



Privilege (Sales) & Use Tax Collections For August 2026

(For Business Activity in July 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 increase of 25 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 August				August			
	2024/25	2025/26	2026/27	% 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	\$427,219	\$735,744	72%	n/a	\$158,074	\$409,301	159%
Automotive	6,270,214	4,661,503	5,743,716	23%	2,699,624	2,437,898	3,479,524	43%
Construction	5,424,384	4,904,318	6,238,386	27%	2,733,496	2,233,516	3,651,779	63%
Dining/ Entertainment	4,210,540	3,633,485	4,476,947	23%	1,677,508	1,847,817	2,512,323	36%
Food Stores	2,873,112	1,665,643	2,814,779	69%	892,373	1,006,745	1,410,476	40%
Hotel/Motel	1,918,162	1,492,300	1,774,924	19%	719,101	725,132	850,191	17%
Major Dept. Stores	3,613,098	2,479,596	3,100,193	25%	1,431,524	1,129,635	1,667,860	48%
Manufacturing	n/a	727,977	897,658	23%	n/a	431,937	530,301	23%
Misc. Retail Stores	12,443,803	9,929,740	12,199,688	23%	4,847,623	5,423,521	6,507,778	20%
Other Taxable Activity	6,090,251	948,194	1,068,562	13%	2,499,198	507,774	592,451	17%
Rentals	6,573,325	4,032,727	4,320,314	7%	2,679,864	2,024,288	2,313,180	14%
Service with Retail	n/a	2,512,836	3,271,996	30%	n/a	1,155,175	1,778,801	54%
Utilities	2,051,291	1,071,582	1,794,762	67%	1,012,529	254,006	903,109	256%
Wholesale	n/a	876,356	969,890	11%	n/a	470,786	478,407	2%
License fees, Penalty & Interest	0	421,922	353,837	-16%	112,509	258,589	188,226	-27%
Total	\$ 51,468,180	\$ 39,785,397	\$ 49,761,396	25%	\$ 21,305,349	\$ 20,064,892	\$ 27,273,706	36%
% Change vs. Prior Year		-23%				-6%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date August				% Var
2024/25	2025/26	2026/27	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 3,440,052	\$ 2,980,286	\$ 3,622,050	22%	
August				% Var
2024	2025	2026	vs 2025	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 1,370,650	\$ 1,486,182	\$ 1,594,759	7%	

Dedicated Funds

1990 Transportation Fund (0.20%)

Fiscal Year-to-Date August

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 5,675,726	\$ 4,410,009	\$ 5,618,342	27%

August

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,345,921	\$ 2,244,757	\$ 3,083,490	37%

2019 Transportation Fund (0.10%)

Fiscal Year-to-Date August

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,953,487	\$ 2,275,595	\$ 2,905,519	28%

August

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,215,971	\$ 1,152,703	\$ 1,586,530	38%

1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date August

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 5,908,824	\$ 3,109,432	\$ 75,529	-98%

August

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,431,856	\$ 870,407	\$ 66,188	-92%

2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date August

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 4,431,626	\$ 3,417,915	\$ 4,378,373	28%

August

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,823,894	\$ 1,734,777	\$ 2,399,884	38%

Public Safety Fund (0.10%)

Fiscal Year-to-Date August

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,954,409	\$ 2,278,609	\$ 2,918,920	28%

August

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,215,926	\$ 1,156,518	\$ 1,599,925	38%

2025 Parks & Preserve Fund (0.15%)

Fiscal Year-to-Date August

			% Var
2024/25	2025/26	2026/27	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 4,321,727	n/a

August

			% Var
2024	2025	2026	vs 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
n/a	n/a	\$ 2,350,242	n/a