



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

**(For Business Activity in August 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 18 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 September |               |               |                          | September     |               |               |                          |
|----------------------------------|-------------------------------|---------------|---------------|--------------------------|---------------|---------------|---------------|--------------------------|
|                                  | 2023/24                       | 2024/25       | 2025/26       | % Var                    | 2023          | 2024          | 2025          | % Var                    |
|                                  | <u>Actual</u>                 | <u>Actual</u> | <u>Actual</u> | vs 2024<br><u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | vs 2024<br><u>Actual</u> |
| Amusement                        | n/a                           | \$845,903     | \$692,144     | -18%                     | n/a           | \$845,903     | \$264,925     | -69%                     |
| Automotive                       | 8,005,952                     | 9,961,570     | 7,879,181     | -21%                     | 2,688,881     | 3,691,356     | 3,217,678     | -13%                     |
| Construction                     | 8,235,502                     | 9,368,873     | 8,465,341     | -10%                     | 2,404,516     | 3,944,488     | 3,561,024     | -10%                     |
| Dining/ Entertainment            | 6,262,556                     | 6,664,815     | 5,776,325     | -13%                     | 1,753,437     | 2,454,274     | 2,142,841     | -13%                     |
| Food Stores                      | 3,793,186                     | 4,559,775     | 3,254,329     | -29%                     | 1,129,756     | 1,686,663     | 1,588,686     | -6%                      |
| Hotel/Motel                      | 2,600,057                     | 2,790,647     | 2,271,409     | -19%                     | 736,994       | 872,485       | 779,109       | -11%                     |
| Major Dept. Stores               | 4,749,981                     | 5,779,986     | 4,547,101     | -21%                     | 1,865,531     | 2,166,888     | 2,067,505     | -5%                      |
| Manufacturing                    | n/a                           | 1,067,570     | 1,487,629     | 39%                      | n/a           | 1,067,570     | 759,652       | -29%                     |
| Misc. Retail Stores              | 14,680,702                    | 18,243,503    | 15,595,172    | -15%                     | 4,474,291     | 5,799,700     | 5,665,432     | -2%                      |
| Other Taxable Activity           | 7,649,281                     | 1,655,851     | 1,439,312     | -13%                     | 2,186,970     | (4,434,400)   | 491,118       | -111%                    |
| Rentals                          | 9,978,468                     | 10,047,608    | 5,748,660     | -43%                     | 2,705,148     | 3,474,283     | 1,715,933     | -51%                     |
| Service with Retail              | n/a                           | 3,600,738     | 3,787,413     | 5%                       | n/a           | 3,600,738     | 1,274,576     | -65%                     |
| Utilities                        | 2,250,434                     | 2,957,279     | 2,619,689     | -11%                     | 802,489       | 905,988       | 1,548,107     | 71%                      |
| Wholesale                        | n/a                           | 1,506,565     | 1,412,979     | -6%                      | n/a           | 1,506,565     | 536,623       | -64%                     |
| License fees, Penalty & Interest | 5,603                         | 481,647       | 548,911       | 14%                      | 105,531       | 119,862       | 126,989       | 6%                       |
| Total                            | \$ 68,211,722                 | \$ 79,532,329 | \$ 65,525,594 | -18%                     | \$ 20,853,545 | \$ 27,702,364 | \$ 25,740,197 | -7%                      |
| % Change vs. Prior Year          |                               | 17%           |               |                          |               | 33%           |               |                          |

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

| Fiscal Year-to-Date September |               |               |               | % Var |
|-------------------------------|---------------|---------------|---------------|-------|
| 2023/24                       | 2024/25       | 2025/26       | vs 2024       |       |
| <u>Actual</u>                 | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |       |
| \$ 4,897,297                  | \$ 5,011,264  | \$ 4,489,940  | -10%          |       |
| September                     |               |               |               | % Var |
| 2023                          | 2024          | 2025          | vs 2024       |       |
| <u>Actual</u>                 | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |       |
| \$ 1,419,425                  | \$ 1,571,212  | \$ 1,509,654  | -4%           |       |

## Dedicated Funds

### 1990 Transportation Fund (0.20%)

Fiscal Year-to-Date September

|               |               |               | % Var         |
|---------------|---------------|---------------|---------------|
| 2023/24       | 2024/25       | 2025/26       | vs 2024       |
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| \$ 7,732,981  | \$ 8,736,382  | \$ 7,306,940  | -16%          |
| September     |               |               |               |
|               |               |               | % Var         |
| 2023          | 2024          | 2025          | vs 2024       |
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| \$ 2,297,526  | \$ 3,060,656  | \$ 2,896,931  | -5%           |

### 2019 Transportation Fund (0.10%)

Fiscal Year-to-Date September

|               |               |               | % Var         |
|---------------|---------------|---------------|---------------|
| 2023/24       | 2024/25       | 2025/26       | vs 2024       |
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| \$ 3,898,102  | \$ 4,535,500  | \$ 3,788,337  | -16%          |
| September     |               |               |               |
|               |               |               | % Var         |
| 2023          | 2024          | 2025          | vs 2024       |
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| \$ 1,191,509  | \$ 1,582,013  | \$ 1,512,742  | -4%           |

### 1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date September

|               |               |               | % Var         |
|---------------|---------------|---------------|---------------|
| 2023/24       | 2024/25       | 2025/26       | vs 2024       |
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| \$ 7,803,452  | \$ 9,072,938  | \$ 3,195,089  | -65%          |
| September     |               |               |               |
|               |               |               | % Var         |
| 2023          | 2024          | 2025          | vs 2024       |
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| \$ 2,380,548  | \$ 3,164,114  | \$ 85,657     | -97%          |

### 2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date September

|               |               |               | % Var         |
|---------------|---------------|---------------|---------------|
| 2023/24       | 2024/25       | 2025/26       | vs 2024       |
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| \$ 5,852,599  | \$ 6,804,715  | \$ 5,687,427  | -16%          |
| September     |               |               |               |
|               |               |               | % Var         |
| 2023          | 2024          | 2025          | vs 2024       |
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| \$ 1,785,414  | \$ 2,373,090  | \$ 2,269,512  | -4%           |

### Public Safety Fund (0.10%)

Fiscal Year-to-Date September

|               |               |               | % Var         |
|---------------|---------------|---------------|---------------|
| 2023/24       | 2024/25       | 2025/26       | vs 2024       |
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| \$ 3,901,722  | \$ 4,536,464  | \$ 3,791,620  | -16%          |
| September     |               |               |               |
|               |               |               | % Var         |
| 2023          | 2024          | 2025          | vs 2024       |
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| \$ 1,190,273  | \$ 1,582,056  | \$ 1,513,011  | -4%           |

### 2025 Parks & Preserve Fund (0.15%)

Fiscal Year-to-Date September

|               |               |               | % 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           | \$ 3,291,109  | n/a           |
| September     |               |               |               |
|               |               |               | % Var         |
| 2023          | 2024          | 2025          | vs 2024       |
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| n/a           | n/a           | \$ 2,205,270  | n/a           |