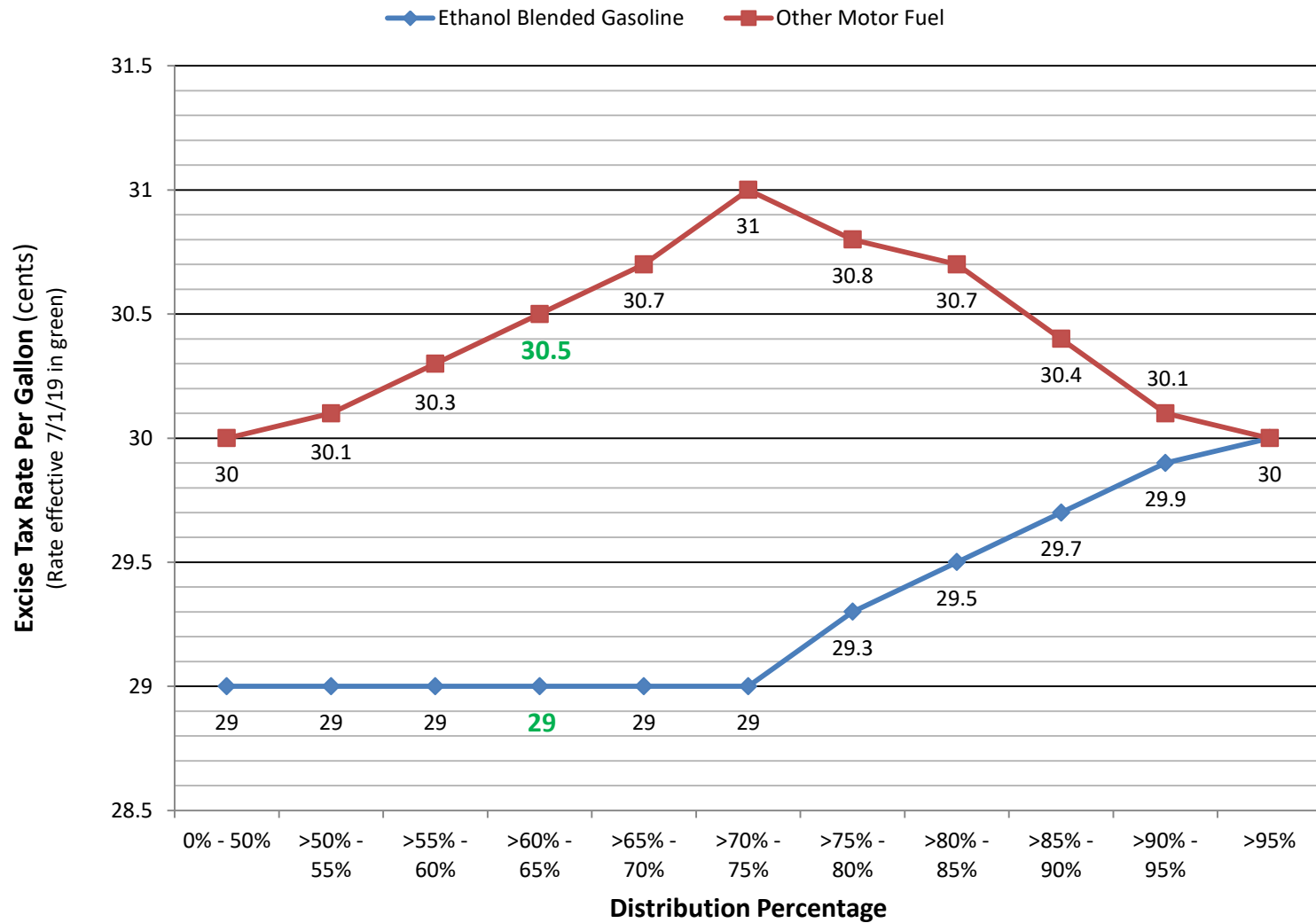


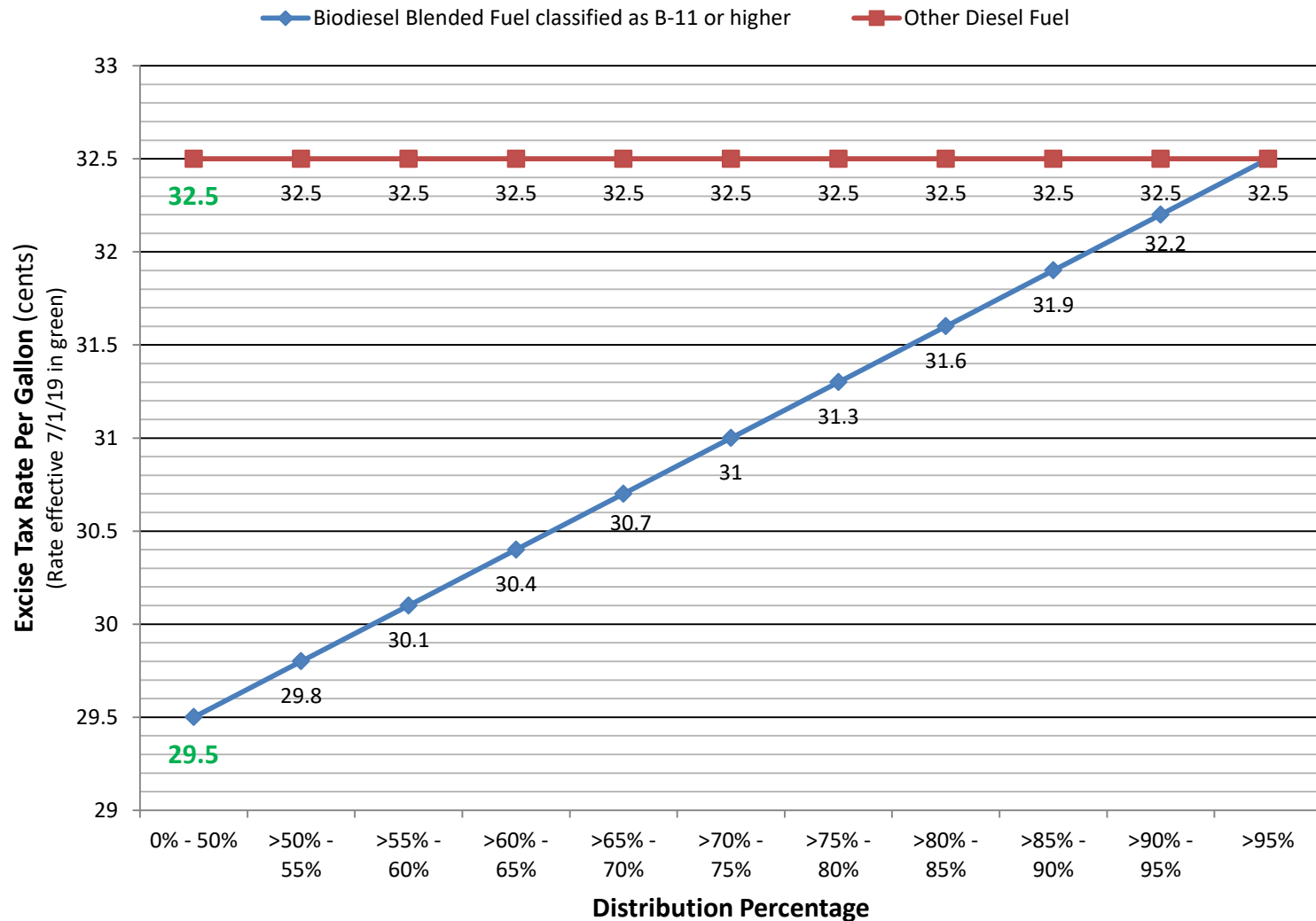
Fuel Excise Tax Rates By Distribution Percentage



*The “distribution percentage” is the number of gallons of ethanol blended gasoline distributed in Iowa as a percentage of the number of gallons of motor fuel distributed in Iowa.

*Under current law, the excise tax rates based on distribution percentage for ethanol blended gasoline and other motor fuel expire June 30, 2020. After June 30, 2020, the excise tax rate for all motor fuel, including ethanol blended gasoline, used in motor vehicles is 30 cents per gallon.

Fuel Excise Tax Rates By Distribution Percentage (cont'd)



*The “distribution percentage” is the number of gallons of biodiesel blended fuel classified as B-11 or higher distributed in Iowa as a percentage of the number of gallons of diesel fuel distributed in Iowa.

*Under current law, the excise tax rates based on distribution percentage for biodiesel blended fuel classified as B-11 or higher and other diesel fuel expire June 30, 2020. After June 30, 2020, the excise tax rate for all diesel fuel, including biodiesel blended fuel, used in motor vehicles is 32.5 cents per gallon.