

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2014
SHARED TAXES AND FEES
ANNUAL REPORT

Available on the internet at:
www.tax.alaska.gov

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Governor

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Commissioner

2014

This annual report provides an overview of shared tax and fee programs administered by the Department of Revenue and reports current and historical amounts shared to the municipalities in Alaska.

This report also includes highlights and other information related to these programs.

The information included in this report covers fiscal year 2014 that ended June 30, 2014.

Introduction

Alaska statutes provide that a percentage of revenue collected from certain taxes and license fees shall be shared with municipalities in Alaska. The Tax Division within the Department of Revenue is responsible for accounting for taxes and fees subject to sharing and disbursing shared amounts to respective municipalities.

The following tax and license fee types are subject to sharing:

<i>Tax Type</i>	<i>Reference</i>	<i>Statutory Share</i>
Aviation Motor Fuel	43.40.010	60%
Commercial Passenger Vessel	43.52.230	\$5/passenger/port
Electric Cooperative	10.25.570	100%
Fisheries Business	43.75.130	50%
Fishery Resource Landing	43.77.060	50%
Telephone Cooperative	10.25.570	100%
<i>License Fee Type</i>		
Liquor	04.11.610	100%

Interest and penalty collections are not subject to sharing. For some tax types, amounts expended by the state for collection may be deducted from amounts shared to municipalities.

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Retrospect

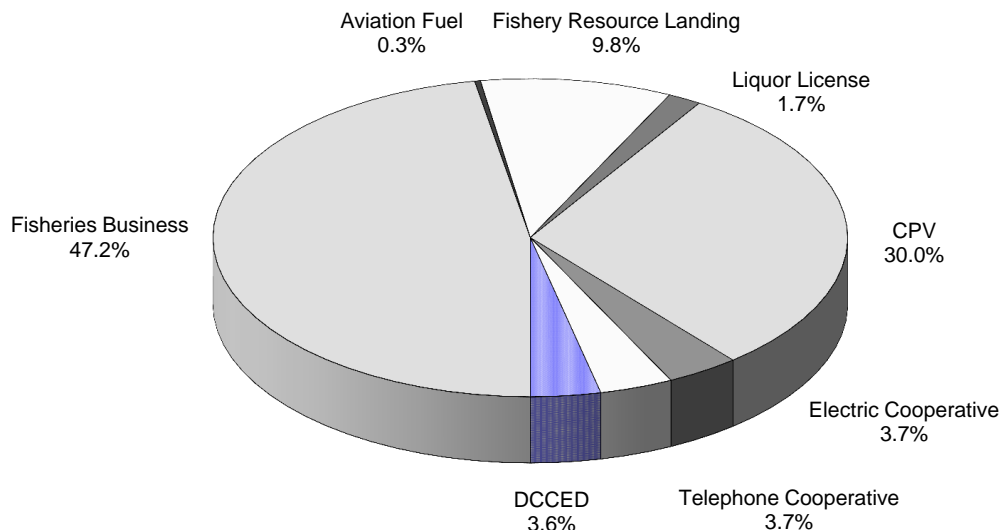
FY 2014 shared taxes and fees increased 2.4% or approximately \$1.2 million from FY 2013. This increase is due to the fishery business tax and is attributed to the large salmon returns during the summer of 2013. This increase is also due to the commercial passenger vehicle tax shared with Juneau and Ketchikan. Amounts shared under other tax and license programs did not substantially change from FY 2013.

The Department of Revenue distributed taxes and fees to 126 communities throughout Alaska. Following are the top five municipalities and boroughs and their combined amount of shared taxes and fees for FY 2014.

Unalaska	\$ 8,218,176
City and Borough of Juneau	5,144,121
Skagway	4,077,115
Ketchikan Gateway Borough	3,053,022
Ketchikan	<u>3,031,293</u>
Subtotal	23,523,727
Other Municipalities	<u>27,383,233</u>
Total	<u>\$ 50,906,960</u>

An additional \$1,883,694 of fisheries business tax and fishery resource landing tax was transferred to the Department of Commerce, Community and Economic Development (DCCED) for sharing to municipalities as provided under fisheries business tax statutes (AS 43.75.137) and fishery resource landing tax statutes (AS 43.77.060(3)(d)).

Chart 1 - Summary of Shared Taxes and Fees



--- Prior Year Comparison ---

Tax Type	FY 2014		FY 2013		FY 2012	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$24,912,169	47.2%	\$23,165,321	44.2%	\$24,576,578	47.8%
Commercial Passenger Vessel	15,858,558	30.0%	14,394,385	27.5%	14,165,215	27.5%
Fishery Resource Landing	5,148,589	9.8%	7,016,532	13.4%	4,825,254	9.4%
Electric Cooperative	1,960,349	3.7%	2,037,896	3.9%	2,016,815	3.9%
Telephone Cooperative	1,970,174	3.7%	2,071,131	4.0%	1,913,065	3.7%
Liquor License Fees	901,825	1.7%	825,025	1.6%	887,900	1.7%
Aviation Motor Fuel	155,296	0.3%	162,346	0.3%	145,658	0.3%
Subtotal	\$50,906,960	96.4%	\$49,672,636	94.9%	\$48,530,485	93.5%
Amount Transferred to DCCED						
Fisheries Business	1,581,457	3.0%	1,898,248	3.6%	2,075,432	4.0%
Fishery Resource Landing	302,237	0.6%	826,348	1.6%	860,942	1.7%
Subtotal	\$1,883,694	3.6%	\$2,724,596	5.2%	\$2,936,374	6.5%
Grand Total	\$52,790,654	100%	\$52,397,232	100%	\$51,466,859	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 2014	FY 2013	Difference
Anchorage	\$1,433,046	\$1,549,872	(\$116,826)
Juneau	5,144,121	4,676,019	468,102
Sitka	1,466,546	1,353,344	113,202
Skagway	4,077,115	3,735,480	341,635
Wrangell	31,430	14,930	16,500
Total Municipalities	12,152,258	11,329,645	822,613
Borough			
Aleutians East	1,797,534	1,917,991	(120,457)
Bristol Bay	2,086,529	1,958,959	127,570
Denali	51,103	52,007	(904)
Fairbanks North Star	417,061	423,939	(6,878)
Haines	591,211	339,652	251,559
Kenai Peninsula	1,402,081	1,321,482	80,599
Ketchikan Gateway	3,053,022	2,714,471	338,551
Kodiak Island	1,614,025	1,614,183	(158)
Lake and Peninsula	557,853	383,668	174,185
Matanuska-Susitna	751,652	789,284	(37,632)
North Slope	325,828	333,891	(8,063)
Northwest Arctic	2,539	5,625	(3,086)
Petersburg*	0	778,093	(778,093)
Yakutat	257,498	213,078	44,420
Total Boroughs	12,907,936	12,846,323	61,613
City			
Adak	180,249	256,322	(76,073)
Akhoik	0	0	0
Akutan	890,075	1,033,862	(143,787)
Alakanuk	1,089	838	251
Aleknagik	3,224	2,852	372
Ambler	1,528	4,239	(2,711)
Anderson	2,728	4,415	(1,687)
Angoon	790	830	(40)
Anvik	199	294	(95)
Atka	50,964	144,872	(93,908)
Barrow	0	24,771	(24,771)
Bethel	2,632	0	2,632
Brevig Mission	545	591	(46)
Buckland	1,205	5,346	(4,141)
Chefornak	1,823	542	1,281
Chevak	1,216	1,182	34
Chignik	310,422	154,944	155,478
Chuathbaluk	121	136	(15)
Clark's Point	491	2,719	(2,228)
Coffman Cove	1,982	1,699	283
Cordova	1,906,957	1,596,280	310,677
Craig	319,904	293,211	26,693
Deering	535	1,713	(1,178)
Delta Junction	7,775	9,075	(1,300)

