



Privilege (Sales) & Use Tax Collections For September 2024

(For Business Activity in August 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 16 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 September				September			
	2022/23	2023/24	2024/25	% 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>
Amusement	n/a	n/a	\$845,903	n/a	n/a	n/a	\$845,903	n/a
Automotive	8,215,434	8,005,952	9,961,570	24%	2,486,870	2,688,881	3,691,356	37%
Construction	6,428,272	8,235,502	9,368,873	14%	2,005,450	2,404,516	3,944,488	64%
Dining/ Entertainment	6,256,620	6,262,556	6,664,815	6%	1,735,188	1,753,437	2,454,274	40%
Food Stores	3,750,708	3,793,186	4,559,775	20%	1,221,085	1,129,756	1,686,663	49%
Hotel/Motel	3,581,623	2,600,057	2,790,647	7%	760,366	736,994	872,485	18%
Major Dept. Stores	5,317,253	4,749,981	5,779,986	22%	1,972,993	1,865,531	2,166,888	16%
Manufacturing	n/a	n/a	1,067,570	n/a	n/a	n/a	1,067,570	n/a
Misc. Retail Stores	16,857,300	14,680,702	18,243,503	24%	4,780,910	4,474,291	5,799,700	30%
Other Taxable Activity	7,860,294	7,649,281	1,655,851	-78%	2,451,913	2,186,970	(4,434,400)	-303%
Rentals	9,281,463	9,978,468	10,047,608	1%	2,419,448	2,705,148	3,474,283	28%
Service with Retail	n/a	n/a	3,600,738	n/a	n/a	n/a	3,600,738	n/a
Utilities	2,260,485	2,250,434	2,957,279	31%	598,042	802,489	905,988	13%
Wholesale	n/a	n/a	1,506,565	n/a	n/a	n/a	1,506,565	n/a
License fees, Penalty & Interest	413,720	416,960	481,647	16%	100,338	105,531	119,862	14%
Total	\$ 70,223,171	\$ 68,623,079	\$ 79,532,329	16%	\$ 20,532,603	\$ 20,853,545	\$ 27,702,364	33%
% Change vs. Prior Year		-2%				2%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date September				% Var
2022/23	2023/24	2024/25	vs 2023	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 4,714,607	\$ 4,897,297	\$ 5,011,264		2%

September				% Var
2022	2023	2024	vs 2023	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 1,457,269	\$ 1,419,425	\$ 1,571,212		11%

Dedicated Funds

1990 Transportation Fund (0.20%)			
Fiscal Year-to-Date September			
			% Var
2022/23	2023/24	2024/25	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 7,684,324	\$ 7,732,981	\$ 8,736,382	13%
September			
			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,221,481	\$ 2,297,526	\$ 3,060,656	33%

2019 Transportation Fund (0.10%)			
Fiscal Year-to-Date September			
			% Var
2022/23	2023/24	2024/25	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 3,919,687	\$ 3,898,102	\$ 4,535,500	16%
September			
			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,149,308	\$ 1,191,509	\$ 1,582,013	33%

1995 McDowell Preserve Fund (0.20%)			
Fiscal Year-to-Date September			
			% Var
2022/23	2023/24	2024/25	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 8,028,333	\$ 7,803,452	\$ 9,072,938	16%
September			
			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,353,308	\$ 2,380,548	\$ 3,164,114	33%

2004 McDowell Preserve Fund (0.15%)			
Fiscal Year-to-Date September			
			% Var
2022/23	2023/24	2024/25	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 6,021,256	\$ 5,852,599	\$ 6,804,715	16%
September			
			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,764,983	\$ 1,785,414	\$ 2,373,090	33%

Public Safety Fund (0.10%)			
Fiscal Year-to-Date September			
			% Var
2022/23	2023/24	2024/25	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 4,014,161	\$ 3,901,722	\$ 4,536,464	16%
September			
			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,176,652	\$ 1,190,273	\$ 1,582,056	33%