

Lake Havasu City

Transaction Privilege Tax (TPT) Collections Report

October 2025



This month's TPT Collection Report includes all collections through October (merchant collections through September 2025). The Arizona Department of Revenue provides tax collection information.

Sales tax revenues for October 2025 totaled \$3.1 million, down 4.0% from October 2024's \$3.2 million. Overall, FY2026 revenues are tracking slightly below the prior year and budget expectations.

Fiscal YTD vs. Budget

Current Year Actual 2026 FYTD	Budget 2026 FYTD	% Increase/Decrease Over Budget
\$ 9,311,232	\$ 9,406,727	-1.0%

Fiscal YTD vs. Prior Fiscal YTD

Current Year Actual 2026 FYTD	Prior Year Actual 2025 FYTD	% Increase/Decrease Over Prior FYTD
\$ 9,311,232	\$ 9,455,720	-1.5%

Month vs. Month Prior Year

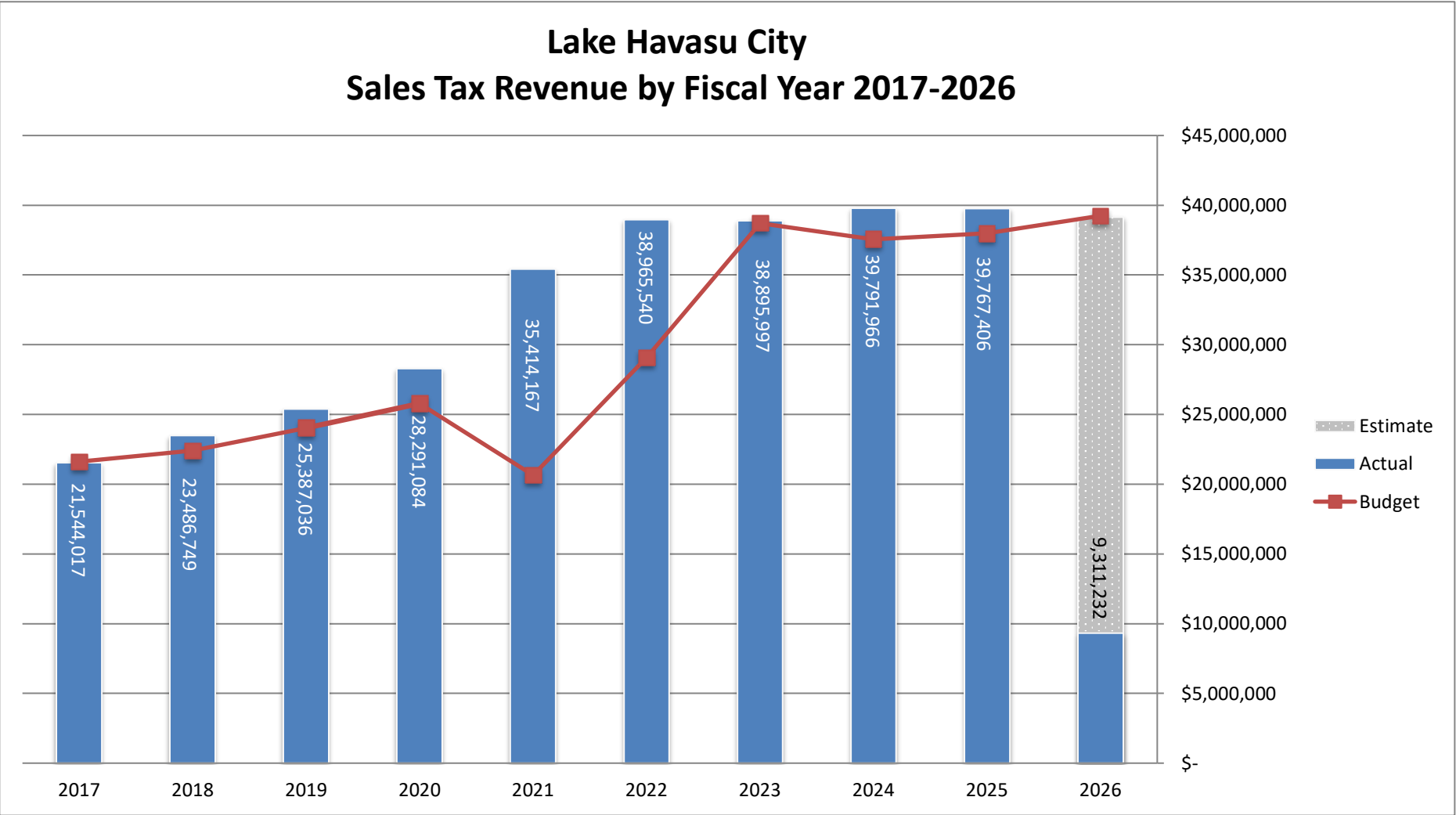
October 2025	October 2024	% Increase/Decrease Over Prior Year
\$ 3,131,630	\$ 3,260,655	-4.0%

