



December 2020

Sales, Use and Accommodation Tax Report

The Lake Havasu City Sales, Use and Accommodation Tax Report examines taxes collected during the month of November 2020 by businesses and vendors, which were reported and remitted to the Arizona Department of Revenue in December 2020. Tax collection information is provided by Arizona Department of Revenue.

Sales Tax

Fiscal Year to Date (FYTD) November 2020 sales tax collections are 68.2% above budget and 26.0% above prior year. The month of November is 24.7% above prior year.

Fiscal YTD vs. Budget

Current Year Actual 2021 FYTD	Budget 2021 FYTD	% Increase/Decrease over Budget
\$ 13,483,909	\$ 8,085,153	66.8%

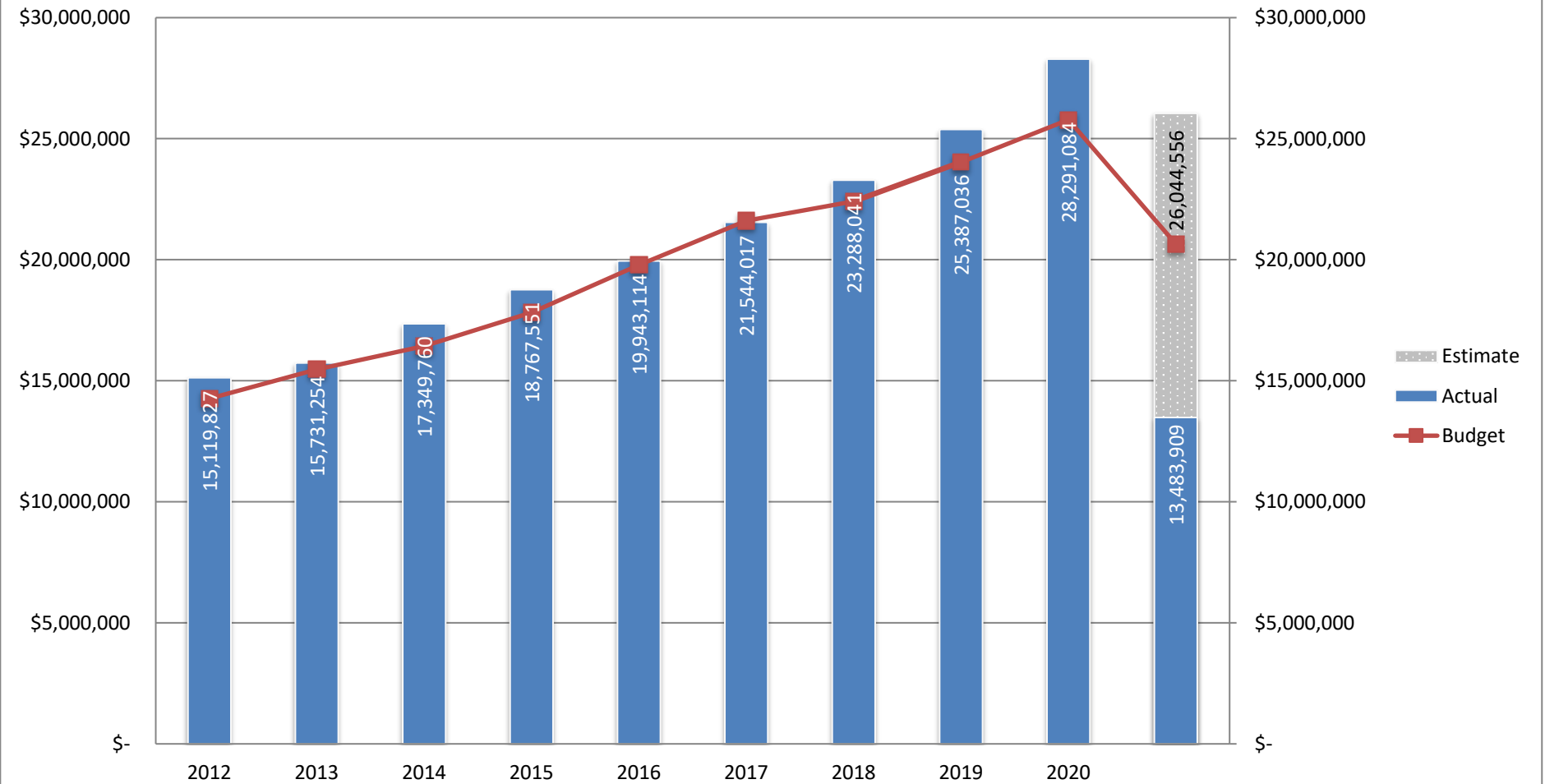
Fiscal YTD vs. Prior Fiscal YTD

Current Year Actual 2021 FYTD	Prior Year Actual 2020 FYTD	% Increase/Decrease over Prior FYTD
\$ 13,483,909	\$ 10,818,639	24.6%

Month vs. Month Prior Year

December 2020	December 2019	% Increase/Decrease over Prior Year
\$ 2,678,501	\$ 2,241,675	19.5%

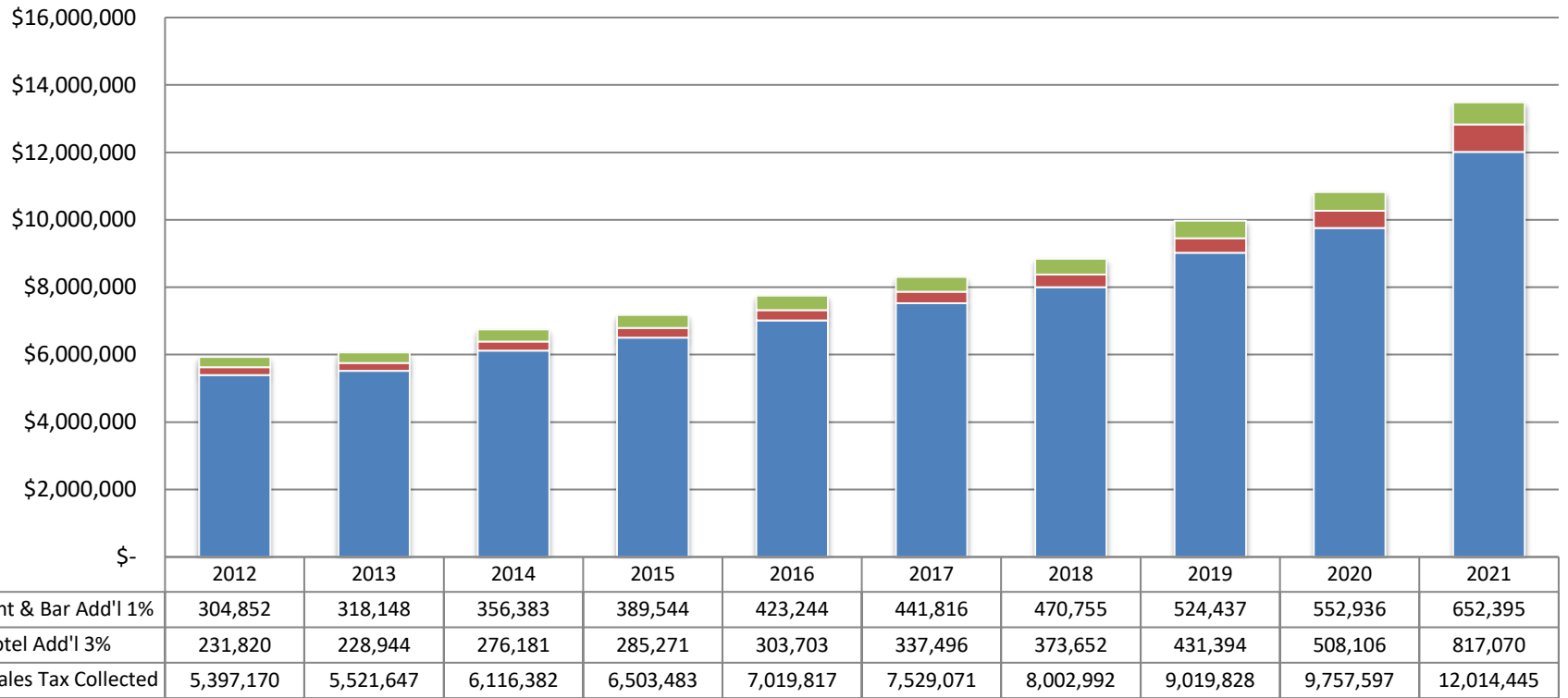
Lake Havasu City Sales Tax Revenue by Fiscal Year 2020-2021



