



## **Privilege (Sales) & Use Tax Collections For December 2018**

**(For Business Activity in November 2018)**

This report contains information regarding the “actual” revenue collections from the 1.0 percent Privilege and Use Tax reflected in the General Fund, 0.2 percent dedicated Transportation Privilege Tax, 0.2 percent dedicated Preserve Privilege and Use Taxes, 0.15 percent additional dedicated Preserve Privilege and Use Taxes, and 0.1 percent dedicated Public Safety Privilege and Use Taxes, including adjustments for related license revenues, late collections and audits. While the report includes the actual year-to-date tax collections for the funds previously noted, only the General Fund portion (1.0 percent) of the tax is unrestricted and available for general government purposes.

The report shows a fiscal year Privilege and Use Tax collection increase of 6 percent compared to the same period a year ago.

Please Note: The Arizona Department of Revenue, as of January 1, 2017, is responsible for administration, licensing, and tax collection for all cities and towns in Arizona including the City of Scottsdale.

**Privilege (Sales) and Use Tax by Category (General & Dedicated Funds - 1.65%, 1.45%)**

Category	Fiscal Year-to-Date December				December			
	2016/17	2017/18	2018/19	% Var	2016	2017	2018	% Var
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2017 <u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2017 <u>Actual</u>
Automotive	\$11,769,888	\$12,904,522	\$14,166,982	10%	\$1,934,987	\$1,749,332	\$2,044,215	17%
Construction	8,640,624	8,032,297	8,591,177	7%	1,318,586	1,339,054	1,532,499	14%
Dining/ Entertainment	7,254,515	7,341,768	8,074,754	10%	1,382,727	1,416,568	1,412,644	0%
Food Stores	5,404,403	5,113,199	5,802,066	13%	1,051,410	846,404	974,430	15%
Hotel/Motel	3,710,078	4,512,036	4,289,564	-5%	827,046	908,322	808,788	-11%
Major Dept. Stores	7,222,998	7,588,875	6,942,761	-9%	1,394,934	629,045	901,574	43%
Misc. Retail Stores	14,413,829	15,391,112	15,887,798	3%	2,909,774	2,916,206	2,498,815	-14%
Other Taxable Activity	6,260,733	6,764,675	8,313,769	23%	1,215,314	1,222,476	1,466,599	20%
Rentals	11,590,292	13,221,974	13,847,155	5%	1,910,669	2,144,689	2,490,760	16%
Utilities	4,315,590	4,101,718	3,805,966	-7%	679,609	637,552	607,790	-5%
License fees, Penalty & Interest	834,233	1,054,122	1,192,475	13%	329,243	535,724	571,406	7%
<b>Total</b>	<b>\$81,417,181</b>	<b>\$ 86,026,297</b>	<b>\$ 90,914,467</b>	<b>6%</b>	<b>\$ 14,954,300</b>	<b>\$ 14,345,373</b>	<b>\$ 15,309,520</b>	<b>7%</b>
% Change vs. Prior Year		6%				-4%		

**5% Transient Occupancy (Bed) Tax**

Fiscal Year-to-Date December				% Var
2016/17	2017/18	2018/19	vs 2017	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 6,645,173	\$ 6,974,798	\$ 7,516,987		8%

  

December				% Var
2016	2017	2018	vs 2017	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 1,572,604	\$ 1,530,091	\$ 1,439,130		-6%

## Dedicated Funds

### Transportation Fund (0.20%)

Fiscal Year-to-Date December			
			% Var
2016/17	2017/18	2018/19	vs 2017
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 9,529,444	\$ 9,988,154	\$ 10,541,968	6%

December			
			% Var
2016	2017	2018	vs 2017
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,737,171	\$ 1,631,098	\$ 1,735,734	6%

### 1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date December			
			% Var
2016/17	2017/18	2018/19	vs 2017
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 9,793,608	\$ 10,342,617	\$ 10,915,708	6%

December			
			% Var
2016	2017	2018	vs 2017
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,777,637	\$ 1,679,799	\$ 1,793,430	7%

### 2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date December			
			% Var
2016/17	2017/18	2018/19	vs 2017
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 7,345,216	\$ 7,756,968	\$ 8,186,790	6%

December			
			% Var
2016	2017	2018	vs 2017
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,333,230	\$ 1,259,851	\$ 1,345,074	7%

### Public Safety Fund (0.10%)

Fiscal Year-to-Date December			
			% Var
2016/17	2017/18	2018/19	vs 2017
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 4,896,803	\$ 5,171,309	\$ 5,457,861	6%

December			
			% Var
2016	2017	2018	vs 2017
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 888,819	\$ 839,900	\$ 896,716	7%