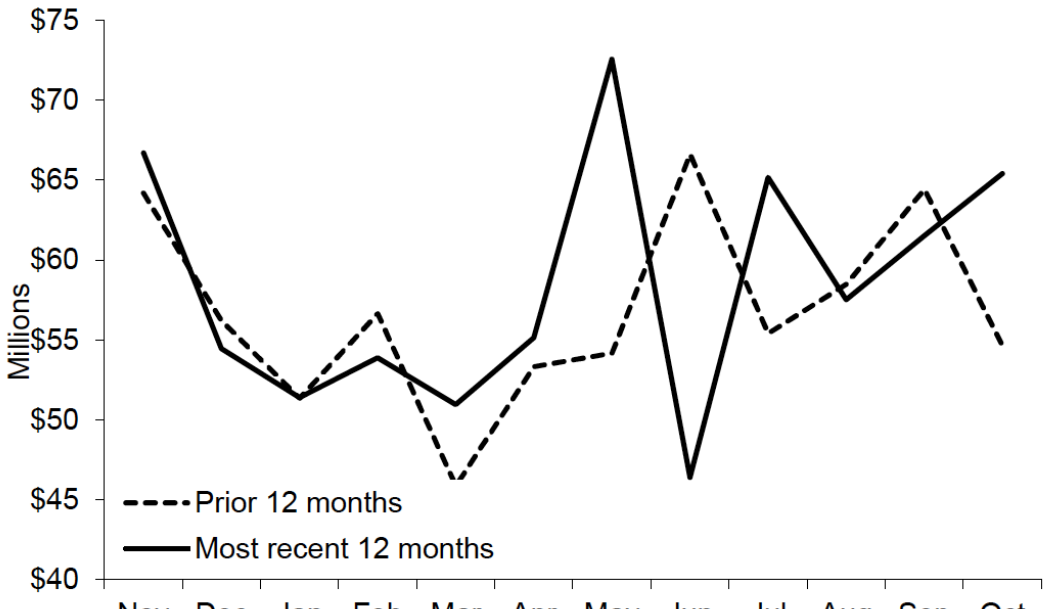
Fuel Tax Monthly Report for October 2026

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 October 2026, collections were $65.4 million, 19.6 percent higher than October of last year. Year-over-year motor fuel net collections increased by 15.7 percent and collections on diesel increased by 27.1 percent. Monthly collections were higher than prior year numbers in 7 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 October 2026, taxable gallons of motor fuel were 10.3 percent lower than in the previous October; taxable gallons of diesel were 17.2 percent higher than in the prior October.