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2014	FY 2013	Difference
Dillingham	\$489,647	\$354,141	\$135,506
Eek	397	403	(6)
Egegik	181,974	110,164	71,810
Ekwok	235	270	(35)
Elim	571	605	(34)
Emmonak	27,675	40,182	(12,507)
Fairbanks	198,511	195,449	3,062
False Pass	14,291	5,152	9,139
Fort Yukon	0	1,500	(1,500)
Galena	2,500	1,500	1,000
Gambell	927	888	39
Goodnews Bay	350	399	(49)
Grayling	276	339	(63)
Gustavus	301	299	2
Holy Cross	314	302	12
Homer	139,020	108,929	30,091
Hoonah	743,252	719,333	23,919
Hooper Bay	1,859	1,899	(40)
Houston	21,764	21,324	440
Huslia	481	486	(5)
Hydaburg	1,491	367	1,124
Kachemak	1,274	1,299	(25)
Kake	25,632	17,567	8,065
Kaltag	337	1,668	(1,331)
Kasaan	1,005	1,706	(701)
Kenai	349,153	259,427	89,726
Ketchikan	3,031,293	2,464,205	567,088
Kiana	1,901	5,173	(3,272)
King Cove	512,655	460,469	52,186
Kivalina	1,688	4,655	(2,967)
Klawock	1,500	620	880
Kobuk	981	2,339	(1,358)
Kodiak	1,274,151	1,298,299	(24,148)
Kotlik	938	971	(33)
Kotzebue	28,252	73,987	(45,735)
Koyuk	623	860	(237)
Larsen Bay	154,709	131,405	23,304
Lower Kalskag	245	259	(14)
Manokotak	2,351	2,306	45
Marshall	767	722	45
Mekoryuk	1,695	12,527	(10,832)
Mountain Village	1,387	1,238	149
Nenana	2,792	2,693	99
New Stuyahok	669	631	38
Newhalen	461	472	(11)
Nightmute	302	400	(98)
Nome	48,980	54,812	(5,832)
Nondalton	435	419	16

Table 1
Summary of Shared Taxes and Fees by Municipality

	FY 2014	FY 2013	Difference
City			
Noorvik	\$2,273	6,323	(4,050)
North Pole	52,597	\$57,724	(\$5,127)
Nulato	491	515	(24)
Nunapitchuk	597	610	(13)
Old Harbor	434	439	(5)
Ouzinkie	0	0	0
Palmer	150,128	158,750	(8,622)
Pelican	245	628	(383)
Petersburg*	1,263,718	0	1,263,718
Pilot Station	877	874	3
Pilot Point	0	0	0
Platinum	177,093	27,745	149,348
Port Lions	2,428	750	1,678
Quinhagak	962	886	76
Russian Mission	489	494	(5)
Saint George	0	16,768	(16,768)
Saint Mary's	18,167	1,021	17,146
Saint Michael	832	864	(32)
Saint Paul	1,205,636	1,286,503	(80,867)
Sand Point	243,817	288,518	(44,701)
Savoonga	3,150	5,714	(2,564)
Scammon Bay	792	788	4
Selawik	3,238	8,847	(5,609)
Seldovia	5,112	5,379	(267)
Seward	820,074	863,213	(43,139)
Shageluk	176	166	10
Shaktoolik	507	492	15
Shishmaref	809	758	51
Shungnak	1,318	3,733	(2,415)
Soldotna	48,090	39,352	8,738
Stebbins	729	701	28
Teller	395	428	(33)
Tenakee Springs	0	0	0
Togiak	114,789	112,152	2,637
Toksook Bay	2,666	2,565	101
Unalakleet	24,986	11,797	13,189
Unalaska	8,218,176	10,600,375	(2,382,199)
Upper Kalskag	398	597	(199)
Valdez	838,368	1,391,443	(553,075)
Wales	272	386	(114)
Wasilla	251,392	272,534	(21,142)
Whittier	1,093,892	132,039	961,853
Wrangell	338,187	288,004	50,183
Total Cities	25,846,766	25,496,668	350,098
Grand Total	\$50,906,960	\$49,672,636	\$1,234,324

* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2014 Statistics	
		Disbursal Date	Period	Amount Shared	Total Municipalities
Aviation Motor Fuel <i>AS 43.40.010</i>	60% of aviation motor fuel taxes collected at a municipally owned and operated, or leased and operated, airport, less costs for collection, are shared with the municipality. The Tax Division allocates the amounts to municipalities based on informational schedules of sales activity at the municipal airport from fuel sellers	August	Preceding Fiscal Year	\$155,296	8
Commercial Passenger Vessel Excise <i>AS 43.52.230</i>	\$5 per passenger (onboard a qualifying commercial passenger vessel providing overnight accommodations) is shared to each of the first seven qualifying ports of call within the state. If the port of call is a city located within a borough not otherwise unified with the borough, \$2.50 per passenger will be shared to the city and \$2.50 will be shared to the borough.	January	Preceding Calendar Year	\$15,858,558	17
Electric Cooperative <i>AS 10.25.570</i>	100% of electric cooperative taxes are shared to cities or organized boroughs where the revenue was earned. Electric cooperative taxes are based on kilowatt-hours sold by qualified electric cooperatives recognized under AS 10.25.020	August	Preceding Fiscal Year	\$1,960,349	86
Fisheries Business <i>AS 43.75.130</i>	50% of fisheries business taxes are shared with the municipalities where fishery resources were processed. Taxes are shared as follows: 1) If processing occurred within an incorporated city, which is not located within an organized borough, 50% of the tax collected is shared with the city 2) If processing occurred in an incorporated city, which is located within an organized borough, 25% of the tax collected is shared with the city and 25% of the tax is shared with the borough 3) If processing occurred at a location within an organized borough but not within an incorporated city, 50% of the tax collected is shared with the borough 4) If processing occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by DCCED. The amount of FY 2013 fisheries business tax subject to allocation by DCCED was \$1,581,457.	September	Preceding Fiscal Year	\$24,912,169	63
Fishery Resource Landing <i>AS 43.77.060</i>	50% of fishery resource landing taxes are shared with the municipality where fishery resources were landed. The mechanics for sharing landing taxes are the same as fisheries business taxes, except that the proration applies to boroughs incorporated after January 1, 1994. If landings occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by DCCED. The amount of FY 2013 fishery resource landing tax subject to allocation by DCCED was \$302,237.	October	Preceding Fiscal Year	\$5,148,589	14
Liquor License Fees <i>AS 04.11.610</i>	100% of biennial license fees, excluding wholesale license fees, are shared to municipalities. Sharing is dependent on municipalities enforcing local, state and federal laws, which relate to the manufacture and sale of alcoholic beverages.	January & July	Preceding Six Months	\$901,825	34
Telephone Cooperative <i>AS 10.25.570</i>	100% of telephone cooperative taxes are shared to organized cities or boroughs where the revenue was earned.	August	Preceding Fiscal Year	\$1,970,174	28
Total Shared				\$50,906,960	

