



# Iowa Department of **REVENUE**

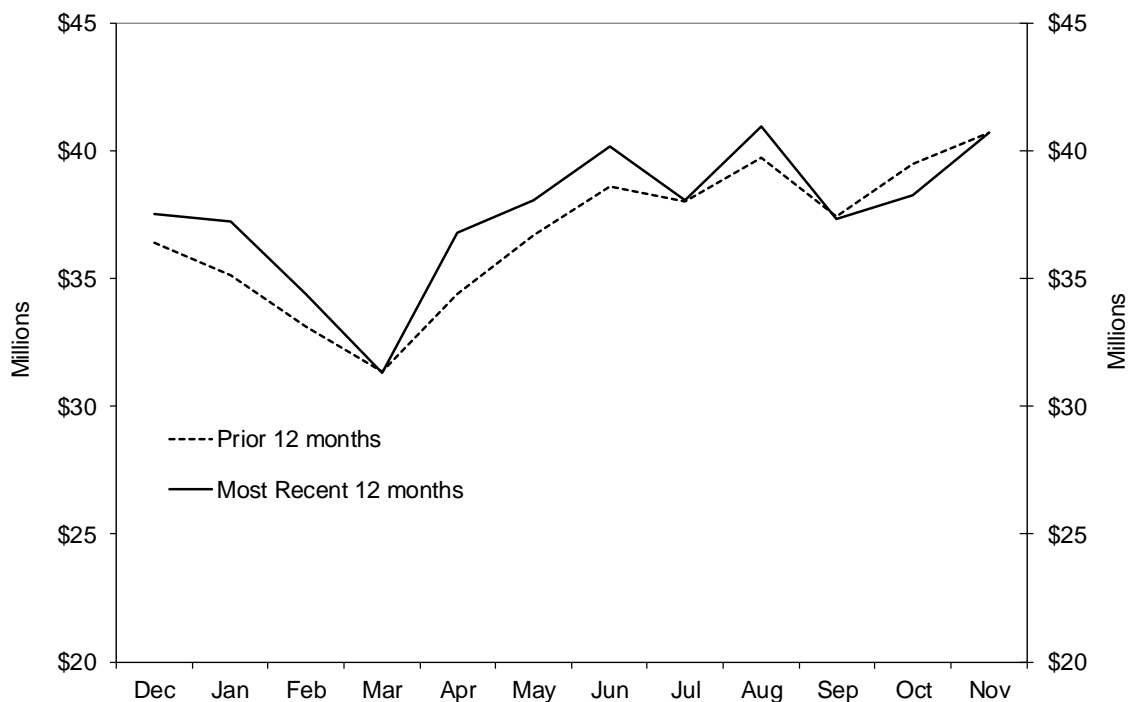
## Fuel Tax Monthly Report for November 2014

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 captures information on a monthly basis and is made available on the Motor Fuel monthly reports page of the [Iowa Department of Revenue website](#). The report is available no later than the last working day of the month following the tax period covered by the report. For example, the report containing information for the July 1 to July 31 tax period will be available by August 31.

The first page of the report shows monthly collections for nine fuel types as well as collections from prior tax periods reported as accounts receivable. Fiscal Year-To-Date and Prior Fiscal Year-To-Date collections, refunds and credits, and collections less refunds and credits are also provided, along with the percent change between the two years. Refund claims can be filed throughout the year, while credits are claimed only once a year on annual income tax returns.

Figure 1 compares monthly numbers across the last 24 months. Net collections in November 2014 were virtually equal to those of November 2013. This result reflects a year-over-year increase in taxable gallons of gasoline and diesel, offsetting decreases in gasohol. Monthly collections were higher than prior year numbers in nine of the last twelve months.

**Figure 1. Iowa Monthly Fuel Tax Collections Less Refunds and Credits:  
Most Recent 12 Months Compared to Prior 12 Months for November 2014**



