



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

**(For Business Activity in April 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 4 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 May				May			
	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	\$4,670,045	\$4,741,498	2%	n/a	\$471,740	\$559,204	19%
Automotive	32,646,447	34,615,238	31,656,712	-9%	2,441,113	2,957,704	2,773,916	-6%
Construction	29,326,848	30,619,408	30,433,048	-1%	1,970,735	2,399,685	2,577,139	7%
Dining/ Entertainment	27,594,069	27,053,566	26,669,013	-1%	2,678,979	2,743,069	2,720,275	-1%
Food Stores	16,113,680	15,586,473	14,347,095	-8%	1,026,000	1,262,479	1,422,510	13%
Hotel/Motel	16,598,869	17,119,355	17,124,494	0%	1,705,258	1,906,227	1,877,130	-2%
Major Dept. Stores	19,094,396	19,489,861	18,783,672	-4%	1,454,475	1,305,927	1,638,858	25%
Manufacturing	n/a	4,060,397	4,914,928	21%	n/a	372,907	360,755	-3%
Misc. Retail Stores	62,920,382	66,763,838	66,016,083	-1%	5,643,337	5,622,508	(1,618,988)	-129%
Other Taxable Activity	31,022,842	5,468,276	5,877,187	7%	2,887,218	509,355	575,520	13%
Rentals	37,881,573	32,916,008	23,976,235	-27%	3,703,270	2,140,175	2,211,171	3%
Service with Retail	n/a	13,510,955	15,225,515	13%	n/a	1,274,195	1,416,952	11%
Utilities	8,688,317	9,362,138	9,265,714	-1%	609,830	685,308	1,132,949	65%
Wholesale	n/a	6,358,171	6,091,686	-4%	n/a	547,792	491,142	-10%
License fees, Penalty & Interest	5,603	2,785,374	2,872,260	3%	82,806	131,392	159,445	21%
<b>Total</b>	<b>\$ 281,893,025</b>	<b>\$ 290,379,105</b>	<b>\$ 277,995,139</b>	<b>-4%</b>	<b>\$ 24,203,021</b>	<b>\$ 24,330,464</b>	<b>\$ 18,297,976</b>	<b>-25%</b>
% Change vs. Prior Year		3%				1%		

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

Fiscal Year-to-Date May				% Var
2023/24	2024/25	2025/26	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 32,317,600	\$ 32,264,047	\$ 35,064,503		9%

  

May				% Var
2024	2025	2026	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 3,389,327	\$ 3,321,138	\$ 4,234,744		28%

## Dedicated Funds

### 1990 Transportation Fund (0.20%)

Fiscal Year-to-Date May				% Var
2023/24	2024/25	2025/26	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$31,527,713	\$31,893,781	\$ 31,264,758	-2%	
May				% Var
2024	2025	2026	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 2,696,917	\$ 2,697,086	\$ 2,088,780	-23%	

### 2019 Transportation Fund (0.10%)

Fiscal Year-to-Date May				% Var
2023/24	2024/25	2025/26	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$16,150,787	\$16,492,516	\$16,196,583	-2%	
May				% Var
2024	2025	2026	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 1,382,196	\$ 1,387,291	\$ 1,083,627	-22%	

### 1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date May				% Var
2023/24	2024/25	2025/26	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$32,304,685	\$32,994,131	\$ 3,291,901	-90%	
May				% Var
2024	2025	2026	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 2,764,291	\$ 2,774,441	\$ (820,557)	-130%	

### 2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date May				% Var
2023/24	2024/25	2025/26	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$24,228,544	\$24,745,628	\$24,304,135	-2%	
May				% Var
2024	2025	2026	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 2,073,220	\$ 2,080,832	\$ 1,625,493	-22%	

### Public Safety Fund (0.10%)

Fiscal Year-to-Date May				% Var
2023/24	2024/25	2025/26	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$16,152,326	\$16,497,057	\$16,202,774	-2%	
May				% Var
2024	2025	2026	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 1,382,143	\$ 1,387,221	\$ 1,083,663	-22%	

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

Fiscal Year-to-Date May				% 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	\$21,835,207	n/a	
May				% Var
2024	2025	2026	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
n/a	n/a	\$ 2,240,911	n/a	