

Lake Havasu City

Transaction Privilege Tax (TPT) Collections Report

December 2025



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

Sales tax revenues for December 2025 totaled \$2,987,587 million, down .1% from Decembers 2024's \$2,989,180 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
\$ 15,314,059	\$ 15,509,306	-1.3%

Fiscal YTD vs. Prior Fiscal YTD

Current Year Actual 2026 FYTD	Prior Year Actual 2025 FYTD	% Increase/Decrease Over Prior FYTD
\$ 15,314,059	\$ 15,448,347	-0.9%

Month vs. Month Prior Year

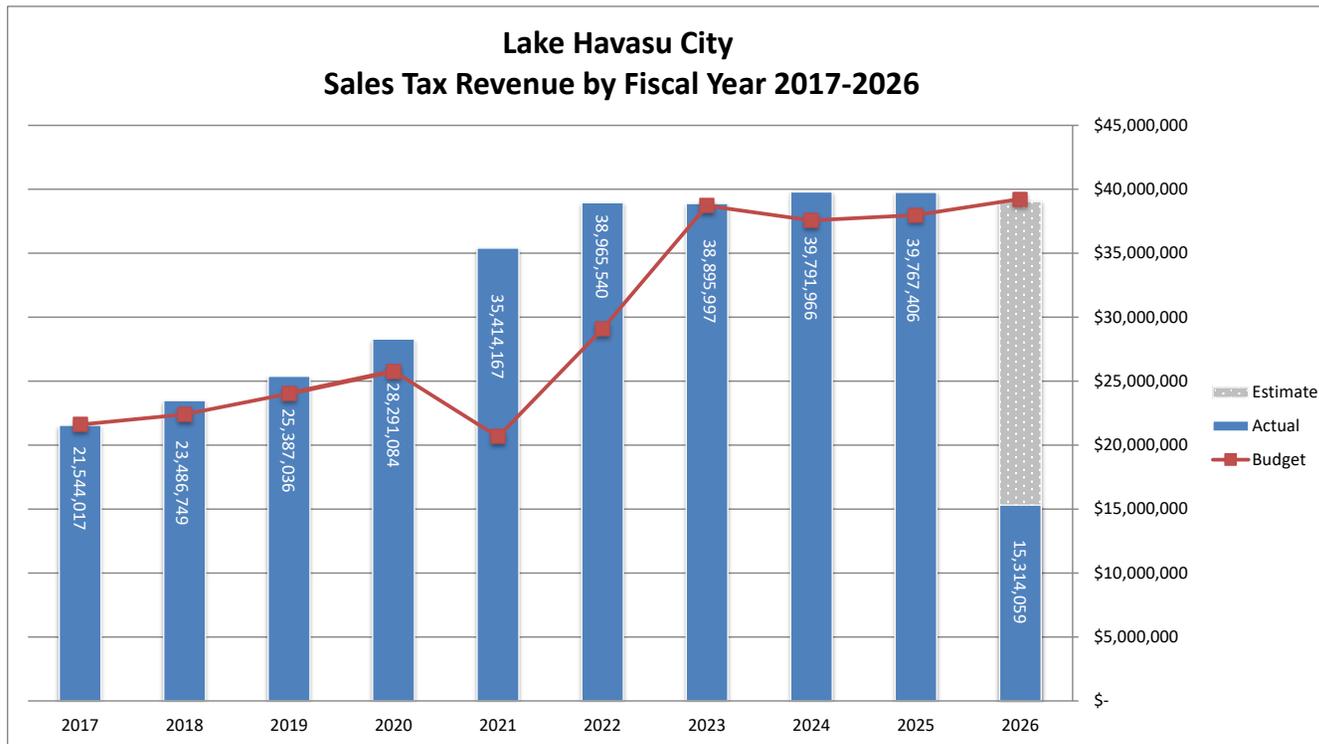
December 2025	December 2024	% Increase/Decrease Over Prior Year
\$ 2,987,588	\$ 2,989,180	-0.1%

Year-to-date revenues total \$15.3 million, slightly below last year's \$15.4 million and 1.3% under budget. December decreased primarily in Construction & Retail. These decreases were partly offset by growth in Accommodations and Restaurant & Bar. Accommodations increased 8.2% and Restaurants 10.6 % in December, while Retail fell 1.1%, and Construction decreased 23.8%. Note: The City received a catch-up payment from the State for one hotel that was not received in November; excluding these funds, accommodations are down 2.2% in December.

