



Privilege (Sales) & Use Tax Collections For December 2025

(For Business Activity in November 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 9 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 December				December			
	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	\$2,012,414	\$1,846,155	-8%	n/a	\$625,329	\$599,354	-4%
Automotive	17,223,452	18,830,108	16,042,811	-15%	3,427,001	3,881,369	3,188,519	-18%
Construction	16,299,529	17,141,200	17,492,063	2%	2,985,521	3,362,050	3,578,369	6%
Dining/ Entertainment	13,285,281	13,363,416	12,501,723	-6%	2,360,051	2,940,252	2,686,842	-9%
Food Stores	7,803,974	8,310,542	7,170,642	-14%	1,433,546	1,956,596	2,026,353	4%
Hotel/Motel	6,922,112	7,332,610	7,127,530	-3%	1,683,334	1,834,950	2,580,871	41%
Major Dept. Stores	10,224,045	10,754,566	9,663,557	-10%	2,230,742	1,927,963	2,847,396	48%
Manufacturing	n/a	2,160,027	2,707,170	25%	n/a	448,122	436,254	-3%
Misc. Retail Stores	30,898,830	35,246,938	33,000,722	-6%	5,788,886	7,160,903	8,598,612	20%
Other Taxable Activity	15,504,661	2,993,403	3,041,894	2%	2,593,049	420,705	618,740	47%
Rentals	19,979,664	19,872,264	12,676,040	-36%	3,368,047	3,702,307	2,539,683	-31%
Service with Retail	n/a	7,073,928	8,017,557	13%	n/a	1,297,884	1,658,832	28%
Utilities	4,868,528	5,513,084	5,016,727	-9%	765,612	1,079,362	1,373,970	27%
Wholesale	n/a	3,111,622	3,066,322	-1%	n/a	525,278	673,930	28%
License fees, Penalty & Interest	5,603	1,748,524	1,876,810	7%	669,719	840,575	595,376	-29%
Total	\$ 143,015,677	\$ 155,464,644	\$ 141,247,725	-9%	\$ 27,305,509	\$ 32,003,643	\$ 34,003,102	6%
% Change vs. Prior Year		9%				17%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date December				% Var
2023/24	2024/25	2025/26	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 12,864,485	\$13,168,062	\$13,437,351	2%	
December				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 3,247,825	\$ 3,452,913	\$ 4,956,540	44%	

Dedicated Funds

1990 Transportation Fund (0.20%)

Fiscal Year-to-Date December			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$16,111,071	\$17,049,169	\$ 15,798,816	-7%
December			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 2,981,437	\$ 3,473,815	\$ 3,834,006	10%

2019 Transportation Fund (0.10%)

Fiscal Year-to-Date December			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 8,187,103	\$ 8,813,700	\$ 8,177,866	-7%
December			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 1,525,275	\$ 1,783,121	\$ 1,971,047	11%

1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date December			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$16,374,056	\$17,634,931	\$ 3,283,815	-81%
December			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 3,052,287	\$ 3,573,259	\$ 25,696	-99%

2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date December			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$12,280,559	\$13,226,219	\$12,275,711	-7%
December			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 2,289,218	\$ 2,679,947	\$ 2,956,741	10%

Public Safety Fund (0.10%)

Fiscal Year-to-Date December			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 8,187,019	\$ 8,817,460	\$ 8,183,815	-7%
December			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
\$ 1,526,142	\$ 1,786,629	\$ 1,971,163	10%

2025 Parks & Preserve Fund (0.15%)

Fiscal Year-to-Date December			
2023/24	2024/25	2025/26	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
n/a	n/a	\$ 9,812,849	n/a
December			
2023	2024	2025	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>vs 2024</u>
n/a	n/a	\$ 2,937,469	n/a