



Privilege (Sales) & Use Tax Collections For December 2024

(For Business Activity in November 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 8 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 December				December			
	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	\$2,012,414	n/a	n/a	n/a	\$625,329	n/a
Automotive	17,475,639	17,223,452	18,830,108	9%	2,586,564	3,427,001	3,881,369	13%
Construction	13,759,698	16,299,529	17,141,200	5%	2,484,495	2,985,521	3,362,050	13%
Dining/ Entertainment	12,930,035	13,285,281	13,363,416	1%	2,149,157	2,360,051	2,940,252	25%
Food Stores	7,121,974	7,803,974	8,310,542	6%	898,290	1,433,546	1,956,596	36%
Hotel/Motel	7,862,130	6,922,112	7,332,610	6%	1,626,166	1,683,334	1,834,950	9%
Major Dept. Stores	10,070,525	10,224,045	10,754,566	5%	2,056,713	2,230,742	1,927,963	-14%
Manufacturing	n/a	n/a	2,160,027	n/a	n/a	n/a	448,122	n/a
Misc. Retail Stores	32,976,106	30,898,830	35,246,938	14%	5,698,821	5,788,886	7,160,903	24%
Other Taxable Activity	15,641,176	15,504,661	2,993,403	-81%	2,639,369	2,593,049	420,705	-84%
Rentals	18,581,536	19,979,664	19,872,264	-1%	2,783,474	3,368,047	3,702,307	10%
Service with Retail	n/a	n/a	7,073,928	n/a	n/a	n/a	1,297,884	n/a
Utilities	4,668,042	4,868,528	5,513,084	13%	831,446	765,612	1,079,362	41%
Wholesale	n/a	n/a	3,111,622	n/a	n/a	n/a	525,278	n/a
License fees, Penalty & Interest	1,351,444	1,536,817	1,748,524	14%	636,869	669,719	840,575	26%
Total	\$ 142,438,304	\$ 144,546,891	\$ 155,464,644	8%	\$ 24,391,364	\$ 27,305,509	\$ 32,003,643	17%
% Change vs. Prior Year		1%				12%		

Transient Occupancy (Bed) Tax (5%)

Fiscal Year-to-Date December				% Var
2022/23	2023/24	2024/25	vs 2023	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 12,229,967	\$ 12,864,485	\$ 13,168,062	2%	

December				% Var
2022	2023	2024	vs 2023	
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
\$ 2,927,230	\$ 3,247,825	\$ 3,452,913	6%	

Dedicated Funds

1990 Transportation Fund (0.20%)

Fiscal Year-to-Date December

			% Var
2022/23	2023/24	2024/25	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$15,543,378	\$16,111,071	\$ 17,049,169	6%

December

			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,618,019	\$ 2,981,437	\$ 3,473,815	17%

2019 Transportation Fund (0.10%)

Fiscal Year-to-Date December

			% Var
2022/23	2023/24	2024/25	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 8,008,638	\$ 8,187,103	\$ 8,813,700	8%

December

			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,363,750	\$ 1,525,275	\$ 1,783,121	17%

1995 McDowell Preserve Fund (0.20%)

Fiscal Year-to-Date December

			% Var
2022/23	2023/24	2024/25	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$16,211,699	\$16,374,056	\$ 17,634,931	8%

December

			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,727,272	\$ 3,052,287	\$ 3,573,259	17%

2004 McDowell Preserve Fund (0.15%)

Fiscal Year-to-Date December

			% Var
2022/23	2023/24	2024/25	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$12,158,789	\$12,280,559	\$13,226,219	8%

December

			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 2,045,457	\$ 2,289,218	\$ 2,679,947	17%

Public Safety Fund (0.10%)

Fiscal Year-to-Date December

			% Var
2022/23	2023/24	2024/25	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 8,105,837	\$ 8,187,019	\$ 8,817,460	8%

December

			% Var
2022	2023	2024	vs 2023
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
\$ 1,363,634	\$ 1,526,142	\$ 1,786,629	17%