



## **Privilege (Sales) & Use Tax Collections For April 2026**

**(For Business Activity in March 2026)**

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 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 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 April				April			
	2023/24	2024/25	2025/26	% Var	2024	2025	2026	% Var
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2025 <u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2025 <u>Actual</u>
Amusement	n/a	\$4,198,305	\$4,182,294	0%	n/a	\$584,625	\$574,500	-2%
Automotive	30,205,334	31,657,534	28,882,797	-9%	3,699,355	2,435,847	2,438,034	0%
Construction	27,356,113	28,219,723	27,855,909	-1%	3,590,496	2,532,923	2,401,342	-5%
Dining/ Entertainment	24,915,090	24,310,496	23,948,738	-1%	3,592,483	2,461,981	2,874,504	17%
Food Stores	15,087,681	14,323,995	12,924,585	-10%	2,355,926	673,170	559,699	-17%
Hotel/Motel	14,893,611	15,213,128	15,247,364	0%	3,074,371	2,156,308	2,333,573	8%
Major Dept. Stores	17,639,921	18,183,935	17,144,813	-6%	1,783,254	1,675,627	1,919,445	15%
Manufacturing	n/a	3,687,490	4,554,174	24%	n/a	337,351	497,068	47%
Misc. Retail Stores	57,277,045	61,141,330	67,635,071	11%	7,168,838	5,742,562	12,790,379	123%
Other Taxable Activity	28,135,624	4,958,921	5,301,667	7%	3,405,229	379,847	493,181	30%
Rentals	34,178,303	30,775,833	21,765,064	-29%	3,815,944	2,304,368	2,253,821	-2%
Service w ith Retail	n/a	12,236,761	13,808,564	13%	n/a	1,180,040	1,253,222	6%
Utilities	8,078,487	8,676,830	8,132,766	-6%	837,211	759,862	873,614	15%
Wholesale	n/a	5,810,379	5,600,544	-4%	n/a	535,450	490,807	-8%
License fees, Penalty & Interest	5,603	2,653,982	2,712,814	2%	157,048	127,744	129,953	2%
<b>Total</b>	<b>\$ 257,772,810</b>	<b>\$ 266,048,641</b>	<b>\$ 259,697,163</b>	<b>-2%</b>	<b>\$ 33,480,153</b>	<b>\$ 23,887,706</b>	<b>\$ 31,883,142</b>	<b>33%</b>
% Change vs. Prior Year		3%				-29%		

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

Fiscal Year-to-Date April				% Var
2023/24	2024/25	2025/26	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 28,928,273	\$ 28,942,909	\$ 30,829,758	7%	

  

April				% Var
2024	2025	2026	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 6,584,499	\$ 4,484,293	\$ 5,427,766	21%	

## Dedicated Funds

### 1990 Transportation Fund (0.20%)

Fiscal Year-to-Date April

			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$28,830,796	\$29,196,695	\$ 29,175,979	0%
April			

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,719,694	\$ 2,661,146	\$ 3,631,156	36%

### 2019 Transportation Fund (0.10%)

Fiscal Year-to-Date April

			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$14,768,591	\$15,105,225	\$15,112,955	0%
April			

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,909,383	\$ 1,361,375	\$ 1,862,352	37%

### 1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date April

			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$29,540,394	\$30,219,690	\$ 4,112,458	-86%
April			

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,819,871	\$ 2,722,406	\$ 744,043	-73%

### 2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date April

			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$22,155,323	\$22,664,796	\$22,678,642	0%
April			

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,864,907	\$ 2,041,806	\$ 2,793,607	37%

### Public Safety Fund (0.10%)

Fiscal Year-to-Date April

			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$14,770,183	\$15,109,836	\$15,119,111	0%
April			

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,909,934	\$ 1,361,202	\$ 1,862,407	37%

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

Fiscal Year-to-Date April

			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$19,594,297	n/a
April			

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 2,235,575	n/a