Table 2
2014 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	CPV Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Municipality								
Anchorage	\$1,433,046	\$18,998	\$2,975	\$657,254	\$181,607	\$0	\$372,600	\$199,612
Juneau	5,144,121	89,246	4,598,565	0	395,010	0	61,300	0
Sitka	1,466,546	0	302,985	0	1,127,772	13,914	21,875	0
Skagway	4,077,115	0	4,062,215	0	0	0	14,900	0
Wrangell	31,430	0	31,430	0	0	0	0	0
Total Municipalities	12,152,258	108,244	8,998,170	657,254	1,704,389	13,914	470,675	199,612
Borough								
Aleutians East	1,797,534	0	0	0	1,769,278	28,256	0	0
Bristol Bay	2,086,529	0	0	0	2,010,471	0	11,125	64,933
Denali	51,103	0	0	19,700	0	0	0	31,403
Fairbanks North Star	417,061	0	0	416,866	195	0	0	0
Haines	591,211	0	140,635	536	438,390	0	11,650	0
Kenai Peninsula	1,402,081	0	307,578	157,328	919,123	14,108	0	3,944
Ketchikan Gateway	3,053,022	29,112	2,240,210	0	783,700	0	0	0
Kodiak Island	1,614,025	0	4,600	15,792	1,561,675	31,958	0	0
Lake and Peninsula	557,853	0	0	1,095	556,758	0	0	0
Matanuska-Susitna	751,652	0	0	200,454	112	0	0	551,086
North Slope	325,828	0	0	0	0	0	0	325,828
Northwest Arctic	2,539	0	0	891	371	0	0	1,277
Petersburg*	0	0	0	0	0	0	0	0
Yakutat	257,498	0	0	0	250,998	0	6,500	0
Total Boroughs	12,907,936	29,112	2,693,023	812,662	8,291,071	74,322	29,275	978,471
City								
Adak	180,249	0	0	0	122,489	54,660	3,100	0
Akhiok	0	0	0	0	0	0	0	0
Akutan	890,075	0	0	0	877,450	12,625	0	0
Alakanuk	1,089	0	0	1,089	0	0	0	0

* Commercial Passenger Vessel

Table 2
2014 Shared Amounts by Municipality by Tax and License Type

	<i>Total</i>	<i>Aviation Fuel</i>	<i>CPV Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
Aleknagik	3,224	0	0	491	0	0	0	2,733
Ambler	1,528	0	0	611	0	0	0	917
Anderson	2,728	0	0	864	0	0	0	1,864
Angoon	790	0	0	790	0	0	0	0
Anvik	199	0	0	199	0	0	0	0
Atka	50,964	0	0	0	29,615	21,349	0	0
Barrow	0	0	0	0	0	0	0	0
Bethel	2,632	0	0	0	2,632	0	0	0
Brevig Mission	545	0	0	545	0	0	0	0
Buckland	1,205	0	0	0	0	0	0	1,205
Chefornak	1,823	0	0	0	1,823	0	0	0
Chevak	1,216	0	0	1,216	0	0	0	0
Chignik	310,422	0	0	0	310,422	0	0	0
Chuathbaluk	121	0	0	121	0	0	0	0
Clark's Point	491	0	0	0	0	0	0	491
Coffman Cove	1,982	0	0	0	1,982	0	0	0
Cordova	1,906,957	0	0	13,222	1,661,223	0	11,650	220,862
Craig	319,904	0	0	0	314,704	0	5,200	0
Deering	535	0	0	0	0	0	0	535
Delta Junction	7,775	0	0	7,775	0	0	0	0
Dillingham	489,647	0	0	8,481	407,654	0	4,600	68,912
Eek	397	0	0	397	0	0	0	0
Egegik	181,974	0	0	0	181,974	0	0	0
Ekwok	235	0	0	235	0	0	0	0
Elim	571	0	0	571	0	0	0	0
Emmonak	27,675	0	0	1,792	25,883	0	0	0
Fairbanks	198,511	0	0	117,211	0	0	81,300	0
False Pass	14,291	0	0	0	14,291	0	0	0
Fort Yukon	0	0	0	0	0	0	0	0
Galena	2,500	0	0	0	0	0	2,500	0
Gambell	927	0	0	927	0	0	0	0
Goodnews Bay	350	0	0	350	0	0	0	0

* Commercial Passenger Vessel

Table 2
2014 Shared Amounts by Municipality by Tax and License Type

	<i>Total</i>	<i>Aviation Fuel</i>	<i>CPV Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
Grayling	276	0	0	276	0	0	0	0
Gustavus	301	0	0	0	301	0	0	0
Holy Cross	314	0	0	314	0	0	0	0
Homer	139,020	0	33,542	26,845	54,283	0	24,350	0
Hoonah	743,252	0	626,225	2,153	110,249	0	4,625	0
Hooper Bay	1,859	0	0	1,570	289	0	0	0
Houston	21,764	0	0	5,324	88	0	0	16,352
Huslia	481	0	0	481	0	0	0	0
Hydaburg	1,491	0	0	0	1,491	0	0	0
Kachemak	1,274	0	0	1,274	0	0	0	0
Kake	25,632	0	0	1,391	24,241	0	0	0
Kaltag	337	0	0	337	0	0	0	0
Kasaan	1,005	0	0	0	1,005	0	0	0
Kenai	349,153	5,681	0	32,361	289,411	0	21,700	0
Ketchikan	3,031,293	0	2,240,210	0	743,083	0	48,000	0
Kiana	1,901	0	0	724	0	0	0	1,177
King Cove	512,655	0	0	0	510,155	0	2,500	0
Kivalina	1,688	0	0	615	0	0	0	1,073
Klawock	1,500	0	0	0	0	0	1,500	0
Kobuk	981	0	0	335	0	0	0	646
Kodiak	1,274,151	5,404	4,600	44,685	1,164,404	31,958	23,100	0
Kotlik	938	0	0	938	0	0	0	0
Kotzebue	28,252	0	0	10,160	371	0	1,500	16,221
Koyuk	623	0	0	623	0	0	0	0
Larsen Bay	154,709	0	0	0	154,709	0	0	0
Lower Kalskag	245	0	0	245	0	0	0	0
Manokotak	2,351	0	0	0	0	0	0	2,351
Marshall	767	0	0	767	0	0	0	0
Mekoryuk	1,695	0	0	429	1,266	0	0	0
Mountain Village	1,387	0	0	1,387	0	0	0	0
Nenana	2,792	0	0	2,514	265	0	0	13
New Stuyahok	669	0	0	669	0	0	0	0

