



Privilege (Sales) & Use Tax Collections For August 2025

(For Business Activity in July 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 23 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 was decreased to 1.7% and the use tax rate was decreased to 1.5%, effective July 1, 2025.

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

Category	Fiscal Year-to-Date August				August			
	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	\$0	\$427,219	n/a	n/a	\$0	\$158,074	n/a
Automotive	5,317,071	6,270,214	4,661,503	-26%	2,221,946	2,699,624	2,437,898	-10%
Construction	5,830,986	5,424,384	4,904,318	-10%	2,048,158	2,733,496	2,233,516	-18%
Dining/ Entertainment	4,509,119	4,210,540	3,633,485	-14%	1,396,549	1,677,508	1,847,817	10%
Food Stores	2,663,429	2,873,112	1,665,643	-42%	560,462	892,373	1,006,745	13%
Hotel/Motel	1,863,063	1,918,162	1,492,300	-22%	723,035	719,101	725,132	1%
Major Dept. Stores	2,884,450	3,613,098	2,479,596	-31%	1,012,767	1,431,524	1,129,635	-21%
Manufacturing	n/a	-	727,977	n/a	n/a	-	431,937	n/a
Misc. Retail Stores	10,206,412	12,443,803	9,929,740	-20%	3,825,682	4,847,623	5,423,521	12%
Other Taxable Activity	5,462,310	6,090,251	948,194	-84%	2,346,523	2,499,198	507,774	-80%
Rentals	7,273,320	6,573,325	4,032,727	-39%	2,641,151	2,679,864	2,024,288	-24%
Service with Retail	n/a	-	2,512,836	n/a	n/a	-	1,155,175	n/a
Utilities	1,447,945	2,051,291	1,071,582	-48%	599,481	1,012,529	254,006	-75%
Wholesale	n/a	-	876,356	n/a	n/a	-	470,786	n/a
License fees, Penalty & Interest	5,603	361,785	421,922	17%	100,655	112,509	258,589	130%
Total	\$ 47,463,708	\$ 51,829,964	\$ 39,785,397	-23%	\$ 17,476,409	\$ 21,305,349	\$ 20,064,892	-6%
% Change vs. Prior Year		9%				22%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date August				% Var
2023/24	2024/25	2025/26	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 3,477,873	\$ 3,440,052	\$ 2,980,286	-13%	
August				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 1,340,457	\$ 1,370,650	\$ 1,486,182	8%	

Dedicated Funds

1990 Transportation Fund (0.20%)

Fiscal Year-to-Date August			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 5,435,454	\$ 5,675,726	\$ 4,410,009	-22%
August			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 2,091,674	\$ 2,345,921	\$ 2,244,757	-4%

2019 Transportation Fund (0.10%)

Fiscal Year-to-Date August			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 2,706,593	\$ 2,953,487	\$ 2,275,595	-23%
August			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 985,428	\$ 1,215,971	\$ 1,152,703	-5%

1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date August			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 5,422,904	\$ 5,908,824	\$ 3,109,432	-47%
August			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 1,972,228	\$ 2,431,856	\$ 870,407	-64%

2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date August			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 4,067,184	\$ 4,431,626	\$ 3,417,915	-23%
August			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 1,479,174	\$ 1,823,894	\$ 1,734,777	-5%

Public Safety Fund (0.10%)

Fiscal Year-to-Date August			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 2,711,448	\$ 2,954,409	\$ 2,278,609	-23%
August			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 986,113	\$ 1,215,926	\$ 1,156,518	-5%

2025 Parks & Preserve Fund (0.15%)

Fiscal Year-to-Date August			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
n/a	n/a	\$ 1,085,839	n/a
August			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
n/a	n/a	\$ 1,081,971	n/a