



## **Privilege (Sales) & Use Tax Collections For January 2026** **(For Business Activity in December 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 8 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 January				January			
	2023/24	2024/25	2025/26	% 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	\$2,369,682	\$2,292,561	-3%	n/a	\$357,268	\$446,405	25%
Automotive	20,312,667	21,547,962	18,962,261	-12%	3,089,216	2,717,855	2,919,451	7%
Construction	19,309,519	19,297,132	19,737,916	2%	3,009,990	2,155,931	2,245,853	4%
Dining/ Entertainment	16,123,454	15,722,086	15,062,422	-4%	2,838,172	2,358,670	2,560,698	9%
Food Stores	10,092,076	9,318,607	8,201,831	-12%	2,288,102	1,008,065	1,031,189	2%
Hotel/Motel	8,637,770	8,781,295	8,406,696	-4%	1,715,658	1,448,686	1,279,166	-12%
Major Dept. Stores	12,617,753	12,983,377	12,007,188	-8%	2,393,708	2,228,811	2,343,630	5%
Manufacturing	n/a	2,627,918	3,292,652	25%	n/a	467,891	585,482	25%
Misc. Retail Stores	38,895,594	42,593,857	40,326,569	-5%	7,996,764	7,346,919	7,325,848	0%
Other Taxable Activity	19,105,567	3,509,437	3,632,820	4%	3,600,907	516,034	590,925	15%
Rentals	23,750,955	23,444,116	14,646,973	-38%	3,771,290	3,571,852	1,970,934	-45%
Service with Retail	n/a	8,420,213	9,605,813	14%	n/a	1,346,285	1,588,256	18%
Utilities	5,632,595	6,161,920	5,626,547	-9%	764,068	648,836	609,820	-6%
Wholesale	n/a	4,196,643	3,684,825	-12%	n/a	1,085,021	618,503	-43%
License fees, Penalty & Interest	5,603	2,148,177	2,234,917	4%	459,612	399,653	358,107	-10%
<b>Total</b>	<b>\$ 174,483,552</b>	<b>\$ 183,122,422</b>	<b>\$ 167,721,991</b>	<b>-8%</b>	<b>\$ 31,927,487</b>	<b>\$ 27,657,778</b>	<b>\$ 26,474,266</b>	<b>-4%</b>
% Change vs. Prior Year		5%				-13%		

**Transient Occupancy (Bed) Tax (5%)**

Fiscal Year-to-Date January				
2023/24	2024/25	2025/26	% Var	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2025	<u>Actual</u>
\$ 16,038,024	\$ 15,708,943	\$ 15,632,283	0%	

  

January				
2024	2025	2026	% Var	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2025	<u>Actual</u>
\$ 3,173,540	\$ 2,540,881	\$ 2,194,932	-14%	

## Dedicated Funds

### 1990 Transportation Fund (0.20%)

Fiscal Year-to-Date January			
			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 19,589,245	\$ 20,012,716	\$ 18,736,511	-6%
January			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,478,174	\$ 2,963,546	\$ 2,937,695	-1%

### 2019 Transportation Fund (0.10%)

Fiscal Year-to-Date January			
			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 9,992,327	\$ 10,381,145	\$ 9,722,771	-6%
January			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,805,224	\$ 1,567,444	\$ 1,544,905	-1%

### 1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date January			
			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 19,985,707	\$ 20,769,709	\$ 3,297,510	-84%
January			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,611,652	\$ 3,134,777	\$ 13,695	-100%

### 2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date January			
			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 14,989,301	\$ 15,577,305	\$ 14,593,226	-6%
January			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,708,742	\$ 2,351,086	\$ 2,317,514	-1%

### Public Safety Fund (0.10%)

Fiscal Year-to-Date January			
			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 9,992,844	\$ 10,384,847	\$ 9,728,827	-6%
January			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,805,825	\$ 1,567,388	\$ 1,545,012	-1%

### 2025 Parks & Preserve Fund (0.15%)

Fiscal Year-to-Date January			
			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 12,120,092	n/a
January			
			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 2,307,243	n/a