# Privilege (Sales) & Use Tax Collections For March 2025

**(For Business Activity in February 2025)**

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, 0.1 percent additional dedicated to Transportation Privilege and Use Taxes, 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 7 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.

The other taxable activity category had four categories extracted out of it. The new categories are amusement, manufacturing, wholesale, and service with retail. Other taxable activity is for any taxable activity that doesn’t fit into one of the other categories.

## Privilege (Sales) and Use Tax by Category (General & Dedicated Funds)

| | Fiscal Year-to-Date March | | | | March | | | |
|---|---|---|---|---|---|---|---|---|
| | 2022/23 Actual | 2023/24 Actual | 2024/25 Actual | % Var vs 2024 Actual | 2023 Actual | 2024 Actual | 2025 Actual | % Var vs 2024 Actual |
| Category | | | | | | | | |
| Amusement | n/a | n/a | $3,613,680 | n/a | n/a | n/a | $840,298 | n/a |
| Automotive | 26,821,183 | 26,505,979 | 29,221,687 | 10% | 2,019,667 | 2,380,993 | 4,358,131 | 83% |
| Construction | 20,471,578 | 23,765,617 | 25,686,800 | 8% | 2,073,630 | 2,278,137 | 3,989,796 | 75% |
| Dining/ Entertainment | 21,091,491 | 21,322,607 | 21,848,515 | 2% | 2,586,051 | 2,866,444 | 3,866,934 | 35% |
| Food Stores | 11,853,549 | 12,731,755 | 13,650,825 | 7% | 983,788 | 944,991 | 2,671,193 | 183% |
| Hotel/Motel | 13,797,794 | 11,819,240 | 13,056,820 | 10% | 2,388,839 | 1,516,178 | 2,763,180 | 82% |
| Major Dept. Stores | 16,323,631 | 15,856,667 | 16,508,308 | 4% | 1,842,610 | 1,591,311 | 2,652,619 | 67% |
| Manufacturing | n/a | n/a | 3,350,139 | n/a | n/a | n/a | 408,491 | n/a |
| Misc. Retail Stores | 52,389,446 | 50,108,207 | 55,398,768 | 11% | 5,783,555 | 5,872,177 | 8,693,713 | 48% |
| Other Taxable Activity | 25,663,694 | 24,730,395 | 4,579,074 | -81% | 2,570,733 | 2,793,266 | 613,196 | -78% |
| Rentals | 30,055,577 | 30,362,359 | 28,471,464 | -6% | 2,858,172 | 3,302,957 | 2,621,962 | -21% |
| Service w ith Retail | n/a | n/a | 11,056,720 | n/a | n/a | n/a | 1,466,157 | n/a |
| Utilities | 6,820,389 | 7,241,276 | 7,916,968 | 9% | 711,706 | 853,533 | 1,104,670 | 29% |
| Wholeale | n/a | n/a | 5,274,928 | n/a | n/a | n/a | 595,000 | n/a |
| License fees, Penalty & Interest | 2,251,255 | 2,290,061 | 2,526,238 | 10% | 139,205 | 124,768 | 211,975 | 70% |
| Total | $ 227,539,587 | $ 226,734,164 | $ 242,160,935 | 7% | $ 23,957,955 | $ 24,524,756 | $ 36,857,316 | 50% |
| % Change vs. Prior Year | | 0% | | | | 2% | | |

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

Fiscal Year-to-Date March

| 2022/23 Actual | 2023/24 Actual | 2024/25 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $ 24,035,797 | $22,343,774 | $24,458,616 | 9% |

March

| 2023 Actual | 2024 Actual | 2025 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $ 5,027,214 | $ 2,903,578 | $ 5,501,714 | 89% |

## *Dedicated Funds*

### 1990 Transportation Fund (0.20%)

Fiscal Year-to-Date March

| 2022/23 Actual | 2023/24 Actual | 2024/25 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $25,016,000 | $25,111,103 | $ 26,535,549 | 6% |

March

| 2023 Actual | 2024 Actual | 2025 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $ 2,664,643 | $ 2,730,867 | $ 4,069,640 | 49% |

### 2019 Transportation Fund (0.10%)

Fiscal Year-to-Date March

| 2022/23 Actual | 2023/24 Actual | 2024/25 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $12,827,291 | $12,859,208 | $13,743,850 | 7% |

March

| 2023 Actual | 2024 Actual | 2025 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $ 1,364,750 | $ 1,397,654 | $ 2,100,990 | 50% |

### 1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date March

| 2022/23 Actual | 2023/24 Actual | 2024/25 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $25,854,485 | $25,720,523 | $ 27,497,284 | 7% |

March

| 2023 Actual | 2024 Actual | 2025 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $ 2,729,568 | $ 2,796,064 | $ 4,203,408 | 50% |

### 2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date March

| 2022/23 Actual | 2023/24 Actual | 2024/25 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $19,390,886 | $19,290,417 | $20,622,990 | 7% |

March

| 2023 Actual | 2024 Actual | 2025 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $ 2,047,177 | $ 2,097,050 | $ 3,152,558 | 50% |

### Public Safety Fund (0.10%)

Fiscal Year-to-Date March

| 2022/23 Actual | 2023/24 Actual | 2024/25 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $12,927,225 | $12,860,250 | $13,748,634 | 7% |

March

| 2023 Actual | 2024 Actual | 2025 Actual | % Var vs 2024 Actual |
|---|---|---|---|
| $ 1,364,782 | $ 1,398,031 | $ 2,101,704 | 50% |