



## **Privilege (Sales) & Use Tax Collections For October 2024**

**(For Business Activity in September 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 October				October			
	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	\$1,098,278	n/a	n/a	n/a	\$252,375	n/a
Automotive	12,440,185	11,380,187	12,433,839	9%	4,224,751	3,374,235	2,472,269	-27%
Construction	9,281,315	11,499,935	11,496,240	0%	2,853,043	3,264,433	2,127,367	-35%
Dining/ Entertainment	8,951,581	8,868,033	8,364,667	-6%	2,694,961	2,605,477	1,699,852	-35%
Food Stores	5,510,428	5,937,577	5,356,140	-10%	1,759,720	2,144,392	796,365	-63%
Hotel/Motel	4,880,252	3,724,849	3,836,123	3%	1,298,629	1,124,792	1,045,475	-7%
Major Dept. Stores	7,164,906	6,608,735	7,150,210	8%	1,847,653	1,858,754	1,370,225	-26%
Manufacturing	n/a	n/a	1,351,449	n/a	n/a	n/a	283,878	n/a
Misc. Retail Stores	22,591,594	20,278,017	22,737,027	12%	5,734,294	5,597,314	4,493,524	-20%
Other Taxable Activity	10,403,431	10,475,202	2,106,339	-80%	2,543,137	2,825,922	450,488	-84%
Rentals	12,993,457	13,670,444	13,151,376	-4%	3,711,994	3,691,975	3,103,768	-16%
Service with Retail	n/a	n/a	4,687,453	n/a	n/a	n/a	1,086,716	n/a
Utilities	3,278,384	3,371,326	3,632,163	8%	1,017,899	1,120,892	674,884	-40%
Wholesale	n/a	n/a	1,996,144	n/a	n/a	n/a	489,579	n/a
License fees, Penalty & Interest	534,278	562,697	609,601	8%	120,558	145,737	127,954	-12%
<b>Total</b>	<b>\$ 98,029,811</b>	<b>\$ 96,377,002</b>	<b>\$ 100,007,048</b>	<b>4%</b>	<b>\$ 27,806,641</b>	<b>\$ 27,753,923</b>	<b>\$ 20,474,719</b>	<b>-26%</b>
% Change vs. Prior Year		-2%				0%		

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

Fiscal Year-to-Date October				
2022/23	2023/24	2024/25	% Var	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2023	<u>Actual</u>
\$ 6,943,532	\$ 6,994,609	\$ 6,850,871	-2%	

  

October				
2022	2023	2024	% Var	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2023	<u>Actual</u>
\$ 2,228,925	\$ 2,097,311	\$ 1,839,607	-12%	

## Dedicated Funds

### 1990 Transportation Fund (0.20%)

Fiscal Year-to-Date October			
2022/23	2023/24	2024/25	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$10,744,041	\$10,882,734	\$ 11,001,169	1%
October			
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>
\$ 3,059,717	\$ 3,149,753	\$ 2,264,787	-28%

### 2019 Transportation Fund (0.10%)

Fiscal Year-to-Date October			
2022/23	2023/24	2024/25	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 5,506,202	\$ 5,480,713	\$ 5,703,052	4%
October			
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>
\$ 1,586,515	\$ 1,582,611	\$ 1,167,552	-26%

### 1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date October			
2022/23	2023/24	2024/25	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$11,206,243	\$10,958,738	\$ 11,405,962	4%
October			
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>
\$ 3,177,910	\$ 3,155,286	\$ 2,333,024	-26%

### 2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date October			
2022/23	2023/24	2024/25	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 8,404,692	\$ 8,219,066	\$ 8,554,487	4%
October			
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>
\$ 2,383,436	\$ 2,366,467	\$ 1,749,772	-26%

### Public Safety Fund (0.10%)

Fiscal Year-to-Date October			
2022/23	2023/24	2024/25	% Var
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 5,603,113	\$ 5,479,364	\$ 5,702,978	4%
October			
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>
\$ 1,588,952	\$ 1,577,642	\$ 1,166,513	-26%