCOUNTS RECEIVABLE

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

TOTAL

Collections	Current Month	Fiscal YTD	Prior FYTD	Change
	\$56,866,341	\$435,907,082	\$438,719,310	-0.64%
Refunds				
Permit Refunds Including Interest	\$5,397,466			
Motor Fuel Individual/Corporate Credits	<u>\$77,522</u>			
Total Refunds and Credits	\$5,474,989	\$30,386,993	\$27,443,184	10.73%
Collections Less Permit Refunds and Credits	\$51,391,352	\$405,520,089	\$411,276,126	-1.40%

**Iowa Department of Revenue
Fuel Tax Monthly Report
For Gallons Reported on Returns Filed in January 2026**

MOTOR FUEL GALLONS SUMMARY

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	44,674,199	152,111,267	34,921,041	103,384	231,809,891
Exported Gallons	4,979,797	92,916,399	3,569,966	600	101,466,762
Distribution Allowance	629,394	939,383	495,935	1,644	2,066,356
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	39,065,008	58,255,485	30,855,140	101,140	128,276,773
Remitted	\$11,755,490	\$17,465,565	\$8,176,626	\$8,092	\$37,405,772

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	6,099,904	66,723,055	0	5,151,752	77,974,711
Exported Gallons	2,295,362	7,799,499	0	4,563,833	14,658,694
Distribution Allowance	26,523	402,795	0	3,411	432,729
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	3,778,019	58,520,761	0	584,508	62,883,288
Remitted	\$188,914	\$18,863,606	\$0	\$173,313	\$19,225,833

ELECTRIC FUEL, LPG, & CNG KWHS/GALLONS SUMMARY

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	6,512,615	13,792	103,156
Remitted	\$175,440	\$4,661	\$54,635

REFUND SUMMARY

		DOLLARS				
Number of Claims	Permit Type	Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	Total
15	Agricultural	5,525	113,492	0	0	119,017
1	Federal Government	81,823	7,572	0	0	89,394
14	State Government	532,076	560,619	1	0	1,092,696
138	Other Political	458,364	55,803	2,090	338	516,594
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
36	Denaturing Alcohol	2,590,709	0	0	482	2,591,191
106	Commercial	41,774	282,351	0	0	324,125
0	Refund Agent	0	0	0	0	0
16	Transport Diversions	23,657	79,274	0	0	102,931
0	Casualty Losses	0	0	0	0	0
1	Special Fuel Blending	0	1,308	0	10	1,319
29	Excess Tax on Blended Fuel	417,232	142,966	0	0	560,199
356	TOTALS	\$4,151,160	\$1,243,385	\$2,091	\$830	\$5,397,466

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$216,287

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.