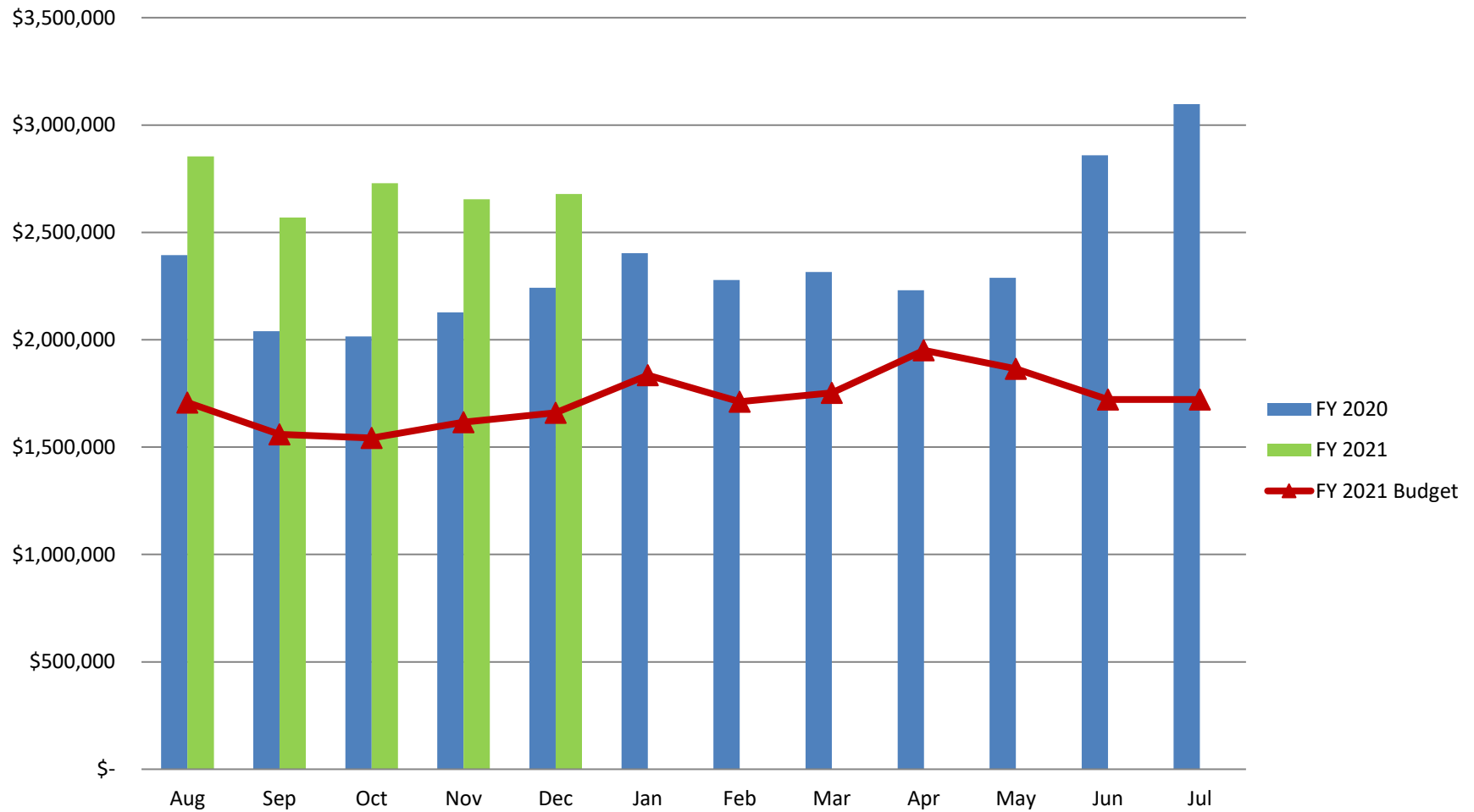
Lake Havasu City

Total Tax Collected - Fiscal Year to Date

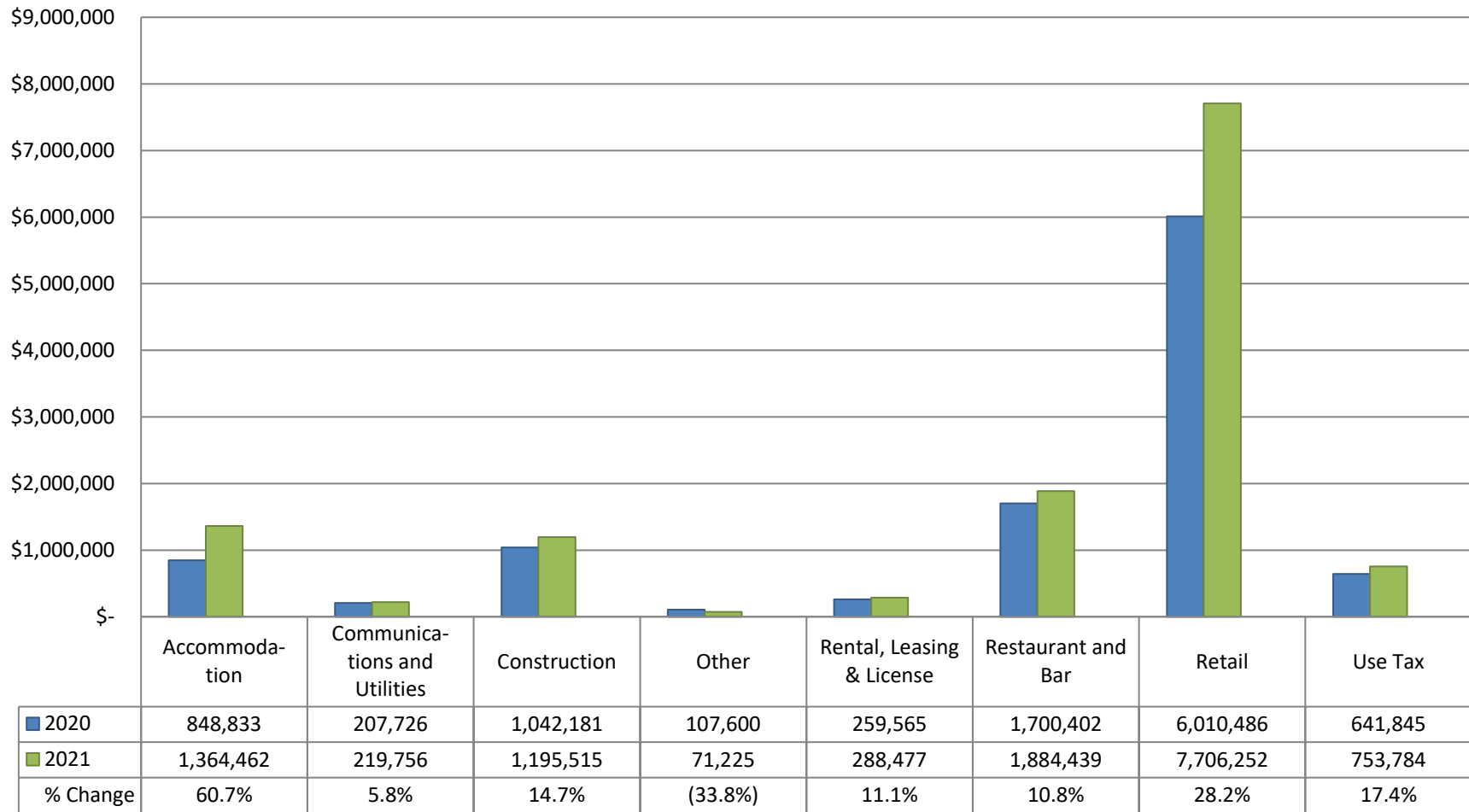
December 2020



Lake Havasu City Total Sales Tax by Month Fiscal Year 2020 versus 2021



Lake Havasu City **Sales Tax Collections by Industry** **FYTD 2020 vs. FYTD 2021**



Retail Sales

December retail sales tax collections have Increased by \$233,702 or 16.9% compared to the same period last year. Fiscal Year to Date collections are 28.2% higher than last year. Note that the Wayfair case - requiring out-of-state online retailers to remit Arizona TPT taxes went into effect 10-1-2019.

Month vs. Month Prior Year

Month	FY 2021	FY 2020	% Increase/Decrease over Prior Year
December	\$ 1,616,227	\$ 1,382,525	16.9%

