



## **Privilege (Sales) & Use Tax Collections For May 2025**

**(For Business Activity in April 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 May				May			
	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	\$4,670,045	n/a	n/a	n/a	\$471,740	n/a
Automotive	33,169,368	32,646,447	34,615,238	6%	3,340,259	2,441,113	2,957,704	21%
Construction	25,742,470	29,326,848	30,619,408	4%	3,000,549	1,970,735	2,399,685	22%
Dining/ Entertainment	27,779,973	27,594,069	27,053,566	-2%	3,817,143	2,678,979	2,743,069	2%
Food Stores	15,438,386	16,113,680	15,586,473	-3%	2,190,376	1,026,000	1,262,479	23%
Hotel/Motel	18,382,517	16,598,869	17,119,355	3%	2,610,088	1,705,258	1,906,227	12%
Major Dept. Stores	19,897,763	19,094,396	19,489,861	2%	2,780,179	1,454,475	1,305,927	-10%
Manufacturing	n/a	n/a	4,060,397	n/a	n/a	n/a	372,907	n/a
Misc. Retail Stores	64,463,441	62,920,382	66,763,838	6%	8,532,766	5,643,337	5,622,508	0%
Other Taxable Activity	31,764,392	31,022,842	5,468,276	-82%	3,613,914	2,887,218	509,355	-82%
Rentals	36,724,151	37,881,573	32,916,008	-13%	3,699,676	3,703,270	2,140,175	-42%
Service with Retail	n/a	n/a	13,510,955	n/a	n/a	n/a	1,274,195	n/a
Utilities	8,349,074	8,688,317	9,362,138	8%	1,090,985	609,830	685,308	12%
Wholesale	n/a	n/a	6,358,171	n/a	n/a	n/a	547,792	n/a
License fees, Penalty & Interest	2,575,448	2,529,915	2,785,374	10%	160,112	82,806	131,392	59%
Total	\$ 284,286,983	\$ 284,417,338	\$ 290,379,105	2%	\$ 34,836,047	\$ 24,203,021	\$ 24,330,464	1%
% Change vs. Prior Year		0%				-31%		

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

Fiscal Year-to-Date May				% Var
2022/23	2023/24	2024/25	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 33,183,594	\$32,317,600	\$32,264,047	0%	
May				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 4,882,360	\$ 3,389,327	\$ 3,321,138	-2%	

## Dedicated Funds

### 1990 Transportation Fund (0.20%)

Fiscal Year-to-Date May

			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$31,296,639	\$31,527,713	\$ 31,893,781	1%
May			
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>
\$ 3,867,545	\$ 2,696,917	\$ 2,697,086	0%

### 2019 Transportation Fund (0.10%)

Fiscal Year-to-Date May

			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$16,060,511	\$16,150,787	\$16,492,516	2%
May			
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>
\$ 1,990,196	\$ 1,382,196	\$ 1,387,291	0%

### 1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date May

			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$32,324,739	\$32,304,685	\$ 32,994,131	2%
May			
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>
\$ 3,974,923	\$ 2,764,291	\$ 2,774,441	0%

### 2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date May

			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$24,243,583	\$24,228,544	\$24,745,628	2%
May			
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>
\$ 2,981,196	\$ 2,073,220	\$ 2,080,832	0%

### Public Safety Fund (0.10%)

Fiscal Year-to-Date May

			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$16,162,350	\$16,152,326	\$16,497,057	2%
May			
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>
\$ 1,987,460	\$ 1,382,143	\$ 1,387,221	0%