



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

**(For Business Activity in February 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 6 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 March				March			
	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	\$3,613,680	\$3,607,794	0%	n/a	\$840,298	\$1,019,305	21%
Automotive	26,505,979	29,221,687	26,444,762	-10%	2,380,993	4,358,131	5,074,398	16%
Construction	23,765,617	25,686,800	25,454,567	-1%	2,278,137	3,989,796	3,120,893	-22%
Dining/ Entertainment	21,322,607	21,848,515	21,074,234	-4%	2,866,444	3,866,934	3,610,755	-7%
Food Stores	12,731,755	13,650,825	12,364,886	-9%	944,991	2,671,193	2,444,238	-8%
Hotel/Motel	11,819,240	13,056,820	12,913,791	-1%	1,516,178	2,763,180	3,418,059	24%
Major Dept. Stores	15,856,667	16,508,308	15,225,368	-8%	1,591,311	2,652,619	2,380,093	-10%
Manufacturing	n/a	3,350,139	4,057,106	21%	n/a	408,491	457,371	12%
Misc. Retail Stores	50,108,207	55,398,768	54,844,691	-1%	5,872,177	8,693,713	8,739,660	1%
Other Taxable Activity	24,730,395	4,579,074	4,808,486	5%	2,793,266	613,196	713,725	16%
Rentals	30,362,359	28,471,464	19,511,244	-31%	3,302,957	2,621,962	2,840,151	8%
Service with Retail	n/a	11,056,720	12,555,342	14%	n/a	1,466,157	1,797,590	23%
Utilities	7,241,276	7,916,968	7,259,152	-8%	853,533	1,104,670	1,317,935	19%
Wholesale	n/a	5,274,928	5,109,737	-3%	n/a	595,000	1,047,030	76%
License fees, Penalty & Interest	5,603	2,526,238	2,582,861	2%	124,768	211,975	175,448	-17%
<b>Total</b>	<b>\$ 224,449,705</b>	<b>\$ 242,160,935</b>	<b>\$ 227,814,021</b>	<b>-6%</b>	<b>\$ 24,524,756</b>	<b>\$ 36,857,316</b>	<b>\$ 38,156,652</b>	<b>4%</b>
% Change vs. Prior Year		8%				50%		

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

Fiscal Year-to-Date March				% Var
2023/24	2024/25	2025/26	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 22,343,774	\$ 24,458,616	\$ 25,401,992	4%	
March				% Var
2024	2025	2026	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 2,903,578	\$ 5,501,714	\$ 7,232,766	31%	

## Dedicated Funds

### 1990 Transportation Fund (0.20%)

Fiscal Year-to-Date March			
2023/24	2024/25	2025/26	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$25,111,103	\$26,535,549	\$ 25,544,822	-4%
March			
2024	2025	2026	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,730,867	\$ 4,069,640	\$ 4,303,421	6%

### 2019 Transportation Fund (0.10%)

Fiscal Year-to-Date March			
2023/24	2024/25	2025/26	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$12,859,208	\$13,743,850	\$13,250,603	-4%
March			
2024	2025	2026	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,397,654	\$ 2,100,990	\$ 2,244,899	7%

### 1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date March			
2023/24	2024/25	2025/26	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$25,720,523	\$27,497,284	\$ 3,368,415	-88%
March			
2024	2025	2026	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,796,064	\$ 4,203,408	\$ 26,691	-99%

### 2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date March			
2023/24	2024/25	2025/26	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$19,290,417	\$20,622,990	\$19,885,035	-4%
March			
2024	2025	2026	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,097,050	\$ 3,152,558	\$ 3,367,094	7%

### Public Safety Fund (0.10%)

Fiscal Year-to-Date March			
2023/24	2024/25	2025/26	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$12,860,250	\$13,748,634	\$13,256,704	-4%
March			
2024	2025	2026	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,398,031	\$ 2,101,704	\$ 2,244,732	7%

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

Fiscal Year-to-Date March			
2023/24	2024/25	2025/26	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$17,358,722	n/a
March			
2024	2025	2026	% Var vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 3,347,076	n/a