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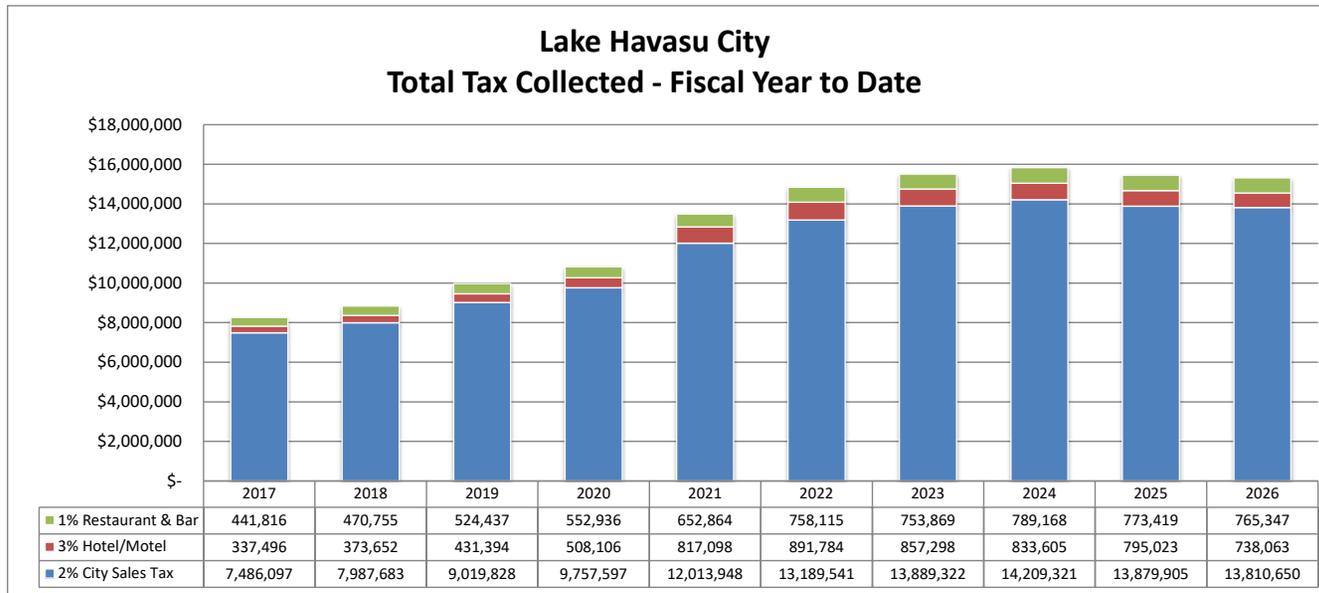


The high growth in FY21 is due to the influx of visitors from neighboring states with stricter COVID restrictions.

