



Privilege (Sales) & Use Tax Collections For November 2024

(For Business Activity in October 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 5 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 November				November			
	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	\$1,387,084	n/a	n/a	n/a	\$288,806	n/a
Automotive	14,889,075	13,796,451	14,948,739	8%	2,448,889	2,416,264	2,514,900	4%
Construction	11,275,203	13,314,007	13,779,150	3%	1,993,888	1,814,072	2,282,910	26%
Dining/ Entertainment	10,780,877	10,925,230	10,423,165	-5%	1,829,296	2,057,197	2,058,498	0%
Food Stores	6,223,684	6,370,429	6,353,946	0%	713,256	432,851	997,806	131%
Hotel/Motel	6,235,964	5,238,778	5,497,660	5%	1,355,712	1,513,929	1,661,537	10%
Major Dept. Stores	8,013,812	7,993,302	8,826,603	10%	848,906	1,384,567	1,676,393	21%
Manufacturing	n/a	n/a	1,711,905	n/a	n/a	n/a	360,456	n/a
Misc. Retail Stores	27,277,285	25,109,943	28,086,035	12%	4,685,691	4,831,927	5,349,008	11%
Other Taxable Activity	13,001,807	12,911,612	2,572,698	-80%	2,598,376	2,436,409	466,359	-81%
Rentals	15,798,062	16,611,618	16,169,957	-3%	2,804,605	2,941,174	3,018,581	3%
Service w ith Retail	n/a	n/a	5,776,044	n/a	n/a	n/a	1,088,591	n/a
Utilities	3,836,596	4,102,916	4,433,722	8%	558,212	731,590	801,559	10%
Wholesale	n/a	n/a	2,586,344	n/a	n/a	n/a	590,200	n/a
License fees, Penalty & Interest	714,575	867,097	907,949	5%	180,297	304,400	298,348	-2%
Total	\$ 118,046,940	\$ 117,241,382	\$ 123,461,001	5%	\$ 20,017,129	\$ 20,864,380	\$ 23,453,954	12%
% Change vs. Prior Year		-1%				4%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date November				% Var
2022/23	2023/24	2024/25	vs 2023	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 9,302,737	\$ 9,616,660	\$ 9,715,148	1%	
November				% Var
2022	2023	2024	vs 2023	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 2,359,205	\$ 2,622,051	\$ 2,864,277	9%	

Dedicated Funds

1990 Transportation Fund (0.20%)			
Fiscal Year-to-Date November			
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>
\$12,925,359	\$13,129,633	\$ 13,575,354	3%
November			
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>
\$ 2,181,319	\$ 2,246,899	\$ 2,574,185	15%

2019 Transportation Fund (0.10%)			
Fiscal Year-to-Date November			
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>
\$ 6,644,888	\$ 6,661,828	\$ 7,030,579	6%
November			
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>
\$ 1,138,686	\$ 1,181,115	\$ 1,327,527	12%

1995 McDowell Preserve Fund (0.20%)			
Fiscal Year-to-Date November			
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>
\$13,484,427	\$13,321,768	\$ 14,061,672	6%
November			
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>
\$ 2,278,183	\$ 2,363,030	\$ 2,655,710	12%

2004 McDowell Preserve Fund (0.15%)			
Fiscal Year-to-Date November			
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>
\$10,113,332	\$ 9,991,341	\$10,546,272	6%
November			
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>
\$ 1,708,640	\$ 1,772,275	\$ 1,991,785	12%

Public Safety Fund (0.10%)			
Fiscal Year-to-Date November			
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>
\$ 6,742,203	\$ 6,660,877	\$ 7,030,831	6%
November			
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>
\$ 1,139,090	\$ 1,181,514	\$ 1,327,853	12%