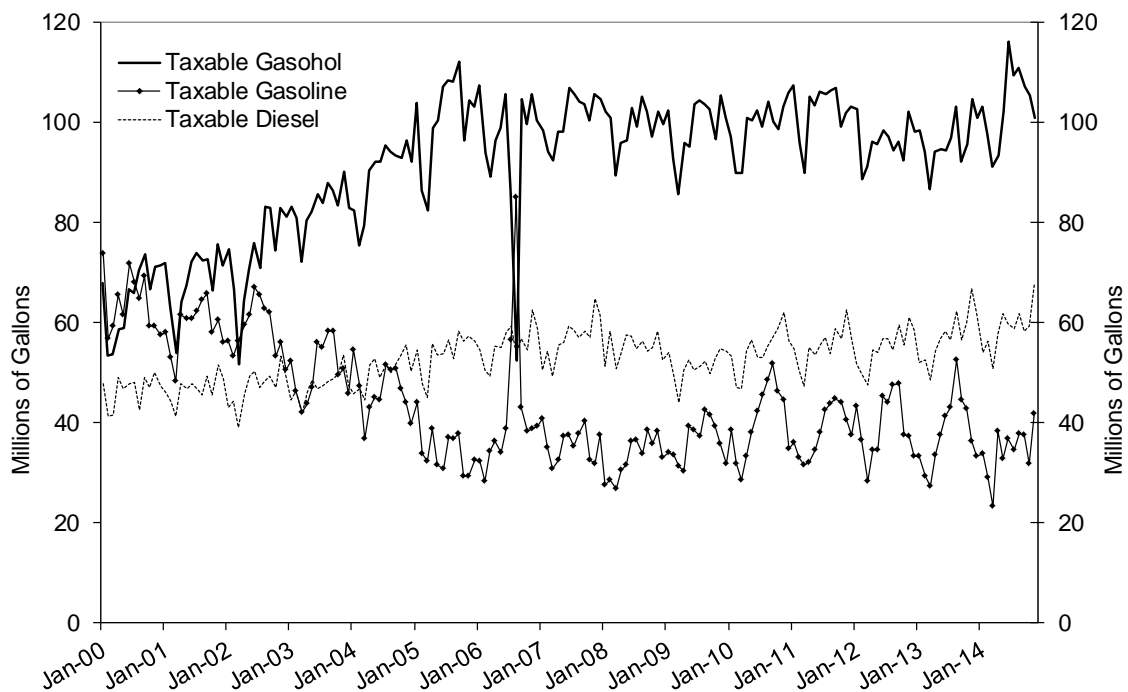
Source: Iowa Department of Revenue

The second page of the report displays gross gallons and taxable gallons by fuel type for Motor Fuel, Special Fuel, and Liquefied Petroleum Gas & Compressed Natural Gas. The main factor in the difference between gross and taxable amounts is exported gallons, where Iowa exports well over half of the gasohol (ethanol-blended fuel) produced in the state.

The gallon amounts contained in this report are from the Supplier/Terminal or “Rack” level. Further blending of the products may occur throughout the different levels of the fuel distribution chain. This is the case for most E85 gallons, which is why the gallons reported do not reflect actual retail gallons sold in Iowa.

In 2000, taxable sales of gasohol and gasoline were roughly equal. Figure 2 shows that over the next six years demand shifted toward gasohol sales which rose to over two-thirds of gallons sold, except for September 2006 when a temporary price shift drove a brief change in demand. Since 2007, gasohol has accounted for a monthly average of 73 percent of taxable gallons of motor fuel. In November 2014, gasohol accounted for 71 percent of taxable gallons of motor fuel sold. Annual total taxable gallons of gasohol increased 17 percent between 2004 and 2014, taxable diesel gallons increased 20 percent, and taxable gallons of gasoline decreased 24 percent.

**Figure 2. Iowa Monthly Taxable Gasohol, Gasoline, and Diesel Gallons: January 2000 – November 2014**



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 Gasohol and Denaturing Alcohol. The excess tax on gasohol refund results when a blender purchases gasoline taxed at 21 cents per gallon and collects tax on the resulting gasohol at 19 cents per gallon; therefore, the additional 2 cents paid on the gasoline is eligible for refund. The denaturing alcohol refund applies when the denaturant (gasoline) taxed at 21 cents per gallon is blended with food grade alcohol to produce ethanol. When a refund of Iowa fuel tax is granted, 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 second page.

