



Privilege (Sales) & Use Tax Collections For September 2026

(For Business Activity in August 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 increase of 6 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 September				September			
	2024/25	2025/26	2026/27	% 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	\$692,144	\$940,593	36%	n/a	\$264,925	\$204,849	-23%
Automotive	9,961,570	7,879,181	8,232,702	4%	3,691,356	3,217,678	2,488,986	-23%
Construction	9,368,873	8,465,341	8,552,849	1%	3,944,488	3,561,024	2,314,463	-35%
Dining/ Entertainment	6,664,815	5,776,325	6,275,766	9%	2,454,274	2,142,841	1,798,819	-16%
Food Stores	4,559,775	3,254,329	3,540,395	9%	1,686,663	1,588,686	725,616	-54%
Hotel/Motel	2,790,647	2,271,409	2,346,235	3%	872,485	779,109	571,311	-27%
Major Dept. Stores	5,779,986	4,547,101	4,150,207	-9%	2,166,888	2,067,505	1,050,015	-49%
Manufacturing	n/a	1,487,629	1,218,893	-18%	n/a	759,652	321,235	-58%
Misc. Retail Stores	18,243,503	15,595,172	17,462,005	12%	5,799,700	5,665,432	5,262,317	-7%
Other Taxable Activity	1,655,851	1,439,312	1,568,670	9%	(4,434,400)	491,118	500,107	2%
Rentals	10,047,608	5,748,660	6,153,438	7%	3,474,283	1,715,933	1,833,124	7%
Service with Retail	n/a	3,787,413	4,524,046	19%	n/a	1,274,576	1,252,050	-2%
Utilities	2,957,279	2,619,689	2,438,625	-7%	905,988	1,548,107	643,862	-58%
Wholesale	n/a	1,412,979	1,492,514	6%	n/a	536,623	522,624	-3%
License fees, Penalty & Interest	3,600,738	548,911	458,185	-17%	119,862	126,989	104,348	-18%
Total	\$ 75,630,644	\$ 65,525,594	\$ 69,355,122	6%	\$ 20,681,589	\$ 25,740,197	\$ 19,593,726	-24%
% Change vs. Prior Year		-13%				24%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date September				% Var
2024/25	2025/26	2026/27	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 5,011,264	\$ 4,489,940	\$ 4,864,251	8%	
September				% Var
2024	2025	2026	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 1,571,212	\$ 1,509,654	\$ 1,242,201	-18%	

Dedicated Funds

1990 Transportation Fund (0.20%)

Fiscal Year-to-Date September

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 8,736,382	\$ 7,306,940	\$ 7,811,470	7%
September			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,060,656	\$ 2,896,931	\$ 2,193,128	-24%

2019 Transportation Fund (0.10%)

Fiscal Year-to-Date September

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 4,535,500	\$ 3,788,337	\$ 4,057,775	7%
September			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,582,013	\$ 1,512,742	\$ 1,152,256	-24%

1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date September

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 9,072,938	\$ 3,195,089	\$ 99,724	-97%
September			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,164,114	\$ 85,657	\$ 24,195	-72%

2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date September

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 6,804,715	\$ 5,687,427	\$ 6,107,439	7%
September			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,373,090	\$ 2,269,512	\$ 1,729,066	-24%

Public Safety Fund (0.10%)

Fiscal Year-to-Date September

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 4,536,464	\$ 3,791,620	\$ 4,071,631	7%
September			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,582,056	\$ 1,513,011	\$ 1,152,712	-24%

2025 Parks & Preserve Fund (0.15%)

Fiscal Year-to-Date September

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 6,032,646	n/a
September			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 1,710,919	n/a