Department of Revenue

Fuel Tax Monthly Report for July 2026

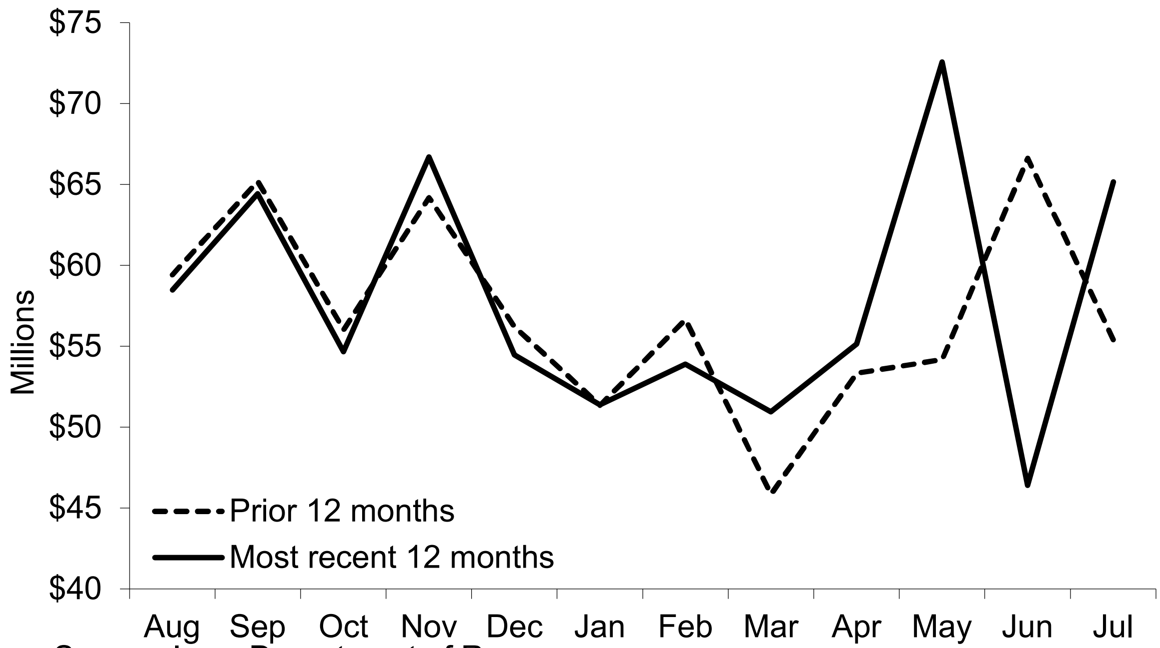
The Iowa Fuel Tax Monthly Report presents the gross gallons of fuel delivered by Iowa licensed Suppliers, Blenders, Importers, Restrictive Suppliers, and Liquefied Petroleum Gas/Compressed Natural Gas Dealers and Users. The report is published on the Motor Fuel monthly reports page of the Iowa Department 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.

Please note, due to recent changes to the reporting process and timeline of the Fuel Tax Monthly Report, the June 2026 report includes information from returns filed at the end of June 2026. The July 2026 report includes information from returns filed during the month of July 2026. Moving forward, Fuel Tax Monthly Reports will be prepared using motor fuel tax information gathered during the calendar month of the report.

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 July 2026, collections were $65.2 million, 17.6 percent higher than July of last year. Year-over-year motor fuel net collections increased by 12.8 percent and collections on diesel increased by 26.5 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 July 2026, taxable gallons of motor fuel were 6.5 percent lower than in the previous July; taxable gallons of diesel were 15.1 percent higher than in the prior July.