* Commercial Passenger Vessel

Table 2
2014 Shared Amounts by Municipality by Tax and License Type

	<i>Total</i>	<i>Aviation Fuel</i>	<i>CPV Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
Newhalen	461	0	0	461	0	0	0	0
Nightmute	302	0	0	302	0	0	0	0
Nome	48,980	0	0	0	30,280	0	18,700	0
Nondalton	435	0	0	435	0	0	0	0
Noorvik	2,273	0	0	935	0	0	0	1,338
North Pole	52,597	0	0	47,602	195	0	4,800	0
Nulato	491	0	0	491	0	0	0	0
Nunapitchuk	597	0	0	597	0	0	0	0
Old Harbor	434	0	0	393	41	0	0	0
Ouzinkie	0	0	0	0	0	0	0	0
Palmer	150,128	2,931	0	22,342	0	0	12,900	111,955
Pilot Station	877	0	0	877	0	0	0	0
Pelican	245	0	0	0	245	0	0	0
Petersburg*	1,263,718	0	0	0	1,249,730	3,488	10,500	0
Pilot Point	0	0	0	0	0	0	0	0
Platinum	177,093	0	0	0	177,093	0	0	0
Port Lions	2,428	0	0	538	1,890	0	0	0
Quinhagak	962	0	0	962	0	0	0	0
Russian Mission	489	0	0	489	0	0	0	0
Saint George	0	0	0	0	0	0	0	0
Saint Mary's	18,167	0	0	1,024	17,143	0	0	0
Saint Michael	832	0	0	832	0	0	0	0
Saint Paul	1,205,636	0	0	0	1,183,913	21,723	0	0
Sand Point	243,817	0	0	0	236,923	4,394	2,500	0
Savoonga	3,150	0	0	1,053	2,097	0	0	0
Scammon Bay	792	0	0	792	0	0	0	0
Selawik	3,238	0	0	1,383	0	0	0	1,855
Seldovia	5,112	0	0	1,112	0	0	4,000	0
Seward	820,074	0	306,723	0	482,543	14,108	16,700	0
Shageluk	176	0	0	176	0	0	0	0
Shaktoolik	507	0	0	507	0	0	0	0
Shishmaref	809	0	0	809	0	0	0	0
Shungnak	1,318	0	0	495	0	0	0	823
Soldotna	48,090	2,257	0	26,364	1,969	0	17,500	0

* Commercial Passenger Vessel

Table 2
2014 Shared Amounts by Municipality by Tax and License Type

	<i>Total</i>	<i>Aviation Fuel</i>	<i>CPV[*] Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
Stebbins	729	0	0	729	0	0	0	0
Teller	395	0	0	395	0	0	0	0
Tenakee Springs	0	0	0	0	0	0	0	0
Togiak	114,789	0	0	1,452	107,578	5,759	0	0
Toksook Bay	2,666	0	0	800	1,866	0	0	0
Unalakleet	24,986	0	0	2,063	22,923	0	0	0
Unalaska	8,218,176	0	4,165	0	3,307,022	4,890,289	16,700	0
Upper Kalskag	398	0	0	398	0	0	0	0
Valdez	838,368	0	1,265	30,416	621,634	0	20,650	164,403
Wales	272	0	0	272	0	0	0	0
Wasilla	251,392	1,667	0	45,860	0	0	27,500	176,365
Whittier	1,093,892	0	950,635	3,773	133,884	0	5,600	0
Wrangell	338,187	0	0	0	329,987	0	8,200	0
Total Cities	25,846,766	17,940	4,167,365	490,433	14,916,709	5,060,353	401,875	792,091
Grand Total	\$50,906,960	\$155,296	\$15,858,558	\$1,960,349	\$24,912,169	\$5,148,589	\$901,825	\$1,970,174

Number of Communities Shared With	126	8	17	86	63	14	34	28
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* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

* Commercial Passenger Vessel

**Table 3
Aviation Motor Fuel Tax**

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>Total All Years</i>
Municipality						
Anchorage (Merrill Fiel	\$18,998	\$22,543	\$20,131	\$18,540	\$15,628	\$95,840
Juneau	89,246	90,284	77,539	70,864	66,685	394,618
Total Municipalities	108,244	112,827	97,670	89,404	82,313	490,458
Borough						
Ketchikan Gateway	29,112	27,567	23,398	29,178	23,169	132,424
Total Borough	29,112	27,567	23,398	29,178	23,169	132,424
City						
Kenai	5,681	11,178	13,035	13,482	13,857	57,233
Kodiak	5,404	5,859	7,076	6,882	6,215	31,436
Palmer	2,931	1,427	1,654	599	896	7,507
Soldotna	2,257	1,960	1,282	1,425	2,232	9,156
Wasilla	1,667	1,528	1,543	1,508	1,884	8,130
Total Cities	17,940	21,952	24,590	23,896	25,084	113,462
Grand Total¹	\$155,296	\$162,346	\$145,658	\$142,478	\$130,566	\$736,344
Cost of Collection	\$3,363	\$2,691	\$2,152	\$2,691	\$6,778	\$17,675
Number of Communities Shared With	8	8	8	8	8	8

¹ Net of cost of collection.

Table 4
Commercial Passenger Vessel (CPV) Excise Tax

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>Total All Years</i>
Municipality						
Anchorage	2,975	48,570	66,190	63,575	\$865	182,175
Juneau	4,598,565	4,151,020	4,096,730	-	-	12,846,315
Sitka	302,985	135,355	414,130	706,505	1,078,480	2,637,455
Skagway	4,062,215	3,728,105	3,470,720	3,455,540	3,904,825	18,621,405
Wrangell	31,430	1,730	19,350	2,510	26,180	81,200
Total Municipalities	8,998,170	8,064,780	8,067,120	4,228,130	5,010,350	34,368,550
Borough						
Haines	140,635	154,080	146,680	154,270	204,635	800,300
Kenai Peninsula	307,578	364,975	357,553	406,080	391,138	1,827,324
Ketchikan Gateway	2,240,210	1,977,770	1,947,248	2,088,312	2,313,793	10,567,333
Kodiak Island	4,600	23,472	32,622	15,763	25,487	101,944
Total Boroughs	2,693,023	2,520,297	2,484,103	2,664,425	2,935,053	13,296,901
City						
Homer	33,542	21,710	0	31,788	3,725	90,765
Hoonah	626,225	610,105	636,345	1,130,220	640,015	3,642,910
Hooper Bay	0	0	32,687	0	0	32,687
Ketchikan	2,240,210	1,977,770	1,947,248	0	0	6,165,228
Kodiak	4,600	23,473	32,622	15,762	25,487	101,944
Seward	306,723	343,265	324,865	374,293	387,413	1,736,559
Unalaska	4,165	4,120	1,310	3,000	7,620	20,215
Valdez	1,265	0	1,650	2,335	31,730	36,980
Whittier	950,635	828,865	637,265	695,790	1,045,550	4,158,105
Total Cities	4,167,365	3,809,308	3,613,992	2,253,188	2,141,540	15,985,393
Grand Total	15,858,558	\$14,394,385	\$14,165,215	\$9,145,743	\$10,086,943	\$63,650,844
Number of Communities Shared With						
	17	16	17	15	15	18

Table 5
Electric Cooperative Tax

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$657,254	\$668,760	\$663,378	\$664,499	\$671,835	\$3,325,726
Total Municipalities	657,254	668,760	663,378	664,499	671,835	3,325,726
Borough						
Bristol Bay	0	9,043	9,211	9,937	10,791	38,982
Denali	19,700	20,557	20,799	19,847	20,276	101,179
Fairbanks North Star	416,866	423,939	424,186	418,986	418,403	2,102,380
Haines	536	561	561	596	590	2,844
Kenai Peninsula	157,328	158,048	152,260	149,055	157,666	774,357
Kodiak Island	15,792	27,075	26,387	26,952	26,716	122,922
Lake and Peninsula	1,095	1,521	1,046	1,207	1,068	5,937
Matanuska-Susitna	200,454	200,602	195,156	184,011	182,338	962,561
Northwest Arctic	891	857	872	875	872	4,367
Total Boroughs	812,662	842,203	830,478	811,466	818,720	3,302,867
City						
Alakanuk	1,089	838	928	898	875	4,628
Aleknagik	491	464	387	394	171	1,907
Ambler	611	574	621	610	600	3,016
Anderson	864	980	1,026	1,035	1,108	5,013
Angoon	790	830	922	914	860	4,316
Anvik	199	294	194	197	189	1,073
Barrow	0	24,771	25,006	24,586	24,026	98,389
Brevig Mission	545	591	572	547	530	2,785
Chevak	1,216	1,182	1,164	1,128	1,123	5,813
Chuathbaluk	121	136	128	142	128	655
Cordova	13,222	12,797	12,676	12,547	11,951	63,193
Delta Junction	7,775	9,075	5,588	6,603	7,257	36,298
Dillingham	8,481	8,686	8,614	8,626	8,407	42,814
Eek	397	403	386	371	367	1,924
Ekwok	235	270	106	0	0	611
Elim	571	605	555	505	534	2,770