Year-to-date revenues total \$9.3 million, slightly below last year's \$9.4 million and 1.0% under budget. October reflected a broad-based slowdown, driven primarily by declines in Use Tax and Restaurants and Bars. These decreases were partly offset by growth in Construction and Online Retail. Construction increased 31.0% and Online Retail by 9.6% in October, while Restaurants and Bars fell 11.6%, Accommodations decreased 8.3%, and Retail declined 1.6%. Use Tax revenue was down \$102,118, largely due to the ongoing effect of a prior-year refund adjustment.

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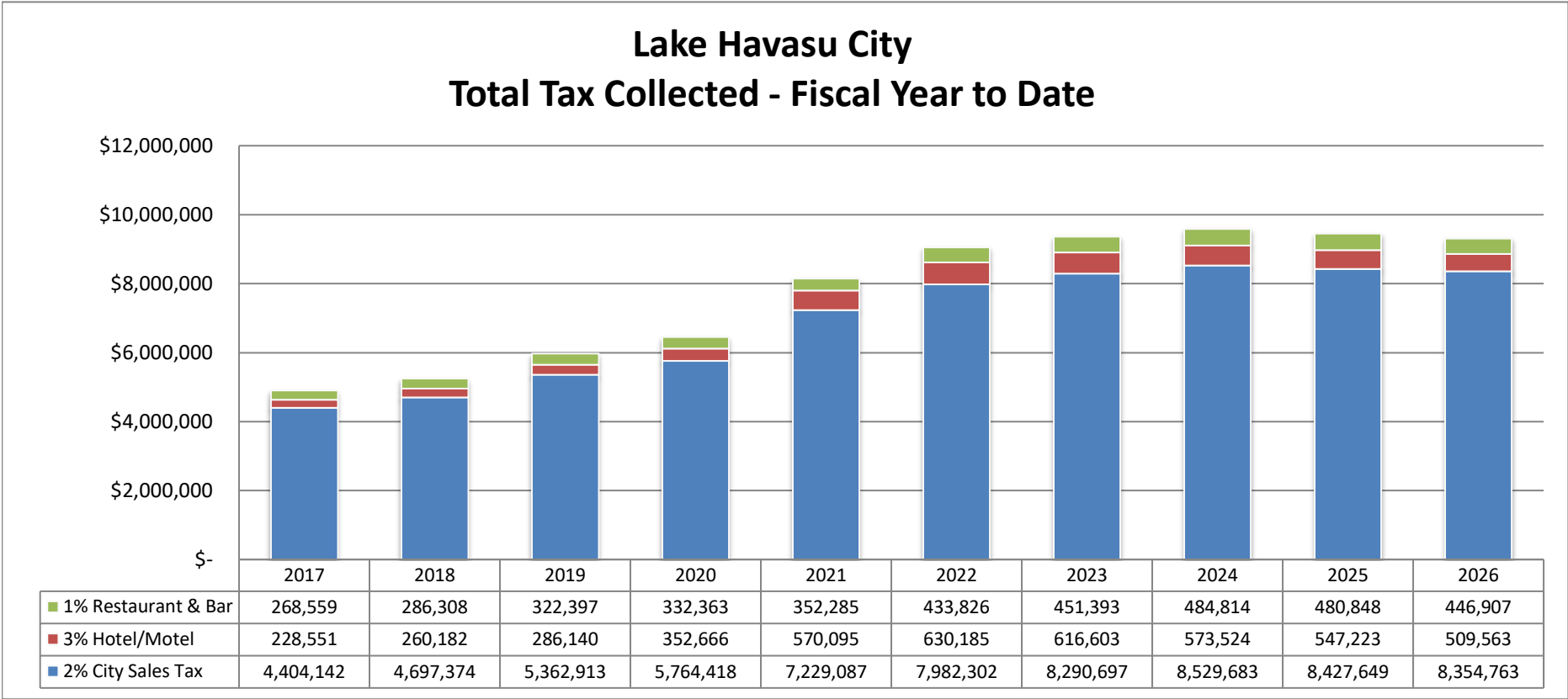


