



Privilege (Sales) & Use Tax Collections For October 2025

(For Business Activity in September 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 12 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 October				October			
	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	\$1,098,278	\$963,037	-12%	n/a	\$252,375	\$270,894	7%
Automotive	11,380,187	12,433,839	10,532,292	-15%	3,374,235	2,472,269	2,653,111	7%
Construction	11,499,935	11,496,240	11,330,261	-1%	3,264,433	2,127,367	2,864,920	35%
Dining/ Entertainment	8,868,033	8,364,667	7,627,146	-9%	2,605,477	1,699,852	1,850,821	9%
Food Stores	5,937,577	5,356,140	4,115,279	-23%	2,144,392	796,365	860,949	8%
Hotel/Motel	3,724,849	3,836,123	3,225,364	-16%	1,124,792	1,045,475	953,956	-9%
Major Dept. Stores	6,608,735	7,150,210	6,017,171	-16%	1,858,754	1,370,225	1,470,070	7%
Manufacturing	n/a	1,351,449	2,028,374	50%	n/a	283,878	540,745	90%
Misc. Retail Stores	20,278,017	22,737,027	20,411,417	-10%	5,597,314	4,493,524	4,816,245	7%
Other Taxable Activity	10,475,202	2,106,339	1,922,040	-9%	2,825,922	450,488	482,728	7%
Rentals	13,670,444	13,151,376	8,103,564	-38%	3,691,975	3,103,768	2,354,904	-24%
Service w ith Retail	n/a	4,687,453	5,255,100	12%	n/a	1,086,716	1,467,687	35%
Utilities	3,371,326	3,632,163	3,459,938	-5%	1,120,892	674,884	840,249	25%
Wholesale	n/a	1,996,144	1,933,681	-3%	n/a	489,579	520,702	6%
License fees, Penalty & Interest	5,603	609,601	905,768	49%	145,737	127,954	356,858	179%
Total	\$ 95,819,908	\$ 100,007,048	\$ 87,830,433	-12%	\$ 27,753,923	\$ 20,474,719	\$ 22,304,839	9%
% Change vs. Prior Year		4%				-26%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date October				% Var
2023/24	2024/25	2025/26	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 6,994,609	\$ 6,850,871	\$ 6,131,518	-11%	
October				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 2,097,311	\$ 1,839,607	\$ 1,641,578	-11%	

Dedicated Funds

1990 Transportation Fund (0.20%)

Fiscal Year-to-Date October			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$10,882,734	\$11,001,169	\$ 9,809,580	-11%
October			
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>
\$ 3,149,753	\$ 2,264,787	\$ 2,502,640	11%

2019 Transportation Fund (0.10%)

Fiscal Year-to-Date October			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 5,480,713	\$ 5,703,052	\$ 5,084,164	-11%
October			
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>
\$ 1,582,611	\$ 1,167,552	\$ 1,295,827	11%

1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date October			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$10,958,738	\$11,405,962	\$ 3,214,910	-72%
October			
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>
\$ 3,155,286	\$ 2,333,024	\$ 19,821	-99%

2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date October			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 8,219,066	\$ 8,554,487	\$ 7,631,487	-11%
October			
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>
\$ 2,366,467	\$ 1,749,772	\$ 1,944,061	11%

Public Safety Fund (0.10%)

Fiscal Year-to-Date October			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 5,479,364	\$ 5,702,978	\$ 5,087,662	-11%
October			
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>
\$ 1,577,642	\$ 1,166,513	\$ 1,296,042	11%

2025 Parks & Preserve Fund (0.15%)

Fiscal Year-to-Date October			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2024
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 5,220,303	n/a
October			
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>
n/a	n/a	\$ 1,929,195	n/a