



Privilege (Sales) & Use Tax Collections For April 2025

(For Business Activity in March 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 2 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)

Category	Fiscal Year-to-Date April				April			
	2022/23	2023/24	2024/25	% Var	2023	2024	2025	% Var
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2024 <u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2024 <u>Actual</u>
Amusement	n/a	n/a	\$4,198,305	n/a	n/a	n/a	\$584,625	n/a
Automotive	29,829,109	30,205,334	31,657,534	5%	3,007,926	3,699,355	2,435,847	-34%
Construction	22,741,921	27,356,113	28,219,723	3%	2,270,343	3,590,496	2,532,923	-29%
Dining/ Entertainment	23,962,831	24,915,090	24,310,496	-2%	2,871,340	3,592,483	2,461,981	-31%
Food Stores	13,248,009	15,087,681	14,323,995	-5%	1,394,460	2,355,926	673,170	-71%
Hotel/Motel	15,772,429	14,893,611	15,213,128	2%	1,974,635	3,074,371	2,156,308	-30%
Major Dept. Stores	17,117,584	17,639,921	18,183,935	3%	793,953	1,783,254	1,675,627	-6%
Manufacturing	n/a	n/a	3,687,490	n/a	n/a	n/a	337,351	n/a
Misc. Retail Stores	55,930,675	57,277,045	61,141,330	7%	3,541,229	7,168,838	5,742,562	-20%
Other Taxable Activity	28,150,478	28,135,624	4,958,921	-82%	2,486,784	3,405,229	379,847	-89%
Rentals	33,024,475	34,178,303	30,775,833	-10%	2,968,897	3,815,944	2,304,368	-40%
Service with Retail	n/a	n/a	12,236,761	n/a	n/a	n/a	1,180,040	n/a
Utilities	7,258,088	8,078,487	8,676,830	7%	437,699	837,211	759,862	-9%
Wholesale	n/a	n/a	5,810,379	n/a	n/a	n/a	535,450	n/a
License fees, Penalty & Interest	2,415,336	2,447,109	2,653,982	8%	164,081	157,048	127,744	-19%
Total	\$ 249,450,936	\$ 260,214,317	\$ 266,048,641	2%	\$ 21,911,348	\$ 33,480,153	\$ 23,887,706	-29%
% Change vs. Prior Year		4%				53%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date April				% Var
2022/23	2023/24	2024/25	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 28,301,234	\$ 28,928,273	\$ 28,942,909	0%	
April				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 4,265,437	\$ 6,584,499	\$ 4,484,293	-32%	

Dedicated Funds

1990 Transportation Fund (0.20%)

Fiscal Year-to-Date April

			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$27,429,094	\$28,830,796	\$ 29,196,695	1%

April

			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,413,095	\$ 3,719,694	\$ 2,661,146	-28%

2019 Transportation Fund (0.10%)

Fiscal Year-to-Date April

			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 14,070,315	\$ 14,768,591	\$ 15,105,225	2%

April

			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,243,024	\$ 1,909,383	\$ 1,361,375	-29%

1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date April

			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$28,349,816	\$29,540,394	\$ 30,219,690	2%

April

			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,495,331	\$ 3,819,871	\$ 2,722,406	-29%

2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date April

			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$21,262,387	\$22,155,323	\$22,664,796	2%

April

			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,871,501	\$ 2,864,907	\$ 2,041,806	-29%

Public Safety Fund (0.10%)

Fiscal Year-to-Date April

			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$14,174,889	\$14,770,183	\$15,109,836	2%

April

			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,247,664	\$ 1,909,934	\$ 1,361,202	-29%