The high growth in FY21 is due to the influx of visitors from neighboring states with stricter COVID restrictions.

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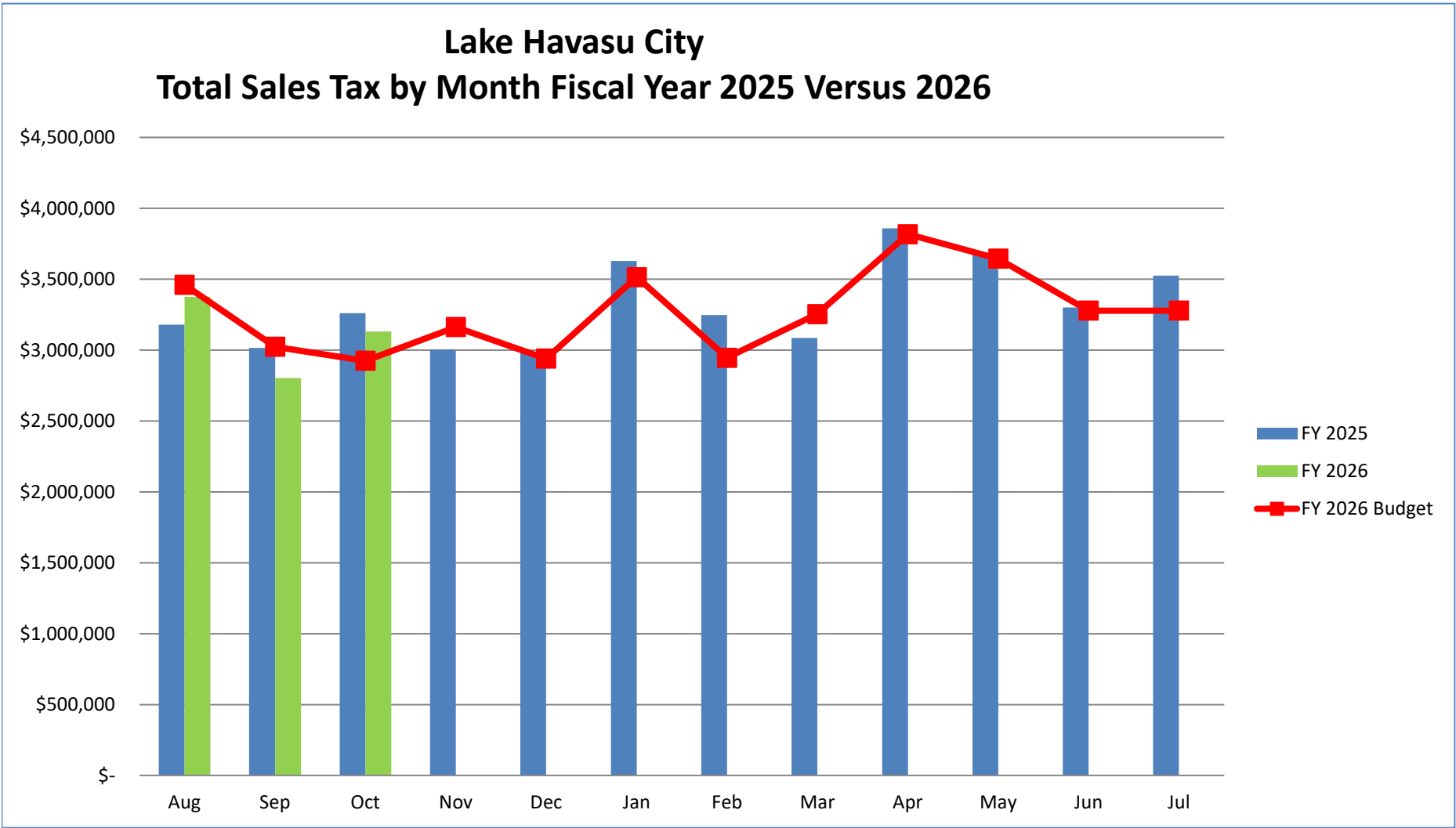
