



Privilege (Sales) & Use Tax Collections For July 2025

(For Business Activity in June 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 (expired June 30, 2025), 0.15 percent additional dedicated Preserve Privilege and Use Taxes, 0.15 percent dedicated Parks and Preserve Privilege and Use Taxes (effective July 1, 2025), 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 decrease of 35 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 City of Scottsdale’s transaction privilege tax rate was decreased to 1.7% and the use tax rate was decreased to 1.5%, effective July 1, 2025.

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

Category	Fiscal Year-to-Date July				July			
	2023/24	2024/25	2025/26	% 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	\$0	\$269,145	n/a	n/a	\$0	\$269,145	n/a
Automotive	3,095,125	3,570,590	2,223,604	-38%	3,095,125	3,570,590	2,223,604	-38%
Construction	3,782,828	2,690,888	2,670,802	-1%	3,782,791	2,686,225	2,670,802	-1%
Dining/ Entertainment	3,112,570	2,533,033	1,785,668	-30%	3,112,570	2,533,033	1,785,668	-30%
Food Stores	2,102,967	1,980,739	658,898	-67%	2,102,967	1,980,739	658,898	-67%
Hotel/Motel	1,140,028	1,199,061	767,168	-36%	1,140,028	1,199,061	767,168	-36%
Major Dept. Stores	1,871,684	2,181,574	1,349,961	-38%	1,871,684	2,181,574	1,349,961	-38%
Manufacturing	n/a	-	296,041	n/a	n/a	-	296,041	n/a
Misc. Retail Stores	6,380,729	7,596,180	4,506,219	-41%	6,380,729	7,586,186	4,506,219	-41%
Other Taxable Activity	3,115,787	3,591,053	440,420	-88%	3,115,167	3,590,809	440,420	-88%
Rentals	4,632,169	3,893,461	2,008,439	-48%	4,632,169	3,893,461	2,008,439	-48%
Service with Retail	n/a	-	1,357,662	n/a	n/a	-	1,357,662	n/a
Utilities	848,465	1,038,761	817,576	-21%	848,465	1,038,761	817,576	-21%
Wholesale	n/a	-	405,570	n/a	n/a	-	405,570	n/a
License fees, Penalty & Interest	0	249,276	163,333	-34%	210,773	249,276	163,333	-34%
Total	\$ 30,082,351	\$ 30,524,616	\$ 19,720,505	-35%	\$ 30,292,467	\$ 30,509,715	\$ 19,720,505	-35%
% Change vs. Prior Year		1%				1%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date July				% Var
2023/24	2024/25	2025/26	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 2,137,416	\$ 2,069,402	\$ 1,494,104	-28%	
July				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 2,137,416	\$ 2,069,402	\$ 1,494,104	-28%	

Dedicated Funds

1990 Transportation Fund (0.20%)

Fiscal Year-to-Date July

			% Var
2023/24	2024/25	2025/26	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,343,781	\$ 3,329,805	\$ 2,165,253	-35%
July			
2023	2024	2025	% Var
			vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,343,781	\$ 3,329,805	\$ 2,165,253	-35%

2019 Transportation Fund (0.10%)

Fiscal Year-to-Date July

			% Var
2023/24	2024/25	2025/26	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,721,165	\$ 1,737,516	\$ 1,122,892	-35%
July			
2023	2024	2025	% Var
			vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,721,165	\$ 1,737,516	\$ 1,122,892	-35%

1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date July

			% Var
2023/24	2024/25	2025/26	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,450,676	\$ 3,476,968	\$ 2,239,024	-36%
July			
2023	2024	2025	% Var
			vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,450,676	\$ 3,476,968	\$ 2,239,024	-36%

2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date July

			% Var
2023/24	2024/25	2025/26	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,588,010	\$ 2,607,732	\$ 1,683,138	-35%
July			
2023	2024	2025	% Var
			vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,588,010	\$ 2,607,732	\$ 1,683,138	-35%

Public Safety Fund (0.10%)

Fiscal Year-to-Date July

			% Var
2023/24	2024/25	2025/26	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,725,336	\$ 1,738,483	\$ 1,122,090	-35%
July			
2023	2024	2025	% Var
			vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,725,336	\$ 1,738,483	\$ 1,122,090	-35%

2025 Parks & Preserve Fund (0.15%)

Fiscal Year-to-Date July

			% Var
2023/24	2024/25	2025/26	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 3,868	n/a
July			
2023	2024	2025	% Var
			vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 3,868	n/a