**Iowa Department of Revenue  
Fuel Tax Monthly Report  
For Gallons Reported on Returns Filed in November 2014**

**MOTOR FUEL**

Detailed Collections	Gasoline	Gasohol	E85	Aviation Gasoline	
	\$8,701,779	\$19,021,159	\$87,850	\$9,497	
<b>Collections</b>	Total Remitted	\$27,820,285			
<b>Permit Refunds</b>	Total Refunded	<u>\$2,103,894</u>			
		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
<b>Collections Less Permit Refunds</b>		\$25,716,391	\$127,820,129	\$129,084,969	-0.98%

**SPECIAL FUEL**

Detailed Collections	Aviation Jet	Diesel			
	\$91,083	\$15,042,419			
<b>Collections</b>	Total Remitted	\$15,133,502			
<b>Permit Refunds</b>	Total Refunded	<u>\$216,306</u>			
		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
<b>Collections Less Permit Refunds</b>		\$14,917,197	\$67,562,606	\$66,562,345	1.50%

**LPG, LNG, & CNG**

Detailed Collections	LPG	LNG	CNG		
	\$18,230	\$0	\$20,904		
<b>Collections</b>	Total Remitted	\$39,134			
<b>Permit Refunds</b>	Total Refunded	<u>\$1,083</u>			
		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
<b>Collections Less Permit Refunds</b>		\$38,051	\$128,054	\$101,619	26.01%

**MISC. & ACCOUNTS RECEIVABLE**

Detailed Collections	Miscellaneous	Accounts Receivable			
	\$0	\$74,383			
<b>Collections</b>	Total Remitted	<u>\$74,383</u>			
		<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Prior FYTD</b>	<b>Change</b>
<b>Misc. &amp; Account Receivable</b>		\$74,383	\$178,732	\$1,968	8981.91%

**TOTAL**

Collections	Current Month	Fiscal YTD	Prior FYTD	Change
	\$43,067,304	\$209,505,646	\$204,279,503	2.56%
<b>Refunds</b>				
<b>Permit Refunds Including Interest</b>	\$2,321,283			
<b>Motor Fuel Individual/Corporate Credits</b>	<u>\$22,270</u>			
<b>Total Refunds and Credits</b>	\$2,343,553	\$14,179,321	\$10,848,386	30.70%
<b>Collections Less Permit Refunds and Credits</b>	\$40,723,751	\$195,326,325	\$193,431,117	0.98%

**Iowa Department of Revenue**  
**Fuel Tax Monthly Report**  
**For Gallons Reported on Returns Filed in November 2014**

**MOTOR FUEL GALLONS SUMMARY**

	Gasoline	Gasohol	E85*	Aviation Gas	Motor Fuel Total
Gross Gallons Received	48,507,267	250,529,696	550,169	121,612	299,708,744
Exported Gallons	6,016,346	147,922,427	77,804	0	154,016,577
Distribution Allowance	676,507	1,609,858	5,743	1,810	2,293,918
Total Taxable Gallons	41,814,414	100,997,411	466,622	119,802	143,398,249
Remitted	\$8,701,779	\$19,021,159	\$87,850	\$9,497	\$27,820,285

\*E85 gallons are not actual retail gallons. See quarterly E85 retail report for actual gallons

**SPECIAL FUEL GALLONS SUMMARY**

	Aviation Jet	Diesel	Special Fuel Total
Gross Gallons Received	3,443,309	89,687,490	93,130,799
Exported Gallons	359,087	21,798,700	22,157,787
Distribution Allowance	20,384	450,536	470,920
Total Taxable Gallons	3,063,838	67,438,254	70,502,092
Remitted	\$91,083	\$15,042,419	\$15,133,502

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

	LPG	LNG	CNG
Total Taxable Gallons	71,455	0	99,549
Remitted	\$18,230	\$0	\$20,904

**REFUND SUMMARY****DOLLARS**

Number of Claims	Permit Type	Motor Fuel	Special Fuel	LPG & CNG	Interest Paid	Total
34	Agricultural	3,283	5,100	0	0	8,382
4	Federal Government	3,495	705	0	0	4,200
8	State Government	85,150	36,659	0	0	121,809
102	Other Political	177,464	22,978	948	0	201,390
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
39	Denaturing Alcohol	1,504,292	0	0	0	1,504,292
68	Commercial	61,479	138,346	136	0	199,960
0	Refund Agent	0	0	0	0	0
5	Transport Diversions	10,167	11,753	0	0	21,921
0	Casualty Losses	0	0	0	0	0
1	Special Fuel Blending	0	765	0	0	765
5	Excess Tax on Gasohol	257,972	0	0	0	257,972
1	Excess Tax on E85	592	0	0	0	592
267	<b>TOTALS</b>	\$2,103,894	\$216,306	\$1,083	\$0	\$2,321,283

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

**Sales Tax**      \$142,096