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



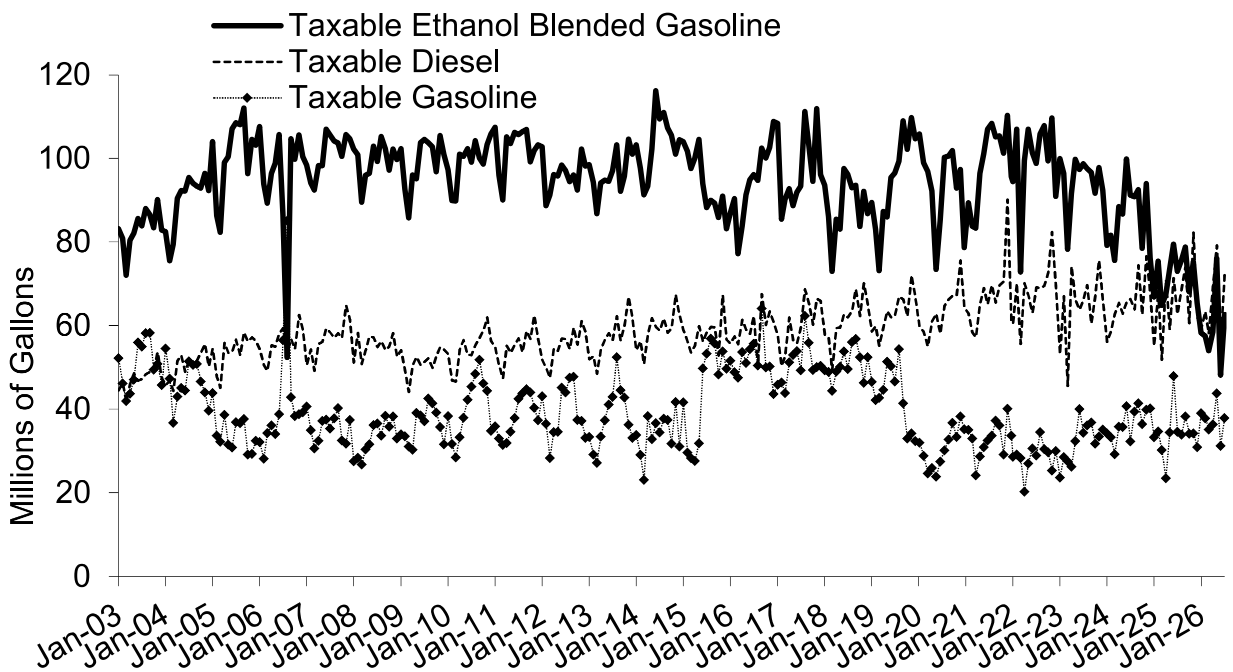
Source: Iowa Department of Revenue

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 July 2026, gallons of ethanol blended gasoline represented 62.2 percent of motor fuel taxable gallons.

Figure 2. Iowa Monthly Taxable Ethanol Blended Gasoline, Gasoline, and Diesel Gallons: January 2003 – July 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 28.0 cents per gallon. Therefore, the additional 2.0 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 July 2026

MOTOR FUEL

Detailed Collections	Gasoline	Alcohol	E10 to E14	E15 or Higher	Aviation Gasoline
	$11,886,726	$433,547	$19,924,141	$12,771,224	$18,305

Collections	Total Remitted	$45,033,943
Permit Refunds	Total Refunded	$4,412,977

	Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds	$40,620,965	$40,620,965	$36,010,698	12.80%

SPECIAL FUEL

Detailed Collections	Aviation Jet	Diesel	B11 or Higher	B20 or Higher
	$235,468	$22,497,947	$0	$2,725,782

Collections	Total Remitted	$25,459,197
Permit Refunds	Total Refunded	$1,066,707

	Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds	$24,392,490	$24,392,490	$19,284,359	26.49%

ELECTRIC FUEL, LPG, & CNG

Detailed Collections	Electric Fuel	LPG	CNG
	$235,593	$3,105	$0

Collections	Total Remitted	$238,699
Permit Refunds	Total Refunded	$19,240

	Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds	$219,459	$219,459	$174,132	26.03%

MISC. & ACCOUNTS RECEIVABLE

Detailed Collections	Miscellaneous	Accounts Receivable
	$0	$0

Collections	Total Remitted	$0

	Current Month	Fiscal YTD	Prior FYTD	Change
Misc. & Account Receivable	$0	$0	$0	0.00%

TOTAL

Collections	Current Month	Fiscal YTD	Prior FYTD	Change
	$70,731,838	$70,731,838	$61,097,180	15.77%
Refunds				
Permit Refunds Including Interest	$5,499,170			
Motor Fuel Individual/Corporate Credits	$69,966			
Total Refunds and Credits	$5,569,136	$5,569,136	$5,688,105	-2.09%
Collections Less Permit Refunds and Credits	$65,162,702	$65,162,702	$55,409,075	17.60%

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MOTOR FUEL GALLONS SUMMARY

	Gasoline	Alcohol	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	46,321,817	73,594,848	90,830,021	53,165,866	245,787	264,158,339
Exported Gallons	7,754,377	71,927,063	28,883,232	7,192,040	13,350	115,770,062
Distribution Allowance	602,050	26,037	985,756	729,630	3,660	2,347,133
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0	0
Total Taxable Gallons	37,965,390	1,641,748	60,961,033	45,244,196	228,777	146,041,144
Remitted	$11,886,726	$433,547	$19,924,141	$12,771,224	$18,305	$45,033,943

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	7,585,589	73,919,623	0	24,535,003	106,040,215
Exported Gallons	2,844,205	10,500,956	0	15,226,067	28,571,228
Distribution Allowance	32,628	441,127	0	46,529	520,284
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	4,708,756	62,977,540	0	9,262,407	76,948,703
Remitted	$235,468	$22,497,947	$0	$2,725,782	$25,459,197

ELECTRIC FUEL, LPG, & CNG KWHS/GALLONS SUMMARY

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	9,152,005	10,156	86,330
Remitted	$235,593	$3,105	$0

REFUND SUMMARY

DOLLARS

Number of Claims	Permit Type	Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	Total
7	Agricultural	85	13,094	0	0	13,178
1	Federal Government	1,845	12	0	0	1,858
15	State Government	108,453	56,736	0	0	165,189
314	Other Political	553,087	86,446	19,240	0	658,773
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
37	Denaturing Alcohol	3,071,626	0	0	183	3,071,809
79	Commercial	340,860	236,639	0	63	577,561
0	Refund Agent	0	0	0	0	0
20	Transport Diversions	87,457	293,036	0	0	380,492
0	Casualty Losses	0	0	0	0	0
0	Special Fuel Blending	0	0	0	0	0
16	Excess Tax on Blended Fuel	249,565	380,746	0	0	630,310
489	**TOTALS**	$4,412,977	$1,066,707	$19,240	$246	$5,499,170

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax $159,676

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.