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



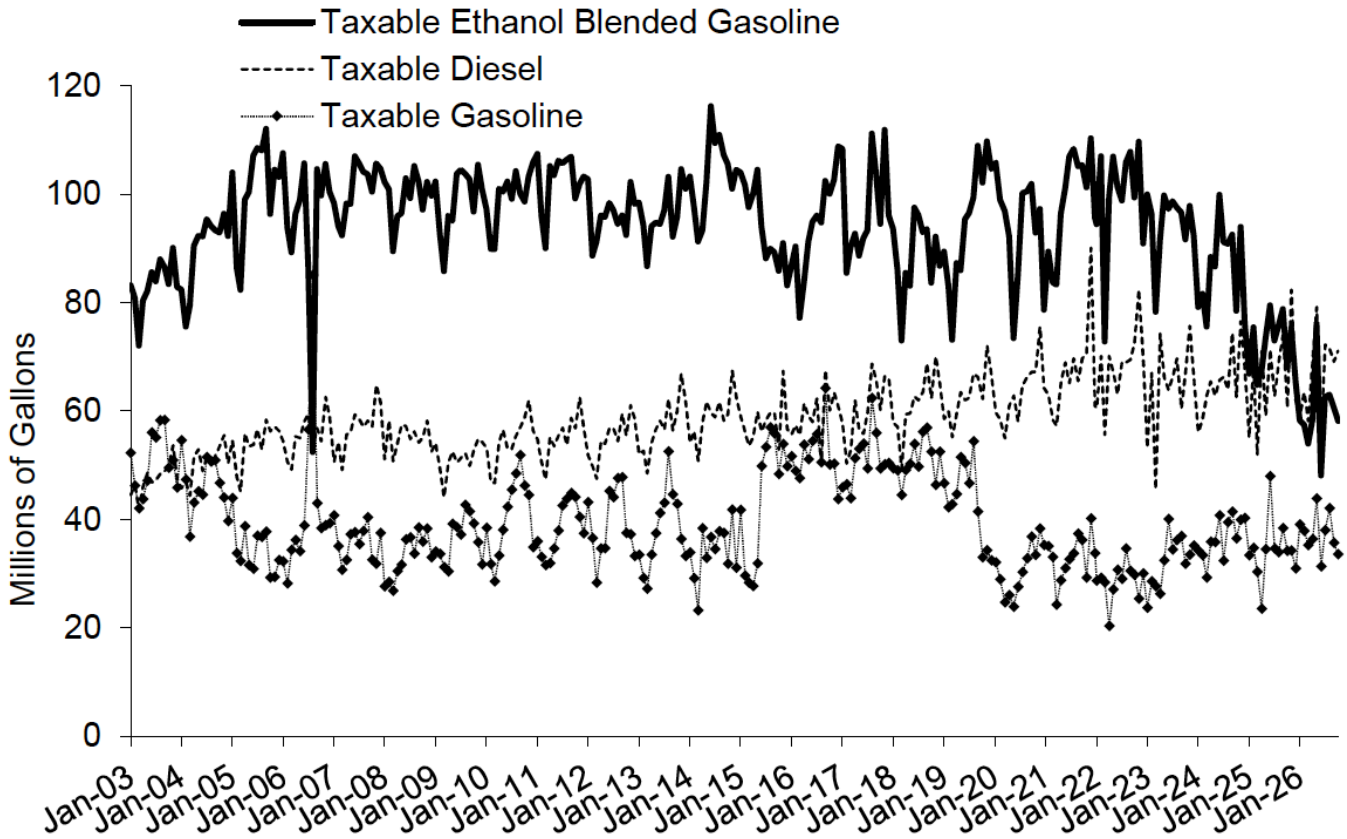
Source: Iowa Department of Revenue

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 October 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 – October 2026



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 October 2026

MOTOR FUEL

Detailed Collections		Gasoline	Alcohol	E10 to E14	E15 or Higher	Aviation Gasoline
		$10,665,983	$420,063	$18,634,527	$14,061,948	$8,293
Collections	Total Remitted	$43,790,814				
Permit Refunds	Total Refunded	$2,645,438				

	Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds	$41,145,376	$159,479,810	$149,877,484	6.41%

SPECIAL FUEL

Detailed Collections		Aviation Jet	Diesel	B11 or Higher	B20 or Higher
		$193,848	$21,925,626	$0	$3,009,584
Collections	Total Remitted	$25,129,058			
Permit Refunds	Total Refunded	$684,334			

	Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds	$24,444,723	$90,276,963	$83,510,317	8.10%

ELECTRIC FUEL, LPG, & CNG

Detailed Collections		Electric Fuel	LPG	CNG
		$14,929	$10,018	$26,535
Collections	Total Remitted	$51,482		
Permit Refunds	Total Refunded	$23,655		

	Current Month	Fiscal YTD	Prior FYTD	Change
Collections Less Permit Refunds	$27,827	$284,085	$208,143	36.49%

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
	$68,971,354	$267,327,027	$251,058,493	6.48%
Refunds				
Permit Refunds Including Interest	$3,353,982			
Motor Fuel Individual/Corporate Credits	$215,014			
Total Refunds and Credits	$3,568,996	$17,740,430	$18,080,710	-1.88%
Collections Less Permit Refunds and Credits	$65,402,358	$249,586,597	$232,977,783	7.13%

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

MOTOR FUEL GALLONS SUMMARY

	Gasoline	Alcohol	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	42,883,159	68,133,801	84,312,961	55,330,755	188,563	250,849,239
Exported Gallons	8,810,571	66,616,616	26,768,149	7,152,422	3,700	109,351,458
Distribution Allowance	534,519	23,220	915,054	764,675	2,957	2,240,425
Gallon Deduction for Reduced Tax Rate Sales	(2,500)	0	0	0	0	(2,500)
Total Taxable Gallons	33,540,569	1,493,965	56,629,758	47,413,658	181,906	139,259,856
Remitted	$10,665,983	$420,063	$18,634,527	$14,061,948	$8,293	$43,790,814

SPECIAL FUEL GALLONS SUMMARY

	Aviation Jet	Diesel	B11 or Higher	B20 or Higher	Special Fuel Total
Gross Gallons Received	6,497,115	73,710,889	0	22,263,195	102,471,199
Exported Gallons	2,592,930	12,243,770	0	12,156,718	26,993,418
Distribution Allowance	27,259	427,629	0	48,730	503,618
Gallon Deduction for Reduced Tax Rate Sales	0	0	0	0	0
Total Taxable Gallons	3,876,926	61,039,490	0	10,057,747	74,974,163
Remitted	$193,848	$21,925,626	$0	$3,009,584	$25,129,058

ELECTRIC FUEL, LPG, & CNG KWHS/GALLONS SUMMARY

	Electric Fuel	LPG	CNG
Total Taxable kWhs/Gallons	71,832	33,394	85,598
Remitted	$14,929	$10,018	$26,535

REFUND SUMMARY

Number of Claims	Permit Type	DOLLARS Motor Fuel	Special Fuel	Electric Fuel, LPG, & CNG	Interest Paid	Total
6	Agricultural	1,095	2,683	0	0	3,778
7	Federal Government	12,645	72,376	0	0	85,021
10	State Government	27,840	1,201	0	0	29,041
165	Other Political	254,196	83,885	23,655	0	361,737
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
28	Denaturing Alcohol	2,053,178	0	0	0	2,053,178
57	Commercial	58,654	175,312	0	555	234,520
0	Refund Agent	0	0	0	0	0
12	Transport Diversions	146,526	30,147	0	0	176,672
0	Casualty Losses	0	0	0	0	0
0	Special Fuel Blending	0	0	0	0	0
19	Excess Tax on Blended Fuel	91,305	318,730	0	0	410,035
304	**TOTALS**	$2,645,438	$684,334	$23,655	$555	$3,353,982

GALLONS USED IN A MANNER EXEMPT FROM FUEL TAX

Sales Tax $220,489

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.