

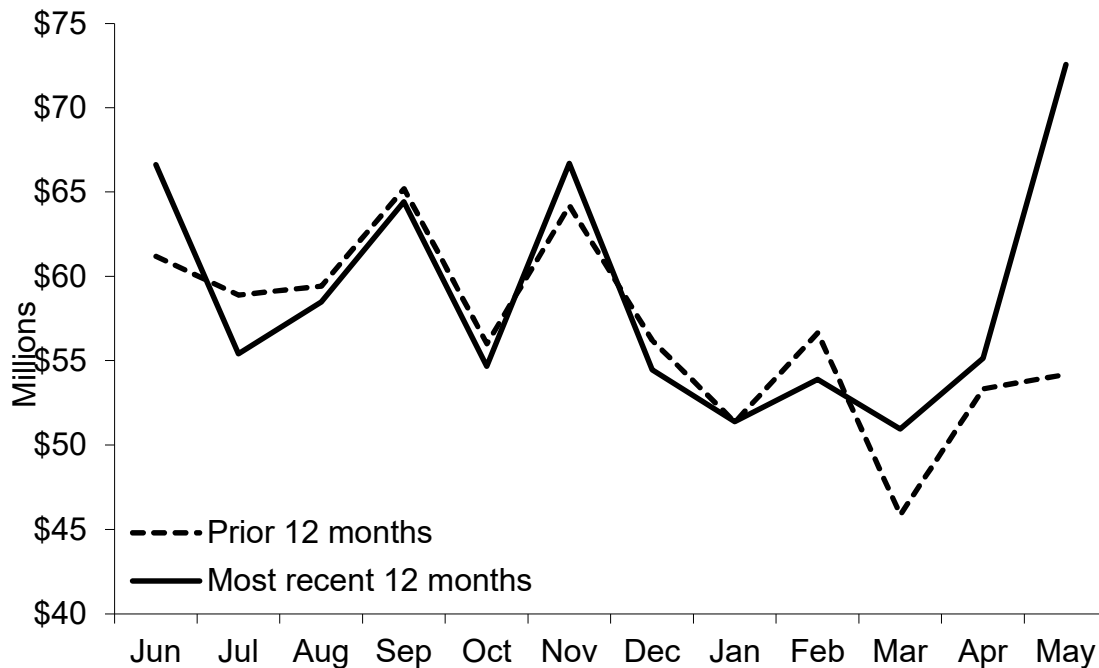
Fuel Tax Monthly Report for May 2026

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](http://www.iowa.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 May 2026, collections were \$72.6 million, 33.9 percent higher than May of last year. Year-over-year motor fuel net collections increased by 31.5 percent and collections on diesel increased by 38.3 percent. Monthly collections were higher than prior year numbers in 6 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 May 2026, taxable gallons of motor fuel were 11.1 percent higher than in the previous May; taxable gallons of diesel were 34 percent higher than in the prior May.

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



Source: Iowa Department of Revenue

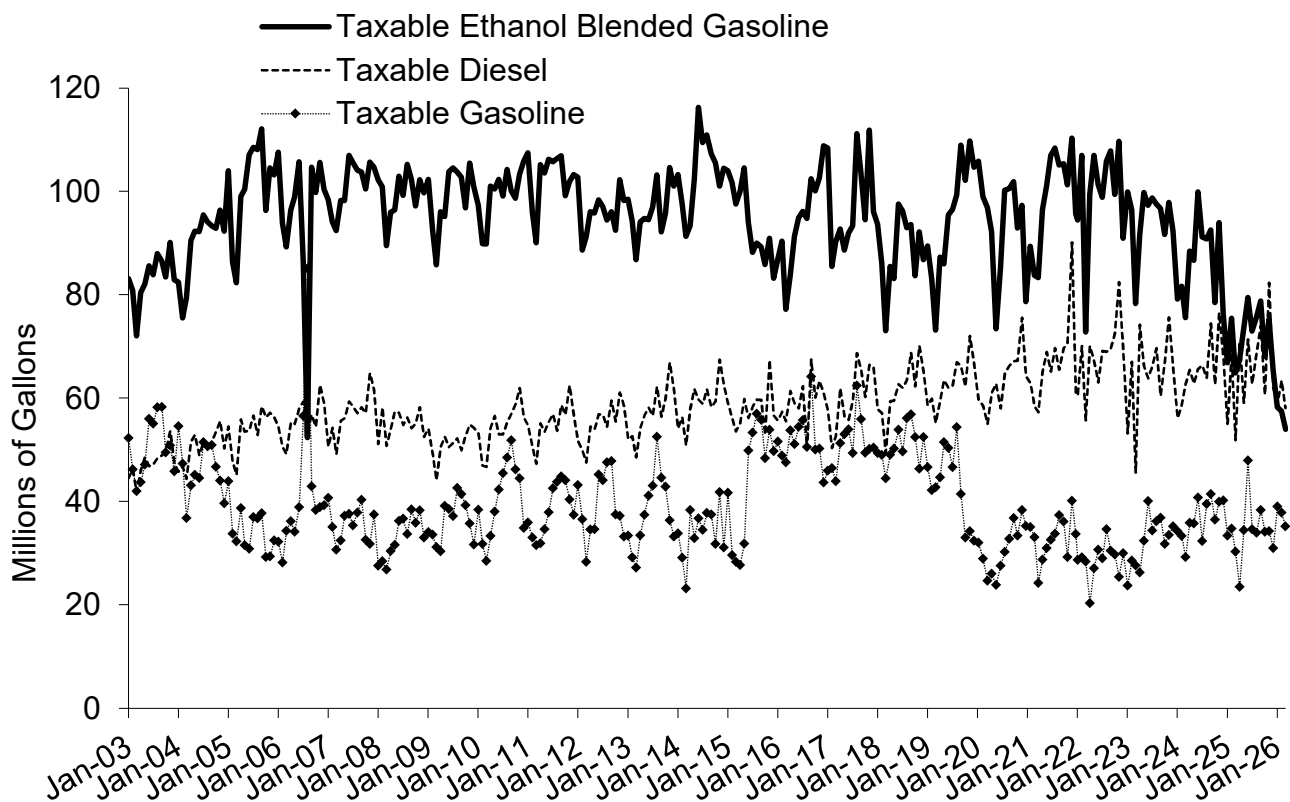
Collections and gallon amounts contained in this report are from the Supplier/Terminal or “Rack” level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the case for most E15 or Higher (gasoline blended with 15 percent of ethanol or higher percentages)