Table 5
Electric Cooperative Tax

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	Total <i>All Years</i>
Emmonak	1,792	1,545	1,528	1,490	1,480	7,835
Fairbanks	117,211	120,099	121,852	122,192	124,215	605,569
Gambell	927	888	887	880	904	4,486
Goodnews Bay	350	399	377	361	357	1,844
Grayling	276	339	273	293	287	1,468
Holy Cross	314	302	301	293	301	1,511
Homer	26,845	27,633	27,672	27,396	27,582	137,128
Hoonah	2,153	2,153	2,193	2,130	2,175	10,804
Hooper Bay	1,570	1,533	1,489	1,436	1,337	7,365
Houston	5,324	5,371	5,270	5,057	5,084	26,106
Huslia	481	486	496	481	459	2,403
Kachemak	1,274	1,299	1,284	1,190	1,186	6,233
Kake	1,391	1,369	1,261	1,107	1,129	6,257
Kaltag	337	354	342	355	340	1,728
Kenai	32,361	32,608	32,965	33,179	31,325	162,438
Kiana	724	740	718	724	769	3,675
Kivalina	615	591	577	577	593	2,953
Kobuk	335	0	0	0	0	335
Kodiak	44,685	44,586	41,300	41,908	39,944	212,423
Kotlik	938	971	917	854	820	4,500
Kotzebue	10,160	10,570	10,473	9,925	10,092	51,220
Koyuk	623	860	637	651	609	3,380
Lower Kalskag	245	259	259	272	266	1,301
Marshall	767	722	797	731	627	3,644
Mekoryuk	429	507	429	413	414	2,192
Mountain Village	1,387	1,238	1,344	1,345	1,303	6,617
Nenana	2,514	2,678	2,749	2,749	2,833	13,523
New Stuyahok	669	631	713	710	756	3,479
Newhalen	461	472	437	281	215	1,866
Nightmute	302	400	299	299	291	1,591
Nondalton	435	419	393	317	262	1,826
Noorvik	935	962	971	966	990	4,824
North Pole	47,602	53,124	56,687	59,264	67,045	283,722
Nulato	491	515	529	511	492	2,538
Nunapitchuk	597	610	589	592	569	2,957
Old Harbor	393	439	378	365	337	1,912
Palmer	22,342	23,113	23,197	23,588	24,318	116,558

Table 5
Electric Cooperative Tax

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>Total All Years</i>
Pilot Station	877	874	842	818	838	4,249
Port Lions	538	580	3,243	584	592	5,537
Quinhagak	962	886	866	826	922	4,462
Russian Mission	489	494	541	541	432	2,497
Saint Mary's	1,024	1,021	991	993	973	5,002
Saint Michael	832	864	841	837	875	4,249
Savoonga	1,053	1,019	1,049	996	1,138	5,255
Scammon Bay	792	788	839	814	850	4,083
Selawik	1,383	1,496	1,362	1,365	1,363	6,969
Seldovia	1,112	1,079	1,135	1,235	1,346	5,907
Shageluk	176	166	173	177	173	865
Shaktoolik	507	492	443	378	409	2,229
Shishmaref	809	758	790	798	782	3,937
Shungnak	495	609	752	757	732	3,345
Soldotna	26,364	26,607	25,681	24,210	24,895	127,757
Stebbins	729	701	658	666	668	3,422
Teller	395	428	393	411	414	2,041
Togiak	1,452	1,468	1,467	1,413	1,269	7,069
Toksook Bay	800	812	763	767	756	3,898
Unalakleet	2,063	2,052	2,062	2,060	1,954	10,191
Upper Kalskag	398	597	450	393	309	2,147
Valdez	30,416	29,875	28,163	26,183	20,236	134,873
Wales	272	386	267	270	258	1,453
Wasilla	45,860	46,367	45,443	44,806	44,383	226,859
Whittier	3,773	3,233	2,289	2,101	2,048	13,444
Total Cities	490,433	526,933	522,959	518,384	518,447	2,577,156
Grand Total¹	\$1,960,349	\$2,037,896	\$2,016,815	\$1,994,349	\$2,009,002	\$9,205,749
Cost of Collection²	\$4,344	\$1,594	\$1,594	\$2,862	\$1,666	\$7,716
Number of Communities Shared With	86	87	87	86	86	88

¹ Net of cost of collection

² Costs of collection are based on the last full fiscal year.

**Table 6
Fisheries Business Tax**

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$181,607	\$221,337	\$170,617	\$119,063	\$143,049	\$835,673
Juneau	395,010	384,415	422,230	430,561	298,863	1,931,079
Sitka	1,127,772	1,183,956	1,256,103	1,199,333	917,991	5,685,155
Wrangell	0	0	380,741	265,498	105,537	751,776
Total Municipalities	1,704,389	1,789,708	2,229,691	2,014,455	1,465,440	9,203,683
Borough						
Aleutians East	1,769,278	1,869,127	2,033,097	1,664,919	1,581,128	8,917,549
Bristol Bay	2,010,471	1,868,574	2,130,832	2,230,586	1,796,505	10,036,968
Denali	0	0	0	0	0	0
Fairbanks North Star	195	0	118	88	100	501
Haines	438,390	172,511	326,813	121,651	122,050	1,181,415
Kenai Peninsula	919,123	774,646	952,078	1,004,361	621,786	4,271,994
Ketchikan Gateway	783,700	709,134	666,360	539,797	407,888	3,106,879
Kodiak Island	1,561,675	1,546,308	1,647,025	1,405,360	1,026,385	7,186,753
Lake and Peninsula	556,758	382,147	385,759	255,093	214,796	1,794,553
Matanuska-Susitna	112	126	65	110	126	539
Northwest Arctic	371	0	0	0	0	371
Petersburg*	0	760,516	0	0	0	760,516
Yakutat	250,998	202,334	254,820	390,043	169,470	1,267,665
Total Boroughs	8,291,071	8,285,423	8,396,967	7,612,008	5,940,234	38,525,703
City						
Adak	122,489	168,370	75,469	143,848	13,567	523,743
Akhiok	0	0	110	58	109	277
Akutan	877,450	1,028,308	990,609	689,120	685,996	4,271,483
Atka	29,615	54,710	51,168	57,861	0	193,354
Bethel	2,632	0	3,937	3,752	0	10,321
Chefornak	1,823	542	2,220	1,119	794	6,498
Chignik	310,422	154,944	203,950	109,727	82,790	861,833
Clark's Point	0	2,227	45,322	50,510	53,989	152,048

