



Privilege (Sales) & Use Tax Collections For January 2025

(For Business Activity in December 2024)

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, 0.15 percent additional dedicated Preserve Privilege and Use Taxes, 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 4 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 other taxable activity category had four categories extracted out of it. The new categories are amusement, manufacturing, wholesale, and service with retail. Other taxable activity is for any taxable activity that doesn't fit into one of the other categories.

Privilege (Sales) and Use Tax by Category (General & Dedicated Funds)

Category	Fiscal Year-to-Date January				January			
	2022/23	2023/24	2024/25	% 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	n/a	\$2,369,682	n/a	n/a	n/a	\$357,268	n/a
Automotive	21,096,664	20,312,667	21,547,962	6%	3,621,025	3,089,216	2,717,855	-12%
Construction	16,319,036	19,309,519	19,297,132	0%	2,559,338	3,009,990	2,155,931	-28%
Dining/ Entertainment	16,068,754	16,123,454	15,722,086	-2%	3,138,720	2,838,172	2,358,670	-17%
Food Stores	9,828,240	10,092,076	9,318,607	-8%	2,706,266	2,288,102	1,008,065	-56%
Hotel/Motel	9,590,473	8,637,770	8,781,295	2%	1,728,342	1,715,658	1,448,686	-16%
Major Dept. Stores	12,137,295	12,617,753	12,983,377	3%	2,066,770	2,393,708	2,228,811	-7%
Manufacturing	n/a	n/a	2,627,918	n/a	n/a	n/a	467,891	n/a
Misc. Retail Stores	41,086,018	38,895,594	42,593,857	10%	8,109,912	7,996,764	7,346,919	-8%
Other Taxable Activity	19,149,941	19,105,567	3,509,437	-82%	3,508,765	3,600,907	516,034	-86%
Rentals	23,844,814	23,750,955	23,444,116	-1%	5,263,278	3,771,290	3,571,852	-5%
Service with Retail	n/a	n/a	8,420,213	n/a	n/a	n/a	1,346,285	n/a
Utilities	5,398,652	5,632,595	6,161,920	9%	730,610	764,068	648,836	-15%
Wholesale	n/a	n/a	4,196,643	n/a	n/a	n/a	1,085,021	n/a
License fees, Penalty & Interest	1,931,067	1,996,429	2,148,177	8%	579,624	459,612	399,653	-13%
Total	\$ 176,450,955	\$ 176,474,378	\$ 183,122,422	4%	\$ 34,012,650	\$ 31,927,487	\$ 27,657,778	-13%
% Change vs. Prior Year		0%				-6%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date January				
2022/23	2023/24	2024/25	% Var	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 15,442,094	\$ 16,038,024	\$ 15,708,943	-2%	

January				
2023	2024	2025	% Var	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 3,212,127	\$ 3,173,540	\$ 2,540,881	-20%	

Dedicated Funds

1990 Transportation Fund (0.20%)

Fiscal Year-to-Date January				% Var
2022/23	2023/24	2024/25	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 19,374,340	\$ 19,589,245	\$ 20,012,716		2%

January				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 3,830,962	\$ 3,478,174	\$ 2,963,546		-15%

2019 Transportation Fund (0.10%)

Fiscal Year-to-Date January				% Var
2022/23	2023/24	2024/25	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 9,920,744	\$ 9,992,327	\$ 10,381,145		4%

January				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 1,912,107	\$ 1,805,224	\$ 1,567,444		-13%

1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date January				% Var
2022/23	2023/24	2024/25	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 20,031,004	\$ 19,985,707	\$ 20,769,709		4%

January				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 3,819,305	\$ 3,611,652	\$ 3,134,777		-13%

2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date January				% Var
2022/23	2023/24	2024/25	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 15,023,270	\$ 14,989,301	\$ 15,577,305		4%

January				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 2,864,481	\$ 2,708,742	\$ 2,351,086		-13%

Public Safety Fund (0.10%)

Fiscal Year-to-Date January				% Var
2022/23	2023/24	2024/25	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 10,015,488	\$ 9,992,844	\$ 10,384,847		4%

January				% Var
2023	2024	2025	vs 2024	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 1,909,651	\$ 1,805,825	\$ 1,567,388		-13%