



Privilege (Sales) & Use Tax Collections For May 2024

(For Business Activity in April 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 less than 1 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.

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

Category	Fiscal Year-to-Date May				May			
	2021/22	2022/23	2023/24	% Var	2022	2023	2024	% Var
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2023 <u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2023 <u>Actual</u>
Automotive	\$32,402,664	\$33,169,368	\$32,646,447	-2%	\$4,122,702	\$3,340,259	\$2,441,113	-27%
Construction	20,836,006	25,742,470	29,326,848	14%	2,592,005	3,000,549	1,970,735	-34%
Dining/ Entertainment	25,993,210	27,779,973	27,594,069	-1%	3,675,822	3,817,143	2,678,979	-30%
Food Stores	15,774,144	15,438,386	16,113,680	4%	2,570,607	2,190,376	1,026,000	-53%
Hotel/Motel	16,086,189	18,382,517	16,598,869	-10%	2,456,447	2,610,088	1,705,258	-35%
Major Dept. Stores	19,285,062	19,897,763	19,094,396	-4%	2,067,417	2,780,179	1,454,475	-48%
Misc. Retail Stores	59,359,457	64,463,441	62,920,339	-2%	6,768,613	8,532,766	5,643,337	-34%
Other Taxable Activity	28,687,659	31,764,392	31,022,842	-2%	3,443,138	3,613,914	2,887,218	-20%
Rentals	35,232,511	36,724,151	37,881,573	3%	3,495,976	3,699,676	3,703,270	0%
Utilities	8,037,786	8,349,074	8,688,317	4%	896,414	1,090,985	609,830	-44%
License fees, Penalty & Interest	2,459,706	2,575,448	2,529,915	-2%	153,153	160,112	82,806	-48%
Total	\$264,154,394	\$284,286,983	\$ 284,417,294	0%	\$ 32,242,293	\$ 34,836,047	\$ 24,203,021	-31%
% Change vs. Prior Year		8%				8%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date May				% Var
2021/22	2022/23	2023/24	vs 2023	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 29,584,592	\$33,183,594	\$32,317,600	-3%	
May				% Var
2022	2023	2024	vs 2023	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 4,770,332	\$ 4,882,360	\$ 3,389,327	-31%	

Dedicated Funds

1990 Transportation Fund (0.20%)

Fiscal Year-to-Date May

			% Var
2021/22	2022/23	2023/24	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$28,843,202	\$31,296,639	\$ 31,527,713	1%
May			
			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,552,939	\$ 3,867,545	\$ 2,696,917	-30%

2019 Transportation Fund (0.10%)

Fiscal Year-to-Date May

			% Var
2021/22	2022/23	2023/24	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$14,997,154	\$16,060,511	\$16,150,787	1%
May			
			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,840,194	\$ 1,990,196	\$ 1,382,196	-31%

1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date May

			% Var
2021/22	2022/23	2023/24	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$30,049,095	\$32,324,739	\$ 32,304,685	0%
May			
			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,682,207	\$ 3,974,923	\$ 2,764,291	-30%

2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date May

			% Var
2021/22	2022/23	2023/24	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$22,535,867	\$24,243,583	\$24,228,544	0%
May			
			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,761,659	\$ 2,981,196	\$ 2,073,220	-30%

Public Safety Fund (0.10%)

Fiscal Year-to-Date May

			% Var
2021/22	2022/23	2023/24	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$15,023,884	\$16,162,350	\$16,152,326	0%
May			
			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,841,101	\$ 1,987,460	\$ 1,382,143	-30%