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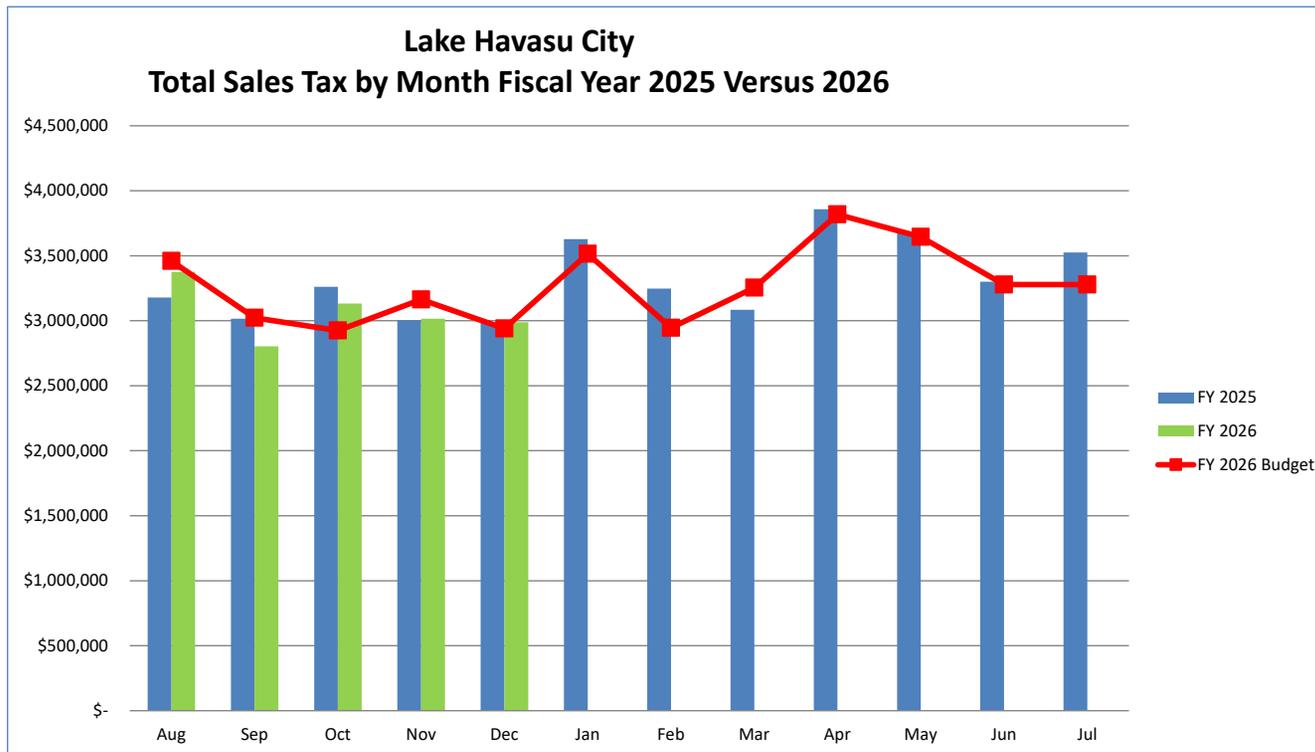
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