

# Iowa Department of **REVENUE**

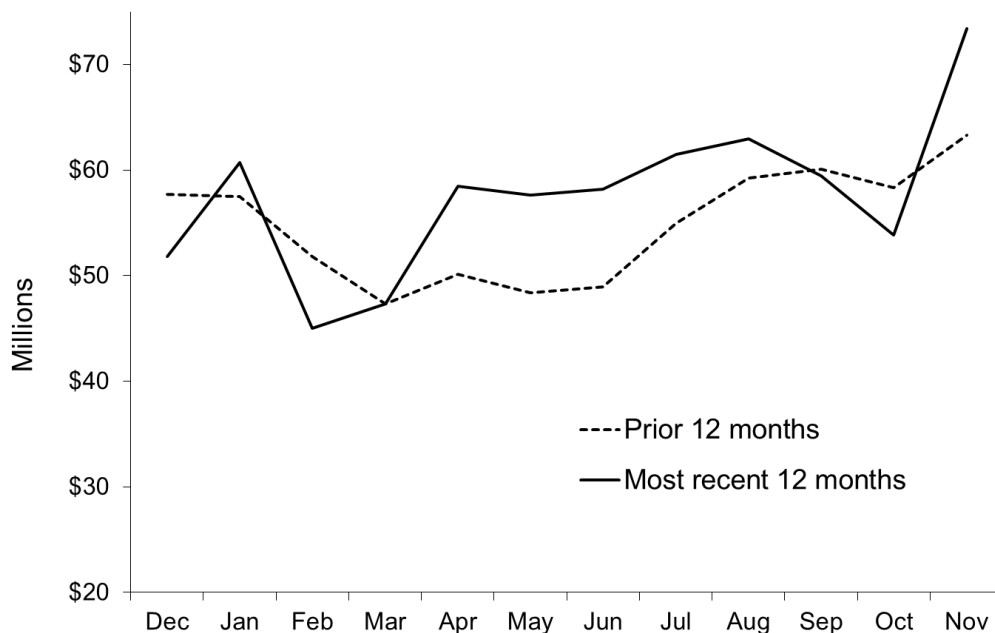
## Fuel Tax Monthly Report for November 2021

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 November 2021 collections were \$73.4 million, 16.0 percent higher than November of last year. Year-over-year motor fuel net collections increased by 11.7 percent and collections on diesel increased by 23.2 percent. Monthly collections were higher than prior year numbers in eight 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 November 2021, taxable gallons of motor fuel were 10.9 percent higher than in the previous November; taxable gallons of diesel were 19.3 percent higher than in the prior November.

**Figure 1. Iowa Monthly Fuel Tax Collections Less Refunds and Credits:  
Most Recent 12 Months Compared to Prior 12 Months for November 2021**



Source: Iowa Department of Revenue

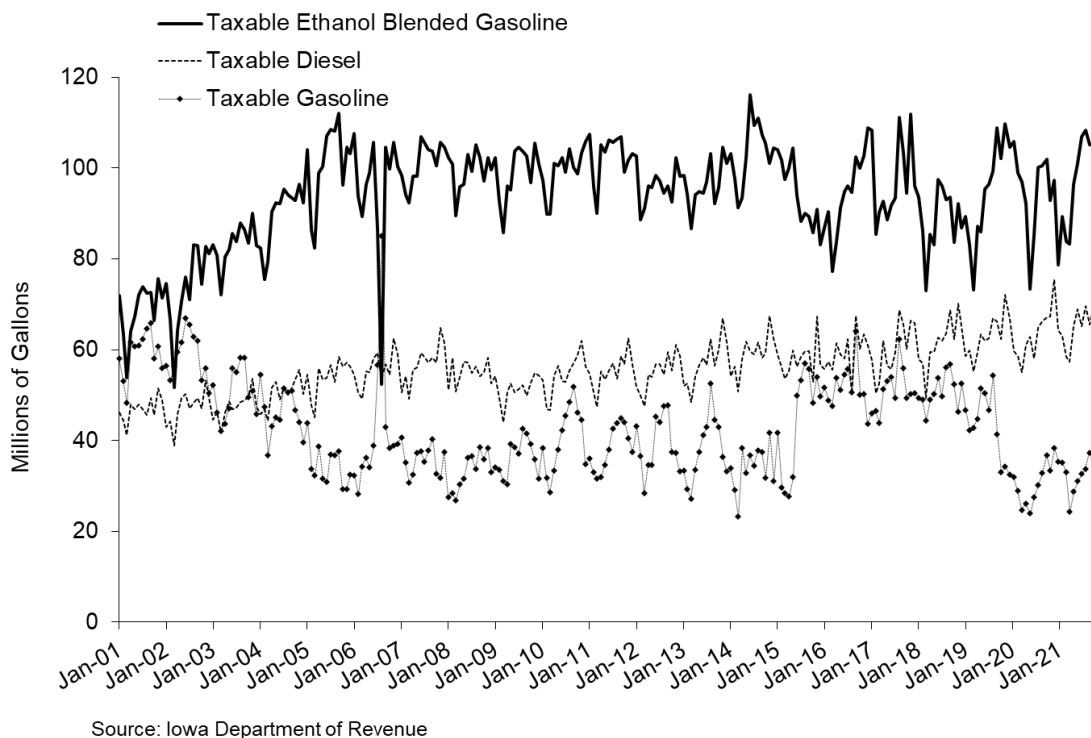
Collections and gallon amounts contained in this report are from the Supplier/Terminal or "Rack" level, not the retail level. Further blending of products may occur along the fuel distribution chain. This is the case for most E15 or Higher (gasoline blended with 15 percent of ethanol or higher percentages)

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.

