

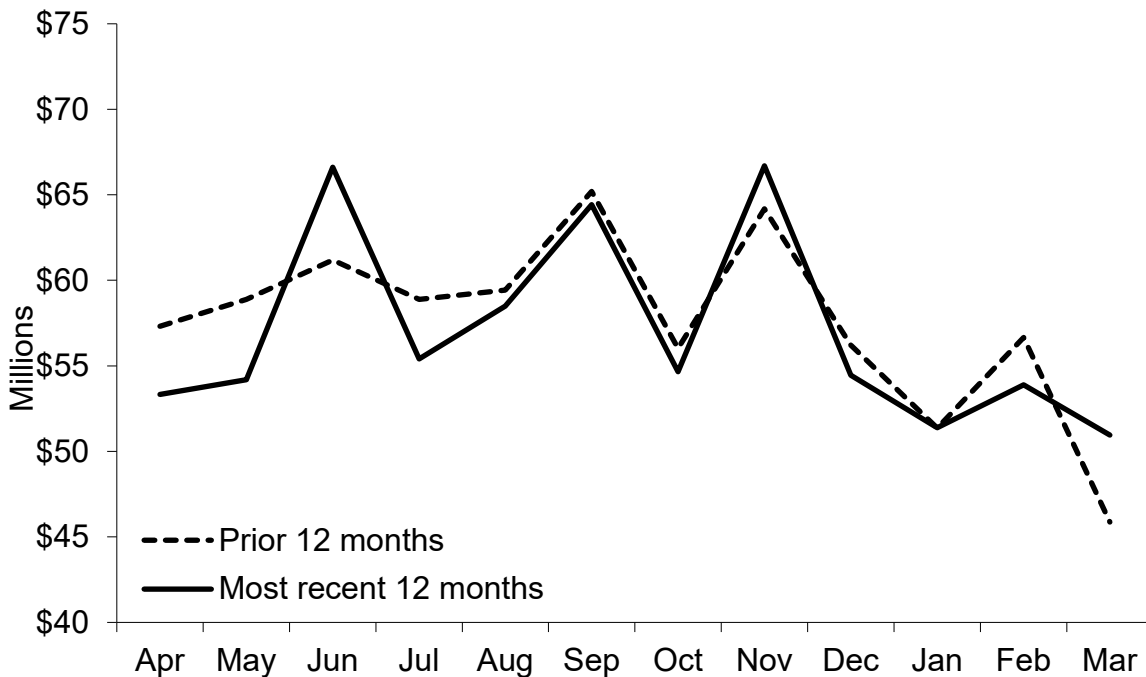
## Fuel Tax Monthly Report for March 2026

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](https://www.iowadepartmentofrevenue.gov). 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 March 2026, collections were \$51 million, 11.1 percent higher than March of last year. Year-over-year motor fuel net collections increased by 4.1 percent and collections on diesel increased by 24.6 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 March 2026, taxable gallons of motor fuel were 6.3 percent lower than in the previous March; taxable gallons of diesel were 12 percent higher than in the prior March.

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



Source: Iowa Department of Revenue

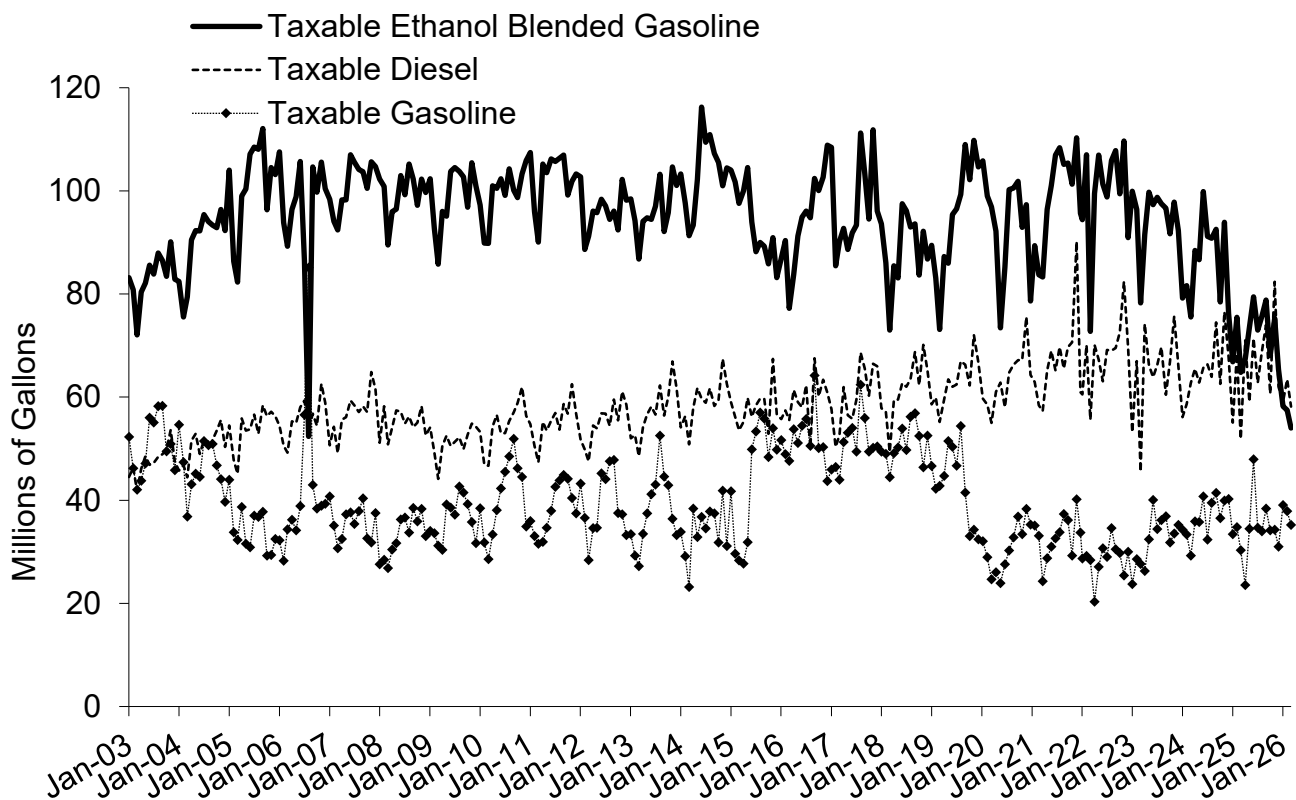
Collections and gallon amounts contained in this report are from the Supplier/Terminal or “Rack” level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the case for most E15 or Higher (gasoline blended with 15 percent of ethanol or higher percentages)

