



Privilege (Sales) & Use Tax Collections For February 2025

(For Business Activity in January 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, 0.15 percent additional dedicated Preserve Privilege and Use Taxes, 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 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 other taxable activity category had four categories extracted out of it. The new categories are amusement, manufacturing, wholesale, and service with retail. Other taxable activity is for any taxable activity that doesn't fit into one of the other categories.

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

Category	Fiscal Year-to-Date February				February			
	2022/23	2023/24	2024/25	% 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	n/a	\$2,773,382	n/a	n/a	n/a	\$403,700	n/a
Automotive	24,801,516	24,124,986	24,863,556	3%	3,704,852	3,812,318	3,315,593	-13%
Construction	18,397,948	21,487,481	21,697,004	1%	2,078,912	2,177,962	2,399,872	10%
Dining/ Entertainment	18,505,440	18,456,163	17,981,581	-3%	2,436,686	2,332,709	2,259,495	-3%
Food Stores	10,869,762	11,786,764	10,979,632	-7%	1,041,522	1,694,688	1,661,026	-2%
Hotel/Motel	11,408,955	10,303,063	10,293,640	0%	1,818,482	1,665,293	1,512,345	-9%
Major Dept. Stores	14,481,021	14,265,357	13,855,688	-3%	2,343,726	1,647,604	872,311	-47%
Manufacturing	n/a	n/a	2,941,648	n/a	n/a	n/a	313,730	n/a
Misc. Retail Stores	46,605,891	44,236,030	46,705,055	6%	5,519,873	5,340,436	4,111,198	-23%
Other Taxable Activity	23,092,961	21,937,128	3,965,878	-82%	3,943,020	2,831,561	456,442	-84%
Rentals	27,197,405	27,059,402	25,849,502	-4%	3,352,591	3,308,447	2,405,386	-27%
Service w ith Retail	n/a	n/a	9,590,563	n/a	n/a	n/a	1,170,351	n/a
Utilities	6,108,683	6,387,743	6,812,298	7%	710,031	755,148	650,378	-14%
Wholesale	n/a	n/a	4,679,928	n/a	n/a	n/a	483,285	n/a
License fees, Penalty & Interest	2,112,050	2,165,293	2,314,263	7%	180,983	168,865	166,086	-2%
Total	\$ 203,581,632	\$ 202,209,408	\$ 205,303,619	2%	\$ 27,130,677	\$ 25,735,030	\$ 22,181,197	-14%
% Change vs. Prior Year		-1%				-5%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date February				% Var
2022/23	2023/24	2024/25	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 19,008,583	\$ 19,440,196	\$ 18,956,903		-2%

February				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 3,566,489	\$ 3,402,172	\$ 3,247,960		-5%

Dedicated Funds

1990 Transportation Fund (0.20%)			
Fiscal Year-to-Date February			
			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$22,351,357	\$22,380,236	\$ 22,465,909	0%
February			
			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,977,017	\$ 2,790,991	\$ 2,453,193	-12%

2019 Transportation Fund (0.10%)			
Fiscal Year-to-Date February			
			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$11,462,541	\$11,461,555	\$11,642,859	2%
February			
			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,541,797	\$ 1,469,227	\$ 1,261,715	-14%

1995 McDowell Preserve Fund (0.20%)			
Fiscal Year-to-Date February			
			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$23,124,918	\$22,924,460	\$ 23,293,876	2%
February			
			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,093,914	\$ 2,938,752	\$ 2,524,167	-14%

2004 McDowell Preserve Fund (0.15%)			
Fiscal Year-to-Date February			
			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$17,343,709	\$17,193,367	\$17,470,432	2%
February			
			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,320,439	\$ 2,204,066	\$ 1,893,127	-14%

Public Safety Fund (0.10%)			
Fiscal Year-to-Date February			
			% Var
2022/23	2023/24	2024/25	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$11,562,443	\$11,462,218	\$11,646,930	2%
February			
			% Var
2023	2024	2025	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,546,955	\$ 1,469,374	\$ 1,262,083	-14%