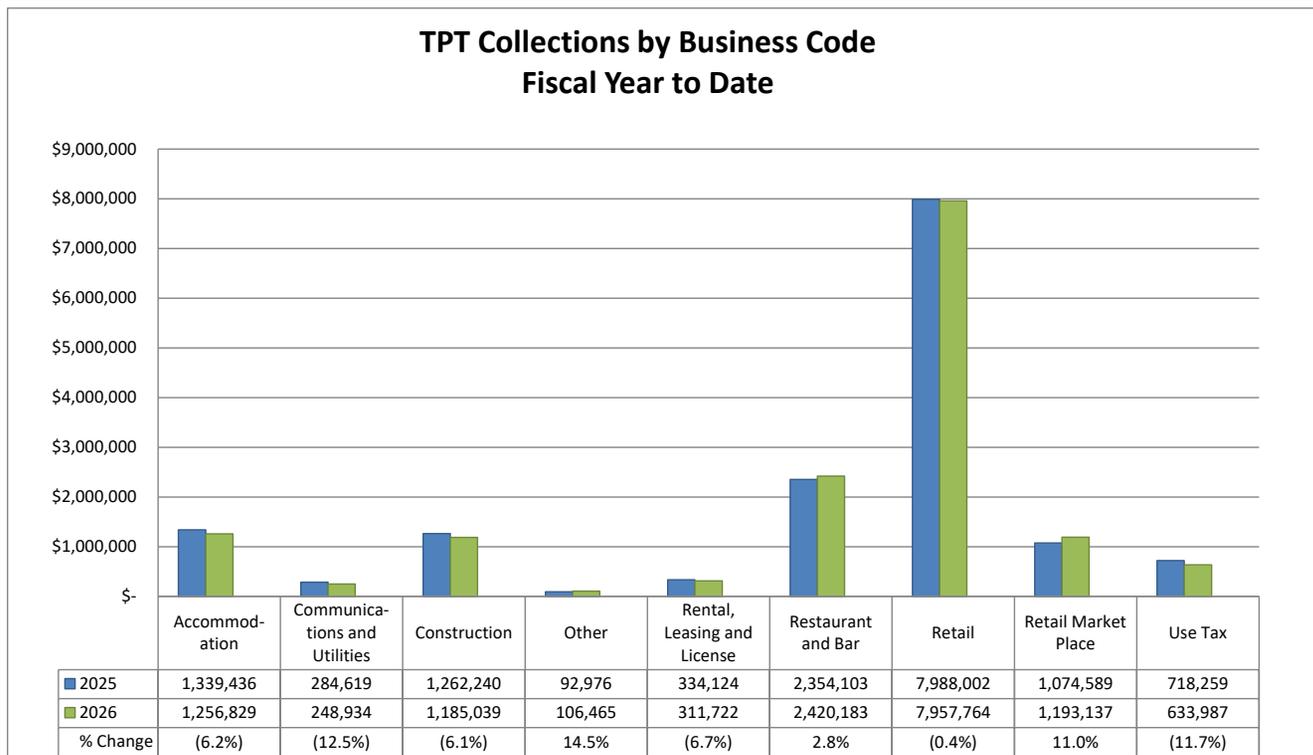
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Retail Sales