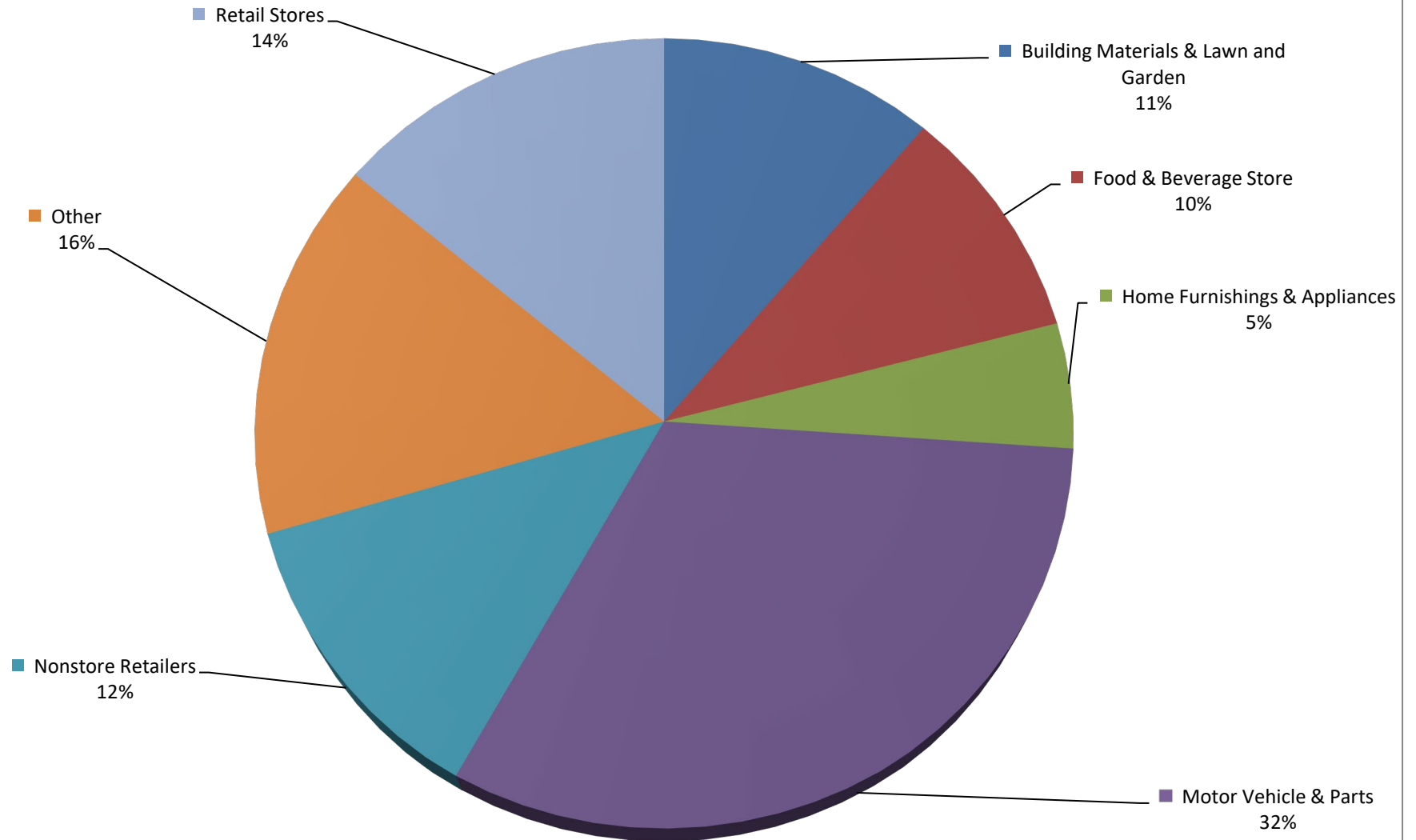
Fiscal YTD vs. Prior Fiscal YTD

2021 FYTD	2020 FYTD	% Increase/Decrease over Prior FYTD
\$ 7,706,252	\$ 6,010,486	28.2%

Month vs. Month Prior Year Retail Sales Categories

Retail Trade Categories	December 2020	December 2019	Change %
Building Materials & Lawn and Garden	\$ 193,487	\$ 162,411	19.1%
Food & Beverage Store	\$ 151,547	\$ 123,177	23.0%
Home Furnishings & Appliances	\$ 82,583	\$ 66,565	24.1%
Motor Vehicle & Parts	\$ 453,614	\$ 401,485	13.0%
Non-Store Retailers	\$ 224,773	\$ 150,357	49.5%
Other	\$ 258,961	\$ 223,042	16.1%
Retail Stores	\$ 251,261	\$ 255,489	-1.7%
Total	\$ 1,616,227	\$ 1,382,525	16.9%

Retail Sales by Category FYTD December 2020



Accommodations and Restaurant & Bar

Lake Havasu City collects an additional tax on accommodations (3%) and restaurant & bar sales (1%). The revenues generated by these additional taxes support tourism and economic development. The Partnership of Economic Development (PED) receives \$500,000 annually and the Convention & Visitor's Bureau (CVB) receives 75% of the taxes. Year to Date payments to the CVB is \$1,094,158.

Month vs. Month Prior Year

Tax Type	December 2020	December 2019	% Increase/Decrease over Prior Year
Restaurant & Bar Additional 1%	\$ 170,652	\$ 108,566	57.2%
Hotel/Motel Additional 3%	\$ 94,434	\$ 63,473	48.8%
2% City Sales Tax Collected	\$ 2,413,415	\$ 2,069,636	16.6%

Fiscal YTD vs. Prior Fiscal YTD

Tax Type	2021 FYTD	2020 FYTD	% Increase/Decrease over Prior Year
Restaurant & Bar Additional 1%	\$ 652,395	\$ 552,936	18.0%
Hotel/Motel Additional 3%	\$ 817,070	\$ 508,106	60.8%
2% City Sales Tax Collected	\$ 12,014,445	\$ 9,757,597	23.1%