



The Petroleum Tax Unit is responsible for collecting motor fuel tax on gasoline, special fuel, aviation special fuel and aviation gasoline in Minnesota. We collect inspection and cleanup fees on petroleum products received in Minnesota. We also issue petroleum licenses to distributors, special fuel dealers and bulk purchasers, along with issuing certain gasoline and special fuel refunds.

We are making improvements to how we provide petroleum data and information. We will no longer be issuing the annual report. We will now provide comprehensive tax information in an Excel spreadsheet format on our website. We think you will like this new way of receiving petroleum data. The information will be current and available in a printer-friendly format.

For further information, contact:

Petroleum Tax Unit, Minnesota  
Minnesota Department of Revenue  
Mail Station 3333  
St. Paul, MN 55146-3333  
651-296-0889  
[www.revenue.state.mn.us](http://www.revenue.state.mn.us).



# DEPARTMENT OF REVENUE

## Petroleum Collections

**Period From** 01/01/25 **Period To** 12/31/25

### Product Receipts

|                             |               |
|-----------------------------|---------------|
| Fuel Oil Gallons            | 1,446,216,749 |
| Less Out-of-state Shipments | 58,689,855    |
| Gallons Feeable             | 1,387,526,894 |

|                                 | Gasoline Gallons     | Special Fuel         | Total Gallons        |
|---------------------------------|----------------------|----------------------|----------------------|
| Gallons Received (All products) | 2,710,391,490        | 1,067,995,622        |                      |
| LPG                             |                      | 3,902,220            |                      |
| LNG                             |                      | 0                    |                      |
| CNG                             |                      | 6,887,149            |                      |
| E85                             | 15,494,179           |                      |                      |
| Less Adjustments                |                      |                      |                      |
| Out-of-state Sales              | 147,706,847          |                      |                      |
| U.S. Government Sales           | 3,133,736            |                      |                      |
| Shrinkage                       | 64,277,527           | 10,203,399           |                      |
| Tax Exempt Farm Sales           | 13,957,402           |                      |                      |
| Miscellaneous                   | 0                    | 40,302,164           |                      |
| Total Adjustments               | 229,075,512          | 50,505,563           |                      |
| Gallons Taxable                 | 2,481,315,978        | 1,017,490,059        | 3,498,806,037        |
| -HighWay                        | 2,478,088,841        | 653,929,630          | 3,132,018,471        |
| -Aviation                       | 3,227,137            | 363,560,429          | 366,787,566          |
| <b>Gallons Taxable</b>          | <b>2,481,315,978</b> | <b>1,017,490,059</b> | <b>3,498,806,037</b> |

| Tax Collections   | Gasoline Gallons | Special Fuel     | Total              |
|-------------------|------------------|------------------|--------------------|
| -HighWay          | \$696,924,311.80 | \$183,206,619.92 | \$880,130,931.72   |
| -Aviation         | \$164,747.11     | \$7,754,064.43   | \$7,918,811.54     |
| Total Taxes       | \$697,089,058.91 | \$190,960,684.35 | \$888,049,743.26   |
| Other Collections |                  |                  |                    |
| Inspection Fees   |                  |                  | \$3,950,255.76     |
| License Fees      |                  |                  | \$12,825.00        |
| Cleanup Fund      |                  |                  | \$20,681,509.91    |
| Propane Fee       |                  |                  | \$506,855.78       |
| Surcharge         |                  |                  | \$109,447,425.47   |
| Organic Fuel      |                  |                  | \$71.31            |
| Total Collections |                  |                  | \$1,022,648,686.49 |

| Refunds & Fund Distribution  | Highway                 | Aviation              | General                 |
|------------------------------|-------------------------|-----------------------|-------------------------|
| Total Collections            | \$880,130,931.72        | \$7,918,811.54        | \$134,598,943.23        |
| Less Refunds                 | \$17,934,231.72         | \$1,089,038.67        | \$21,666.23             |
| <b>Net Fund Distribution</b> | <b>\$862,196,700.00</b> | <b>\$6,829,772.87</b> | <b>\$134,577,277.00</b> |