Retail sales are the most significant component of the City's overall TPT collections. In December, retail sales tax collections decreased by \$20,476 (-1.1%) from the previous year.

Month vs. Month Prior Year

Month	FY 2026	FY 2025	% Increase/Decrease Over Prior Year
December	\$ 1,847,351	\$ 1,867,827	-1.1%

Fiscal YTD vs. Prior Fiscal YTD

2026 FYTD	2025 FYTD	% Increase/Decrease Over Prior FYTD
\$ 9,150,901	\$ 9,062,591	1.9%

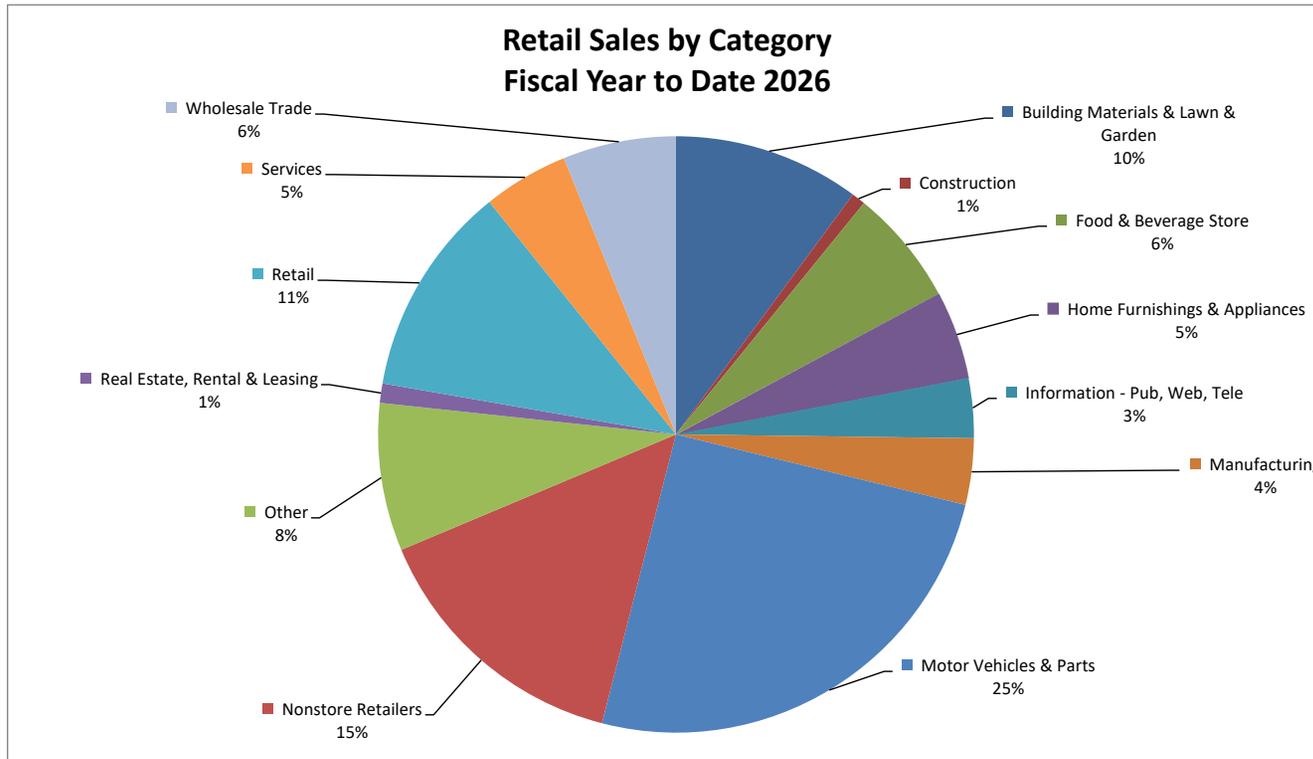
Month vs. Month Prior Year Retail Sales Categories

Retail Trade Categories	December 2025	December 2024	Change %
Building Materials & Lawn & Garden	\$ 196,905	\$ 200,324	-1.7%
Construction	\$ 11,826	\$ 15,238	-22.4%
Food & Beverage Store	\$ 111,795	\$ 121,714	-8.1%
Home Furnishings & Appliances	\$ 93,165	\$ 94,553	-1.5%
Information - Pub, Web, Tele	\$ 63,556	\$ 51,219	24.1%
Manufacturing	\$ 51,752	\$ 62,031	-16.6%
Motor Vehicles & Parts	\$ 394,949	\$ 442,375	-10.7%
Nonstore Retailers	\$ 310,426	\$ 289,781	7.1%
Other	\$ 153,119	\$ 143,554	6.7%
Real Estate, Rental & Leasing	\$ 20,699	\$ 17,490	18.3%
Retail	\$ 255,750	\$ 258,320	-1.0%
Services	\$ 87,051	\$ 81,398	6.9%
Wholesale Trade	\$ 96,358	\$ 89,828	7.3%
Total	\$ 1,847,351	\$ 1,867,827	-1.1%

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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	December 2025	December 2024	% Increase/Decrease Over Prior Year
1% Restaurant and Bar	\$ 160,975	\$ 146,690	9.7%
3% Hotel/Motel	\$ 111,241	\$ 102,996	8.0%
2% City Sales Tax	\$ 2,715,371	\$ 2,739,495	-0.9%

Fiscal YTD vs. Prior Fiscal YTD

Tax Type	2026 FYTD	2025 FYTD	% Increase/Decrease Over Prior Year
1 % Restaurant and Bar	\$ 765,347	\$ 773,419	-1.0%
3% Hotel/Motel	\$ 738,063	\$ 795,023	-7.2%
2% City Sales Tax	\$ 13,810,650	\$ 13,879,905	-0.5%

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