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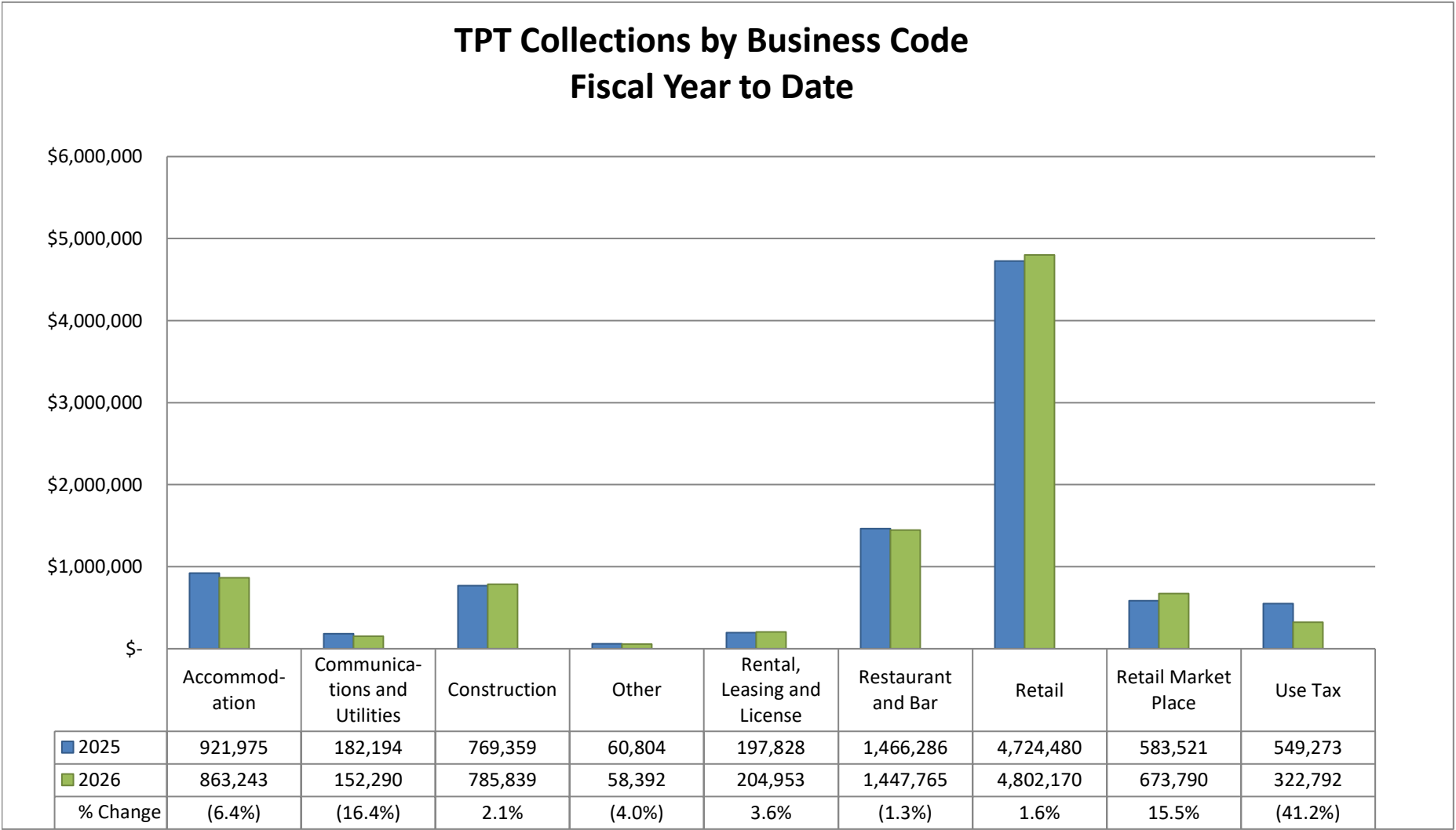
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Retail Sales