**Table 6
Fisheries Business Tax**

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>Total All Years</i>
Coffman Cove	1,982	1,699	1,557	570	1,018	6,826
Cordova	1,661,223	1,432,356	1,371,290	1,365,497	756,157	6,586,523
Craig	314,704	282,111	258,534	158,364	84,017	1,097,730
Delta Junction	0	0	0	0	588	588
Dillingham	407,654	276,513	339,410	446,588	238,589	1,708,754
Egegik	181,974	110,164	85,138	98,106	85,217	560,599
Emmonak	25,883	38,637	51,420	6,575	8,217	130,732
False Pass	14,291	5,152	8,544	5,690	5,981	39,658
Goodnews Bay	0	0	1	334	65	400
Gustavus	301	299	505	253	330	1,688
Homer	54,283	37,136	64,617	117,556	73,801	347,393
Hoonah	110,249	103,975	113,615	108,022	73,362	509,223
Hooper Bay	289	366	147	0	0	802
Houston	88	77	65	41	72	343
Hydaburg	1,491	367	1,185	858	797	4,698
Kake	24,241	16,198	5,824	12,005	9,000	67,268
Kaltag	0	1,314	450	1,095	0	2,859
Kasaan	1,005	1,706	874	308	907	4,800
Kenai	289,411	197,541	291,597	276,547	148,581	1,203,677
Ketchikan	743,083	454,435	472,507	424,942	277,158	2,372,125
King Cove	510,155	456,469	521,585	437,823	465,145	2,391,177
Klawock	0	620	19,212	9,588	6,868	36,288
Kodiak	1,164,404	1,189,750	1,252,420	1,123,205	740,229	5,470,008
Kotzebue	371	0	0	0	0	371
Larsen Bay	154,709	131,405	91,058	75,013	58,689	510,874
Marshall	0	0	0	0	0	0
Mekoryuk	1,266	12,020	5,782	4,095	4,527	27,690
Nenana	265	0	0	0	0	265
Nome	30,280	43,162	36,685	27,792	23,169	161,088
North Pole	195	0	118	88	101	502
Old Harbor	41	0	5	25	15	86
Ouzinkie	0	0	26,071	0	28,902	54,973
Palmer	0	0	0	0	29	29

**Table 6
Fisheries Business Tax**

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>Total All Years</i>
Pelican	245	628	8,276	8,222	18,919	36,290
Petersburg*	1,249,730	0	1,036,385	665,901	605,220	3,557,236
Pilot Point	0	0	0	0	76	76
Platinum	177,093	27,745	36,676	21,833	16,228	279,575
Port Lions	1,890	170	9,562	10,627	0	22,249
Quinhagak	0	0	25	687	12,937	13,649
Saint George	0	16,768	0	0	0	16,768
Saint Mary's	17,143	0	0	2,881	151	20,175
Saint Paul	1,183,913	1,278,016	1,135,628	736,836	655,739	4,990,132
Sand Point	236,923	255,282	337,198	229,620	160,704	1,219,727
Savoonga	2,097	4,695	2,617	2,964	1,195	13,568
Seldovia	0	0	150	2,367	5,249	7,766
Seward	482,543	480,290	519,689	596,097	298,316	2,376,935
Soldotna	1,969	685	1,594	2,020	1,049	7,317
Tanana	0	0	0	0	52	52
Tenakee Springs	0	0	365	88	270	723
Togiak	107,578	88,071	100,492	85,308	46,940	428,389
Toksook Bay	1,866	1,753	2,785	10,417	4,546	21,367
Unalakleet	22,923	9,745	17,911	16,145	14,820	81,544
Unalaska	3,307,022	3,957,391	3,968,378	3,780,072	2,882,391	17,895,254
Valdez	621,634	354,769	274,176	521,771	127,685	1,900,035
Wasilla	0	49	0	19	25	93
Whittier	133,884	123,556	105,012	139,585	68,196	570,233
Wrangell	329,987	288,004	0	0	0	617,991
Total Cities	14,916,709	13,090,190	13,949,920	12,590,435	8,849,484	62,778,747
Grand Total	\$24,912,169	\$23,165,321	\$24,576,578	\$22,216,898	\$16,255,158	110,508,133.00
Number of Communities Shared With	63	59	68	68	69	79
Additional Sharing with DCCED	\$1,581,457	\$1,898,248	\$2,075,432	\$2,153,491	\$1,686,964	\$7,814,135

* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

Table 7
Fishery Resource Landing Tax

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>Total All Years</i>
Municipality						
Juneau	\$0	\$0	\$5,391	\$0	\$0	\$5,391
Sitka	13,914	7,108	0	0	0	21,022
Wrangell	0	0	532	1,038	447	2,017
Total Municipalities	13,914	7,108	5,923	1,038	447	28,430
Borough						
Aleutians East	28,256	48,864	49,777	40,227	37,075	204,199
Kenai Peninsula	14,108	19,801	8,152	5,556	482	48,099
Kodiak Island	31,958	17,328	16,812	4,229	20,016	90,343
Lake and Peninsula	0	0	0	428	0	428
Petersburg*	0	9,077	0	0	0	9,077
Yakutat	0	6,744	11,478	21,052	43,447	82,721
Total Boroughs	74,322	101,814	86,219	71,492	101,020	434,867
City						
Adak	54,660	86,452	61,035	40,219	54,949	297,315
Akhiok	0	0	0	314	0	314
Aleknagik	0	3	0	0	0	3
Akutan	12,625	5,554	23,718	21,776	21,996	85,669
Atka	21,349	90,162	18,946	10,377	9,682	150,516
Clark's Point	0	0	0	0	0	0
Cordova	0	0	0	0	1,804	1,804
Homer	0	0	0	0	482	482
Kodiak	31,958	15,331	15,586	160	731	63,766
Petersburg	3,488	0	11,415	3,006	0	17,909
Saint Paul	21,723	4,487	907	22,134	102,601	151,852
Sand Point	4,394	28,636	26,058	18,450	14,517	92,055
Seward	14,108	18,008	8,152	5,310	0	45,578
Togiak	5,759	22,613	8,988	4,919	455	42,734
Unalaska	4,890,289	6,636,364	4,558,307	2,977,485	3,234,224	22,296,669
Total Cities	5,060,353	6,907,610	4,733,112	3,104,150	3,441,441	23,246,666
GRAND TOTAL	\$5,148,589	\$7,016,532	\$4,825,254	\$3,176,680	\$3,542,908	\$23,709,963
Number of Communities Shared With	14	16	16	17	15	23
Additional Sharing with DCCED	\$302,237	\$826,348	\$860,942	\$1,252,767	\$752,016	\$3,692,073

* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

**Table 8
Liquor License Fees**

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$372,600	\$363,100	\$360,075	\$348,950	\$351,850	\$1,796,575
Juneau	61,300	50,300	61,050	46,150	65,400	284,200
Sitka	21,875	26,925	21,250	23,200	21,825	115,075
Skagway	14,900	7,375	14,900	7,425	13,650	58,250
Wrangell	0	13,200	8,400	13,200	8,400	43,200
Total Municipalities	470,675	460,900	465,675	438,925	461,125	2,297,300
Borough						
Bristol Bay	11,125	12,975	12,375	11,100	14,250	61,825
Haines	11,650	12,500	12,850	12,700	12,850	62,550
Petersburg*	0	8,500	0	0	0	8,500
Ketchikan Gateway	0	0	2,500	7,625	0	10,125
Yakutat	6,500	4,000	6,500	4,000	6,500	27,500
Total Boroughs	29,275	37,975	34,225	35,425	33,600	170,500
City						
Adak	3,100	1,500	3,100	1,500	3,700	12,900
Cordova	11,650	12,300	11,650	11,675	12,275	59,550
Craig	5,200	11,100	5,200	11,100	5,200	37,800
Dillingham	4,600	4,300	4,000	4,600	4,000	21,500
Fairbanks	81,300	75,350	0	84,100	81,950	322,700
Fort Yukon	0	1,500	81,950	1,500	0	84,950
Galena	2,500	1,500	2,500	1,500	2,500	10,500
Gustavus	0	0	0	3,350	0	3,350
Homer	24,350	22,450	25,750	20,400	25,450	118,400
Hoonah	4,625	3,100	4,625	3,100	4,625	20,075
Houston	0	0	0	3,100	4,000	7,100
Take	0	0	0	1,500	0	1,500

**Table 8
Liquor License Fees**

	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010	Total All Years
Kenai	21,700	18,100	25,575	17,100	24,075	106,550
Ketchikan	48,000	32,000	45,500	27,925	49,900	203,325
King Cove	2,500	4,000	2,500	4,000	2,500	15,500
Klawock	1,500	0	1,500	0	1,500	4,500
Kodiak	23,100	19,300	22,500	16,200	22,500	103,600
Kotzebue	1,500	0	1,500	0	1,500	4,500
Nome	18,700	11,650	18,100	12,300	17,500	78,250
North Pole	4,800	4,600	4,800	5,200	4,200	23,600
Palmer	12,900	11,500	13,500	12,700	10,400	61,000
Petersburg	10,500	0	8,600	7,900	7,700	34,700
Saint Paul	0	4,000	600	4,000	600	9,200
Sand Point	2,500	4,600	2,500	7,100	2,500	19,200
Seldovia	4,000	4,300	2,100	4,925	2,100	17,425
Seward	16,700	21,650	17,100	20,950	15,400	91,800
Soldotna	17,500	10,100	17,500	14,500	17,500	77,100
Unalaska	16,700	2,500	14,200	3,750	12,950	50,100
Valdez	20,650	9,800	17,750	13,550	17,900	79,650
Wasilla	27,500	29,700	27,500	25,850	27,200	137,750
Whittier	5,600	5,250	5,900	5,250	5,600	27,600
Wrangell	8,200	0	0	0	0	8,200
Total Cities	401,875	326,150	388,000	350,625	387,225	1,853,875
GRAND TOTAL	\$901,825	\$825,025	\$887,900	\$824,975	\$881,950	\$4,321,675
Number of Communities Shared With	34	34	36	38	36	41

* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

**Table 9
Telephone Cooperative Tax**

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$199,612	\$225,562	\$206,828	\$217,996	\$245,879	\$1,095,877
Total Municipalities	199,612	225,562	206,828	217,996	245,879	1,095,877
Borough						
Bristol Bay	64,933	68,367	64,764	66,133	65,868	330,065
Denali	31,403	31,450	28,750	25,686	27,939	145,228
Kenai Peninsula	3,944	4,012	3,935	2,680	2,803	17,374
Matanuska-Susitna	551,086	588,556	544,072	557,498	573,603	2,814,815
North Slope	325,828	333,891	273,545	158,725	269,628	1,361,617
Northwest Arctic	1,277	4,768	5,823	5,522	5,298	22,688
Total Boroughs	978,471	1,031,044	920,889	816,244	945,139	4,691,787
City						
Aleknagik	2,733	2,385	2,440	2,623	2,649	12,830
Ambler	917	3,665	4,128	3,824	3,860	16,394
Anderson	1,864	3,435	3,717	3,462	3,328	15,806
Buckland	1,205	5,346	5,928	6,202	5,914	24,595
Clark's Point	491	492	862	942	599	3,386
Cordova	220,862	138,827	121,415	101,979	89,586	672,669
Deering	535	1,713	2,274	1,569	1,779	7,870
Dillingham	68,912	64,642	67,919	67,501	66,893	335,867
Houston	16,352	15,876	14,321	13,513	13,029	73,091
Kiana	1,177	4,433	5,243	4,875	4,960	20,688
Kivalina	1,073	4,064	5,113	4,864	5,018	20,132
Kobuk	646	2,339	2,744	2,486	2,300	10,515
Kotzebue	16,221	63,417	72,134	66,714	65,024	283,510
Manokotak	2,351	2,306	2,530	2,627	2,236	12,050
Nenana	13	15	8	8	17	61
Noorvik	1,338	5,361	6,592	6,844	7,096	27,231

**Table 9
Telephone Cooperative Tax**

	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>Total All Years</i>
Palmer	111,955	122,710	113,362	110,450	124,976	583,453
Selawik	1,855	7,351	9,009	7,738	8,050	34,003
Seward	0	0	0	0	0	0
Shungnak	823	3,124	3,702	3,345	3,513	14,507
Valdez	164,403	168,134	163,939	138,225	128,383	763,084
Wasilla	176,365	194,890	177,968	185,162	201,028	935,413
Total Cities	792,091	814,525	785,348	734,953	740,238	3,867,155
Grand Total¹	1,970,174	2,071,131	1,913,065	1,769,193	\$1,931,256	9,654,819
Cost of Collection²	\$1,244	\$1,594	\$1,594	\$2,862	\$1,666	\$6,122
Number of Communities Shared With	28	29	28	29	29	29

¹ Net of cost of collection

² Costs of collection are based on the last full fiscal year.

Appendix A - Statutes

Aviation Motor Fuel Tax

AS 43.40.010. TAX ON TRANSFERS OR CONSUMPTION OF MOTOR FUEL AND EXPENDITURE OF PROCEEDS. (e) Sixty per cent of the proceeds of the revenue from the taxes on aviation fuel, excluding the amount determined to have been spent by the state in its collection, shall be refunded to a municipality owning and operating or leasing and operating an airport in the proportion that the revenue was collected at the municipal airport. All other proceeds of the taxes on aviation fuel shall be paid into a special aviation fuel tax account in the state general fund. The legislature may appropriate funds from this account for aviation facilities.

Commercial Passenger Vessel Excise Tax

AS 43.52.230. DISPOSITION OF RECEIPTS. For each voyage of a commercial passenger vessel providing overnight accommodations, the commissioner shall identify the first seven ports of call in the state and the number of passengers on board the vessel at each port of call. Subject to annual appropriation by the legislature, the commissioner shall distribute to each port of call \$5 per passenger of the tax revenue collected from the tax levied under AS 43.52.200 – 43.52.295. If the port of call is a city located within a borough not otherwise unified with the borough, the commissioner shall, subject to appropriation by the legislature, distribute \$2.50 per passenger to the city and \$2.50 to the borough. A city or borough that receives a payment under this subsection shall use the funds for port facilities, harbor infrastructure, and other services provided to the commercial passenger vessels and the passengers on board those vessels.

AS 43.52.250. Local Levies [Repealed 12 ch 101 SLA 2010]

Electric Cooperative Tax

AS 10.25.570. REFUND TO LOCAL

GOVERNMENTS. The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the proportion that the revenue was earned within the city or the borough area outside the city.