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 March 2026, gallons of ethanol blended gasoline represented 60.5 percent of motor fuel taxable gallons.

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

***MOTOR FUEL***

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$10,565,496	\$16,084,621	\$8,690,764	\$7,345	
<b>Collections</b>	Total Remitted	\$35,348,227			
<b>Permit Refunds</b>	Total Refunded	\$2,433,527			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b> \$32,914,699	<b>Fiscal YTD</b> \$325,998,920	<b>Prior FYTD</b> \$334,962,750	<b>Change</b> -2.68%

***SPECIAL FUEL***

Detailed Collections	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	
	\$173,629	\$18,615,243	\$0	\$362,691	
<b>Collections</b>	Total Remitted	\$19,151,563			
<b>Permit Refunds</b>	Total Refunded	\$349,294			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b> \$18,802,269	<b>Fiscal YTD</b> \$186,585,321	<b>Prior FYTD</b> \$181,683,265	<b>Change</b> 2.70%

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

Detailed Collections	Electric Fuel	LPG	CNG		
	\$2,088	\$5,921	\$2,772		
<b>Collections</b>	Total Remitted	\$10,781			
<b>Permit Refunds</b>	Total Refunded	\$170			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b> \$10,611	<b>Fiscal YTD</b> \$601,435	<b>Prior FYTD</b> \$548,063	<b>Change</b> 9.74%

***MISC. & ACCOUNTS RECEIVABLE***

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

***TOTAL***

<b>Collections</b>		<b>Current Month</b> \$54,510,571	<b>Fiscal YTD</b> \$548,597,735	<b>Prior FYTD</b> \$551,825,170	<b>Change</b> -0.58%
<b>Refunds</b>					
<b>Permit Refunds Including Interest</b>		\$2,782,991			
<b>Motor Fuel Individual/Corporate Credits</b>		\$773,745			
<b>Total Refunds and Credits</b>		\$3,556,735	\$38,237,781	\$38,023,932	0.56%
<b>Collections Less Permit Refunds and Credits</b>		\$50,953,835	\$510,359,953	\$513,801,238	-0.67%

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

**MOTOR FUEL GALLONS SUMMARY**

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	42,484,515	167,463,408	37,979,413	96,788	248,024,124
Exported Gallons	6,705,341	112,613,248	4,616,252	3,500	123,938,341
Distribution Allowance	567,144	869,196	528,226	1,473	1,966,039
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	35,212,030	53,980,964	32,834,935	91,815	122,119,744
Remitted	\$10,565,496	\$16,084,621	\$8,690,764	\$7,345	\$35,348,227

**SPECIAL FUEL GALLONS SUMMARY**

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	5,391,976	66,120,956	0	7,922,904	79,435,836
Exported Gallons	1,911,152	8,827,952	0	6,681,517	17,420,621
Distribution Allowance	24,128	397,668	0	3,946	425,742
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	3,456,696	56,895,336	0	1,237,441	61,589,473
Remitted	\$173,629	\$18,615,243	\$0	\$362,691	\$19,151,563

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

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	27,312	13,100	76,449
Remitted	\$2,088	\$5,921	\$2,772

**REFUND SUMMARY**

Number of Claims	Permit Type	DOLLARS				Total
		Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	
4	Agricultural	681	3,654	0	0	4,335
0	Federal Government	0	0	0	0	0
9	State Government	15,284	1,376	0	0	16,660
166	Other Political	249,171	39,188	170	0	288,529
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
30	Denaturing Alcohol	1,905,394	0	0	0	1,905,394
74	Commercial	46,194	211,810	0	0	258,004
0	Refund Agent	0	0	0	0	0
19	Transport Diversions	37,703	48,374	0	0	86,077
0	Casualty Losses	0	0	0	0	0
1	Special Fuel Blending	0	2,373	0	0	2,373
12	Excess Tax on Blended Fuel	179,101	42,519	0	0	221,620
315	<b>TOTALS</b>	\$2,433,527	\$349,294	\$170	\$0	\$2,782,991

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

**Sales Tax**      \$220,430

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.