Retail sales are the most significant component of the City's overall TPT collections. In October, retail sales tax collections decreased by \$28,058 (-1.6%) from the previous year.

Month vs. Month Prior Year

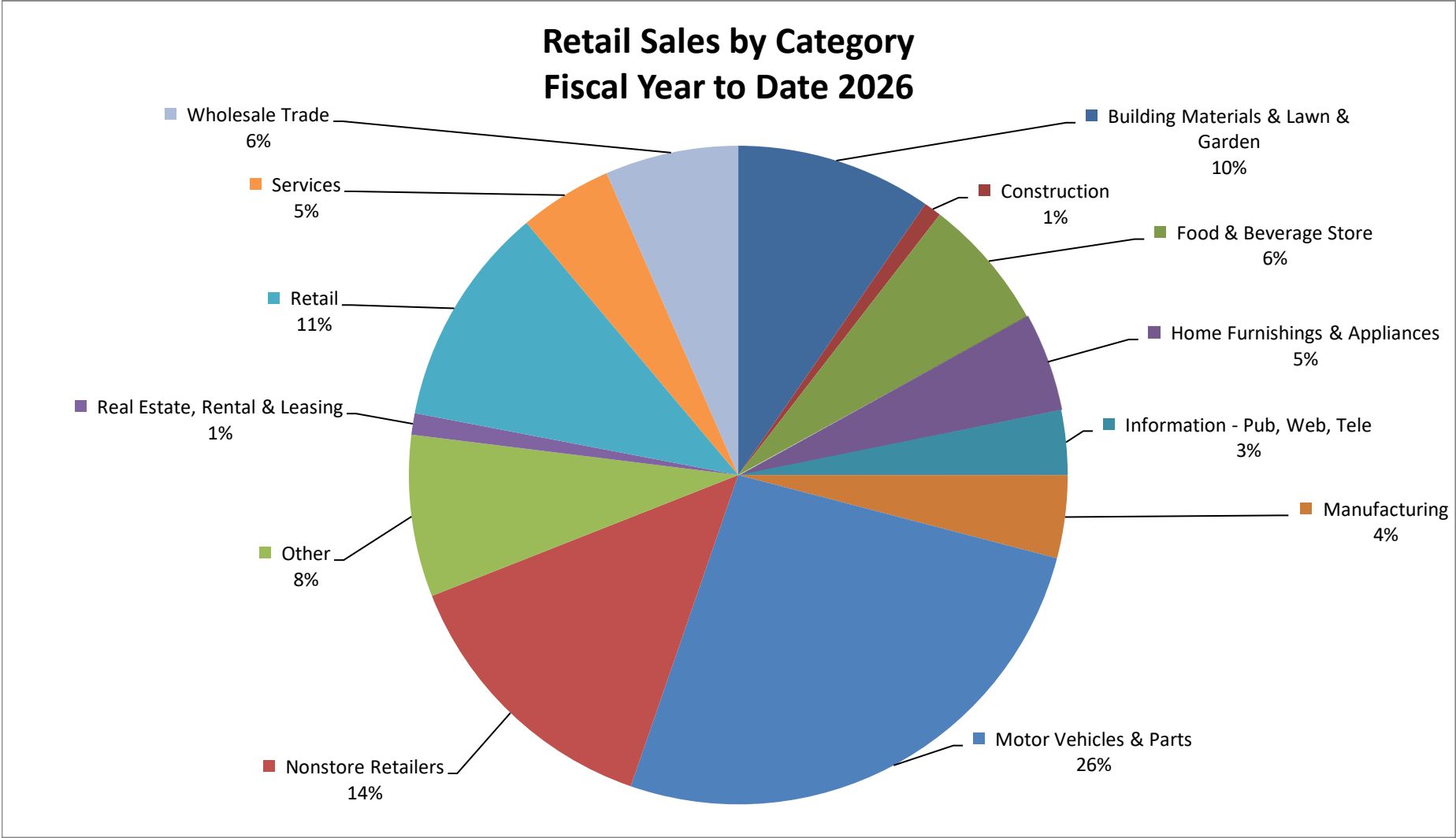
Month	FY 2026	FY 2025	% Increase/Decrease Over Prior Year
October	\$ 1,772,573	\$ 1,800,631	-1.6%

