



Privilege (Sales) & Use Tax Collections For November 2025

(For Business Activity in October 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 13 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 decreased to 1.7% and the use tax rate decreased to 1.5%, effective July 1, 2025.

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

Category	Fiscal Year-to-Date November				November			
	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	\$1,387,084	\$1,246,801	-10%	n/a	\$288,806	\$283,764	-2%
Automotive	13,796,451	14,948,739	12,854,291	-14%	2,416,264	2,514,900	2,321,999	-8%
Construction	13,314,007	13,779,150	13,913,693	1%	1,814,072	2,282,910	2,583,433	13%
Dining/ Entertainment	10,925,230	10,423,165	9,814,881	-6%	2,057,197	2,058,498	2,187,735	6%
Food Stores	6,370,429	6,353,946	5,144,290	-19%	432,851	997,806	1,029,011	3%
Hotel/Motel	5,238,778	5,497,660	4,546,659	-17%	1,513,929	1,661,537	1,321,295	-20%
Major Dept. Stores	7,993,302	8,826,603	6,816,161	-23%	1,384,567	1,676,393	798,990	-52%
Manufacturing	n/a	1,711,905	2,270,915	33%	n/a	360,456	242,542	-33%
Misc. Retail Stores	25,109,943	28,086,035	24,402,110	-13%	4,831,927	5,349,008	3,990,693	-25%
Other Taxable Activity	12,911,612	2,572,698	2,423,154	-6%	2,436,409	466,359	501,114	7%
Rentals	16,611,618	16,169,957	10,136,357	-37%	2,941,174	3,018,581	2,032,792	-33%
Service with Retail	n/a	5,776,044	6,358,726	10%	n/a	1,088,591	1,103,626	1%
Utilities	4,102,916	4,433,722	3,642,757	-18%	731,590	801,559	182,819	-77%
Wholesale	n/a	2,586,344	2,392,392	-7%	n/a	590,200	458,711	-22%
License fees, Penalty & Interest	5,603	907,949	1,281,434	41%	304,400	298,348	375,666	26%
Total	\$ 116,379,888	\$ 123,461,001	\$ 107,244,623	-13%	\$ 20,864,380	\$ 23,453,954	\$ 19,414,189	-17%
% Change vs. Prior Year		6%				12%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date November				% Var
2023/24	2024/25	2025/26	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 9,616,660	\$ 9,715,148	\$ 8,480,811	-13%	
November				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 2,622,051	\$ 2,864,277	\$ 2,349,293	-18%	

Dedicated Funds

1990 Transportation Fund (0.20%)

Fiscal Year-to-Date November

			% Var
2023/24	2024/25	2025/26	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$13,129,633	\$13,575,354	\$ 11,964,810	-12%

November

			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,246,899	\$ 2,574,185	\$ 2,155,230	-16%

2019 Transportation Fund (0.10%)

Fiscal Year-to-Date November

			% Var
2023/24	2024/25	2025/26	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 6,661,828	\$ 7,030,579	\$ 6,206,819	-12%

November

			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,181,115	\$ 1,327,527	\$ 1,122,655	-15%

1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date November

			% Var
2023/24	2024/25	2025/26	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$13,321,768	\$14,061,672	\$ 3,258,119	-77%

November

			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,363,030	\$ 2,655,710	\$ 43,209	-98%

2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date November

			% Var
2023/24	2024/25	2025/26	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 9,991,341	\$10,546,272	\$ 9,318,970	-12%

November

			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,772,275	\$ 1,991,785	\$ 1,687,483	-15%

Public Safety Fund (0.10%)

Fiscal Year-to-Date November

			% Var
2023/24	2024/25	2025/26	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 6,660,877	\$ 7,030,831	\$ 6,212,652	-12%

November

			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,181,514	\$ 1,327,853	\$ 1,124,990	-15%

2025 Parks & Preserve Fund (0.15%)

Fiscal Year-to-Date November

			% 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	\$ 6,875,379	n/a

November

			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 1,655,076	n/a