In 2001, taxable sales of ethanol blended gasoline and gasoline were roughly equal. As Figure 2 shows, demand shifted over the next five years to ethanol blended gasoline, except for September 2006 when a temporary price change drove a brief reversal. Between 2005 and early 2015, ethanol blended gasoline accounted for a monthly average of 73 percent of taxable gallons of motor fuel. For the period since June 2015, the monthly average percentage of taxable gallons reported as ethanol blended gasoline is 68.1 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 November 2021, gallons of ethanol blended gasoline represented 73.3 percent of motor fuel taxable gallons.

**Figure 2. Iowa Monthly Taxable Ethanol Blended Gasoline, Gasoline, and Diesel Gallons: January 2001 – November 2021**



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 30.4 cents per gallon and collects tax on the resulting ethanol blended gasoline at 24.0 cents per gallon. Therefore, the additional 6.4 cents paid on the gasoline is eligible for refund; similarly for the 2.4 cent gap between taxes on diesel and B11 or higher blends. The denaturing alcohol refund applies when the denaturant (gasoline) taxed at 30.4 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 November 2021**

**MOTOR FUEL**

Detailed Collections	Gasoline	E10 to E14	E15 or Higher	Aviation Gasoline	
	\$12,068,067	\$32,969,661	\$1,425,756	\$14,045	
Collections	Total Remitted	\$46,477,529			
Permit Refunds	Total Refunded	\$1,933,326			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
		\$44,544,203	\$201,097,913	\$190,179,105	5.74%

**SPECIAL FUEL**

Detailed Collections		Aviation Jet	Diesel	B11 or Higher	
		\$172,818	\$25,396,219	\$3,824,568	
Collections	Total Remitted	\$29,393,605			
Permit Refunds	Total Refunded	\$559,622			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
		\$28,833,983	\$110,490,687	\$104,468,886	5.76%

**LPG, LNG, & CNG**

Detailed Collections		LPG	LNG	CNG	
		\$27,718	\$0	\$56,722	
Collections	Total Remitted	\$84,440			
Permit Refunds	Total Refunded	\$0			
<b>Collections Less Permit Refunds</b>		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
		\$84,440	\$324,110	\$282,167	14.86%

**MISC. & ACCOUNTS RECEIVABLE**

Detailed Collections		Miscellaneous	Accounts Receivable		
		\$0	\$0		
Collections	Total Remitted	\$0			
<b>Misc. &amp; Account Receivable</b>		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
		\$0	\$61,769	\$1,859,178	-96.68%

**TOTAL**

<b>Collections</b>		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
		\$75,955,574	\$336,087,923	\$316,631,714	6.14%
Refunds					
Permit Refunds Including Interest		\$2,497,210			
Motor Fuel Individual/Corporate Credits		\$82,590			
<b>Total Refunds and Credits</b>		<b>\$2,579,800</b>	<b>\$25,031,898</b>	<b>\$20,736,311</b>	<b>20.72%</b>
<b>Collections Less Permit Refunds and Credits</b>		<b>\$73,375,774</b>	<b>\$311,056,025</b>	<b>\$295,895,403</b>	<b>5.12%</b>

**Iowa Department of Revenue  
Fuel Tax Monthly Report  
For Gallons Reported on Returns Filed in November 2021**

**MOTOR FUEL GALLONS SUMMARY**

	Gasoline	E10 to E14	E15 or Higher	Aviation Gas	Motor Fuel Total
Gross Gallons Received	47,347,633	246,990,787	6,320,579	203,453	300,862,452
Exported Gallons	6,548,407	134,898,643	398,540	8,000	141,853,590
Distribution Allowance	650,946	1,787,799	90,774	1,121	2,530,640
Total Taxable Gallons	40,148,280	110,304,345	5,831,265	194,332	156,478,222
Remitted	\$12,068,067	\$32,969,661	\$1,425,756	\$14,045	\$46,477,529

**SPECIAL FUEL GALLONS SUMMARY**

	Aviation Jet	Diesel	B11 or Higher	Special Fuel Total
Gross Gallons Received	5,475,487	93,651,917	23,621,029	122,748,433
Exported Gallons	1,954,956	15,636,257	10,914,248	28,505,461
Distribution Allowance	22,740	539,379	46,140	608,259
Total Taxable Gallons	3,497,791	77,476,281	12,660,641	93,634,713
Remitted	\$172,818	\$25,396,219	\$3,824,568	\$29,393,605

**LPG, LNG, & CNG GALLONS SUMMARY**

	LPG	LNG	CNG
Total Taxable Gallons	105,813	0	182,942
Remitted	\$27,718	\$0	\$56,722

**REFUND SUMMARY****DOLLARS**

Number of Claims	Permit Type	Motor Fuel	Special Fuel	LPG & CNG	Interest Paid	Total
8	Agricultural	1,381	2,880	0	1	4,262
0	Federal Government	0	0	0	0	0
3	State Government	4,083	0	0	0	4,083
66	Other Political	147,427	24,284	0	128	171,838
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
33	Denaturing Alcohol	1,661,135	0	0	1,500	1,662,635
44	Commercial	97,727	259,333	0	97	357,157
0	Refund Agent	0	0	0	0	0
12	Transport Diversions	17,273	30,058	0	1,803	49,134
0	Casualty Losses	0	0	0	0	0
0	Special Fuel Blending	0	0	0	0	0
27	Excess Tax on Blended Fuel	4,301	243,068	0	732	248,102
193	<b>TOTALS</b>	\$1,933,326	\$559,622	\$0	\$4,262	\$2,497,210

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

**Sales Tax**      \$29,561