Fiscal YTD vs. Prior Fiscal YTD

2026 FYTD	2025 FYTD	% Increase/Decrease Over Prior FYTD
\$ 5,475,960	\$ 5,308,001	3.2%

Month vs. Month Prior Year Retail Sales Categories

Retail Trade Categories	October 2025	October 2024	Change %
Building Materials & Lawn & Garden	\$ 182,413	\$ 198,953	-8.3%
Construction	\$ 14,232	\$ 12,927	10.1%
Food & Beverage Store	\$ 105,108	\$ 113,469	-7.4%
Home Furnishings & Appliances	\$ 85,834	\$ 95,499	-10.1%
Information - Pub, Web, Tele	\$ 57,513	\$ 53,379	7.7%
Manufacturing	\$ 95,797	\$ 144,437	-33.7%
Motor Vehicles & Parts	\$ 454,156	\$ 408,909	11.1%
Nonstore Retailers	\$ 240,824	\$ 235,247	2.4%
Other	\$ 141,147	\$ 129,575	8.9%
Real Estate, Rental & Leasing	\$ 17,762	\$ 15,211	16.8%
Retail	\$ 190,872	\$ 196,538	-2.9%
Services	\$ 86,782	\$ 86,100	0.8%
Wholesale Trade	\$ 100,133	\$ 110,388	-9.3%
Total	\$ 1,772,573	\$ 1,800,631	-1.6%



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Accommodations Plus Restaurant and Bar

Lake Havasu City collects a tax on Accommodations of 3.0% and Restaurant and Bar sales of 1.0%. The revenues generated support tourism and economic development. The Partnership of Economic Development (PED) receives \$500,000 annually, and Go Lake Havasu receives \$1.6 million annually.

Month vs. Month Prior Year

Tax Type	October 2025	October 2024	% Increase/Decrease Over Prior Year
1% Restaurant and Bar	\$ 142,451	\$ 163,386	-12.8%
3% Hotel/Motel	\$ 125,950	\$ 140,494	-10.4%
2% City Sales Tax	\$ 9,042,832	\$ 9,151,840	-1.2%

Fiscal YTD vs. Prior Fiscal YTD

Tax Type	2026 FYTD	2025 FYTD	% Increase/Decrease Over Prior Year
1 % Restaurant and Bar	\$ 446,907	\$ 480,848	-7.1%
3% Hotel/Motel	\$ 509,563	\$ 547,223	-6.9%
2% City Sales Tax	\$ 8,354,763	\$ 8,427,649	-0.9%

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