



## **Privilege (Sales) & Use Tax Collections For February 2026**

**(For Business Activity in January 2026)**

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 February				February			
	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	\$2,773,382	\$2,588,489	-7%	n/a	\$403,700	\$295,928	-27%
Automotive	24,124,986	24,863,556	21,370,365	-14%	3,812,318	3,315,593	2,408,103	-27%
Construction	21,487,481	21,697,004	22,333,674	3%	2,177,962	2,399,872	2,595,758	8%
Dining/ Entertainment	18,456,163	17,981,581	17,463,479	-3%	2,332,709	2,259,495	2,401,057	6%
Food Stores	11,786,764	10,979,632	9,920,648	-10%	1,694,688	1,661,026	1,718,816	3%
Hotel/Motel	10,303,063	10,293,640	9,495,732	-8%	1,665,293	1,512,345	1,089,036	-28%
Major Dept. Stores	14,265,357	13,855,688	12,845,276	-7%	1,647,604	872,311	838,088	-4%
Manufacturing	n/a	2,941,648	3,599,734	22%	n/a	313,730	307,082	-2%
Misc. Retail Stores	44,236,030	46,705,055	46,105,031	-1%	5,340,436	4,111,198	5,778,462	41%
Other Taxable Activity	21,937,128	3,965,878	4,094,760	3%	2,831,561	456,442	461,941	1%
Rentals	27,059,402	25,849,502	16,671,092	-36%	3,308,447	2,405,386	2,024,119	-16%
Service with Retail	n/a	9,590,563	10,757,752	12%	n/a	1,170,351	1,151,939	-2%
Utilities	6,387,743	6,812,298	5,941,217	-13%	755,148	650,378	314,670	-52%
Wholesale	n/a	4,679,928	4,062,707	-13%	n/a	483,285	377,881	-22%
License fees, Penalty & Interest	5,603	2,314,263	2,407,413	4%	168,865	166,086	172,497	4%
<b>Total</b>	<b>\$ 200,049,718</b>	<b>\$ 205,303,619</b>	<b>\$ 189,657,369</b>	<b>-8%</b>	<b>\$ 25,735,030</b>	<b>\$ 22,181,197</b>	<b>\$ 21,935,378</b>	<b>-1%</b>
% Change vs. Prior Year		3%				-14%		

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

Fiscal Year-to-Date February				
2023/24	2024/25	2025/26	% Var	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2025	<u>Actual</u>
\$ 19,440,196	\$ 18,956,903	\$ 18,169,226	-4%	
February				
2024	2025	2026	% Var	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2025	<u>Actual</u>
\$ 3,402,172	\$ 3,247,960	\$ 2,536,943	-22%	

## Dedicated Funds

### 1990 Transportation Fund (0.20%)

Fiscal Year-to-Date February

			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$22,380,236	\$22,465,909	\$ 21,241,401	-5%

February

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,790,991	\$ 2,453,193	\$ 2,504,890	2%

### 2019 Transportation Fund (0.10%)

Fiscal Year-to-Date February

			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$11,461,555	\$11,642,859	\$11,005,704	-5%

February

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,469,227	\$ 1,261,715	\$ 1,282,934	2%

### 1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date February

			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$22,924,460	\$23,293,876	\$ 3,341,724	-86%

February

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,938,752	\$ 2,524,167	\$ 44,214	-98%

### 2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date February

			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$17,193,367	\$17,470,432	\$16,517,941	-5%

February

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,204,066	\$ 1,893,127	\$ 1,924,715	2%

### Public Safety Fund (0.10%)

Fiscal Year-to-Date February

			% Var
2023/24	2024/25	2025/26	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$11,462,218	\$11,646,930	\$11,011,972	-5%

February

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,469,374	\$ 1,262,083	\$ 1,283,145	2%

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

Fiscal Year-to-Date February

			% 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	\$14,011,646	n/a

February

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 1,891,555	n/a