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 May 2026, gallons of ethanol blended gasoline represented 63.4 percent of motor fuel taxable gallons.

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

MOTOR FUEL

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$13,152,556	\$22,792,422	\$12,893,527	\$11,361	
Collections	Total Remitted	\$48,849,866			
Permit Refunds	Total Refunded	\$1,460,046			
Collections Less Permit Refunds		Current Month \$47,389,820	Fiscal YTD \$407,815,856	Prior FYTD \$402,422,095	Change 1.34%

SPECIAL FUEL

Detailed Collections	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	
	\$176,410	\$23,065,586	\$0	\$2,424,814	
Collections	Total Remitted	\$25,666,809			
Permit Refunds	Total Refunded	\$410,128			
Collections Less Permit Refunds		Current Month \$25,256,681	Fiscal YTD \$232,861,028	Prior FYTD \$221,994,398	Change 4.90%

ELECTRIC FUEL, LPG, & CNG

Detailed Collections	Electric Fuel	LPG	CNG		
	\$865	\$6,242	\$47,825		
Collections	Total Remitted	\$54,932			
Permit Refunds	Total Refunded	\$2,109			
Collections Less Permit Refunds		Current Month \$52,823	Fiscal YTD \$685,828	Prior FYTD \$576,332	Change 19.00%

MISC. & ACCOUNTS RECEIVABLE

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

TOTAL

Collections	Current Month	Fiscal YTD	Prior FYTD	Change
	\$74,571,607	\$684,092,329	\$668,797,352	2.29%
Refunds				
Permit Refunds Including Interest	\$1,872,370			
Motor Fuel Individual/Corporate Credits	\$130,237			
Total Refunds and Credits	\$2,002,607	\$46,026,039	\$47,478,574	-3.06%
Collections Less Permit Refunds and Credits	\$72,569,000	\$638,066,290	\$621,318,778	2.70%

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

MOTOR FUEL GALLONS SUMMARY

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	54,608,233	216,046,099	56,039,637	154,120	326,848,089
Exported Gallons	10,076,141	138,723,630	7,458,282	10,000	156,268,053
Distribution Allowance	696,967	1,226,774	770,957	2,106	2,696,804
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	43,835,125	76,095,695	47,810,398	142,014	167,883,232
Remitted	\$13,152,556	\$22,792,422	\$12,893,527	\$11,361	\$48,849,866

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	6,012,902	83,444,967	0	20,824,786	110,282,655
Exported Gallons	2,470,449	12,038,611	0	12,526,595	27,035,655
Distribution Allowance	24,692	496,789	0	39,870	561,351
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	3,517,761	70,909,567	0	8,258,321	82,685,649
Remitted	\$176,410	\$23,065,586	\$0	\$2,424,814	\$25,666,809

ELECTRIC FUEL, LPG, & CNG KWHS/GALLONS SUMMARY

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	30,733	22,275	91,200
Remitted	\$865	\$6,242	\$47,825

REFUND SUMMARY

		DOLLARS				
Number of Claims	Permit Type	Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	Total
5	Agricultural	1,842	9,071	0	0	10,913
1	Federal Government	1,048	11	0	0	1,059
7	State Government	11,605	0	0	0	11,605
75	Other Political	135,118	13,031	2,109	88	150,345
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
17	Denaturing Alcohol	1,119,577	0	0	0	1,119,577
30	Commercial	149,200	135,724	0	0	284,925
0	Refund Agent	0	0	0	0	0
9	Transport Diversions	22,386	101,314	0	0	123,700
0	Casualty Losses	0	0	0	0	0
0	Special Fuel Blending	0	0	0	0	0
14	Excess Tax on Blended Fuel	19,270	150,976	0	0	170,245
158	TOTALS	\$1,460,046	\$410,128	\$2,109	\$88	\$1,872,370

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax \$156,422

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.