However, taxes collected on gross revenue earned by a telephone cooperative or on the sale of electricity by an electric cooperative outside a city or organized borough shall be retained by the state and deposited into its general fund.

Fisheries Business Tax

AS 43.75.130. REFUND TO LOCAL GOVERNMENTS. (a) Except as provided in (d) of this section, the commissioner of revenue shall pay

(1) to each unified municipality and to each city located in the unorganized borough, 50 percent of the amount of tax revenue collected in the municipality from taxes levied by this chapter;

(2) to each city located within a borough, 25 percent of the amount of tax revenue collected in the city from taxes levied by this chapter; and

(3) to each borough

(A) 50 percent of the amount of tax revenue collected in the area of the borough outside cities from taxes levied by this chapter; and

(B) 25 percent of the amount of tax revenue collected in cities located within the borough from taxes levied by this chapter.

(b) For purposes of this section, tax revenue collected under AS 43.75.015 from a person entitled to a credit under AS 43.75.032 shall be calculated as if the person's tax had been collected without applying the credit.

(c) *[Repealed, Sec 7 Ch 79 SLA 1986]*

(d) Notwithstanding the provisions of (a)(2) and (a)(3)(B) of this section, the commissioner shall pay

(1) to each city that is located in a borough incorporated after June 16, 1987 the following

Appendix A - Statutes

Fisheries Business Tax (Continued)

percentages of the tax revenue collected in the city from taxes levied under this chapter:

(A) 45 percent of the taxes collected during the calendar year after the calendar year in which the borough is incorporated;

(B) 40 percent of the taxes collected during the first calendar year after the calendar year in which the borough is incorporated;

(C) 35 percent of the taxes collected during the second calendar year after the calendar year in which the borough is incorporated; and

(D) 30 percent of the taxes collected during the third calendar year after the calendar year in which the borough is incorporated; and

(2) to each borough that is incorporated after June 16, 1987 the following percentages of the tax revenue collected in the cities located within the borough from taxes levied under this chapter:

(A) 5 percent of the taxes collected during the calendar year in which the borough is incorporated;

(B) 10 percent of the taxes collected during the first calendar year after the calendar year in which the borough is incorporated;

(C) 15 percent of the taxes collected during the second calendar year after the calendar year in which the borough is incorporated; and

(D) 20 percent of the taxes collected during the third calendar year after the calendar year in which the borough is incorporated.

(e) Notwithstanding the provisions of (d) of this section, a city may adopt an ordinance to transfer a portion of the funds received under (d)(1) of this section to the borough in which the city is located.

(f) In this section, "tax revenue collected" includes the amount credited against taxes under AS 43.75.018.

AS 43.75.137. ADDITIONAL REFUND. To the extent that appropriations are available for the purpose, and notwithstanding the requirement of AS 37.07.080(e) that approval of the office of management and budget is

required, an amount equal to 50 percent of the tax revenue that is collected under this chapter from fisheries businesses and is not subject to division with a municipality under AS 43.75.130 shall be transmitted each fiscal year, without the approval of the office of management and budget, by the department to the Department of Commerce, Community and Economic Development for disbursement to eligible municipalities under AS 29.60.450.

Fishery Resource Landing Tax

AS 43.77.060. REVENUE SHARING. (a) Subject to appropriation by the legislature and except as provided in (b) of this section, the commissioner of revenue shall pay to each

(1) unified municipality and to each city located in the unorganized borough, 50 percent of the amount of tax revenue collected in the municipality from taxes levied under this chapter on the fishery resource landed in the municipality and accounted for under AS 43.77.050(b);

(2) city located within a borough, 25 percent of the amount of tax revenue collected in the city from taxes levied under this chapter on fishery resources landed in the city and accounted for under AS 43.77.050(b); and

(3) borough

(A) 50 percent of the amount of tax revenue collected from taxes levied under this chapter on fishery resources landed in the area of the borough outside cities and accounted for under AS 43.77.050(b); and

(B) 25 percent of the amount of tax revenue collected from taxes levied under this chapter on fishery resources landed in cities located within the borough and accounted for under AS 43.77.050(b).

(b) Notwithstanding the provisions of (a)(2) and (a)(3)(B) of this section, and subject to appropriation by the legislature, the commissioner shall pay to each

(1) city that is located in a borough incorporated after the effective date of this Act (*January 1, 1994*), the following percentages of

Appendix A - Statutes

Fishery Resource Landing Tax (Continued)

the tax revenue collected from taxes levied under this chapter on fishery resources landed in the city and accounted for under AS 43.77.050(b):

(A) 45 percent of the tax revenue collected during the calendar year after the calendar year in which the borough is incorporated;

(B) 40 percent of the tax revenue collected during the first calendar year after the calendar year in which the borough is incorporated;

(C) 35 percent of the tax revenue collected during the second calendar year after the calendar year in which the borough is incorporated; and

(D) 30 percent of the tax revenue collected during the third calendar year after the calendar year in which the borough is incorporated; and

(2) borough that is incorporated after the effective date of this Act (*January 1, 1994*), the following percentages of the tax revenue collected from taxes levied under this chapter on fishery resources landed in the cities located within the borough and accounted for under AS 43.77.050(b):

(A) five percent of the tax revenue collected during the calendar year in which the borough is incorporated;

(B) 10 percent of the tax revenue collected during the first calendar year after the calendar year in which the borough is incorporated;

(C) 15 percent of the tax revenue collected during the second calendar year after the calendar year in which the borough is incorporated; and

(D) 20 percent of the tax revenue collected during the third calendar year after the calendar year in which the borough is incorporated.

(c) Notwithstanding the provisions of (b) of this section, a city may adopt an ordinance to transfer a portion of the funds received under (b)(1) of this section to the borough in which the city is located.

(d) To the extent that appropriations are available for the purpose, and notwithstanding the requirement of AS 37.07.080(e) that

approval of the office of management and budget is required, an amount equal to 50 percent of the tax revenue that is collected under this chapter and is not subject to division with a municipality under (a) -- (c) of this section shall be transmitted each fiscal year, without the approval of the office of management and budget, by the department to the Department of Commerce, Community and Economic Development for disbursement to eligible municipalities under AS 29.60.450.

Telephone Cooperative Tax

AS 10.25.570. REFUND TO LOCAL GOVERNMENTS. The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the proportion that the revenue was earned within the city or the borough area outside the city.

However, taxes collected on gross revenue earned by a telephone cooperative or on the sale of electricity by an electric cooperative outside a city or organized borough shall be retained by the state and deposited into its general fund.

Liquor License Fees

AS 04.11.610. REFUND TO MUNICIPALITIES.

(a) Biennial license fees, excluding annual wholesale fees and biennial wholesale license fees, collected within a municipality shall be refunded semi-annually to the municipality.

If the officers of a municipality fail to actively enforce local ordinances, laws of the United States and the state, and the regulations relating to the manufacture and sale of alcoholic beverages in the state, the commissioner of revenue may deny the refund provided for under (a) of this section until the board finds the enforcement of the ordinances, laws and regulations is resumed.

Appendix A – Statutes

Liquor License Fees (Continued)

(c) The Department of Revenue shall recover any amounts erroneously refunded under (a) of this section. The Department of Revenue shall schedule repayments of erroneously refunded amounts over a sufficient period of time to minimize financial hardship to the municipality involved.

Appendix B

Unified Municipalities and Boroughs

<u><i>Municipality/Borough</i></u>	<u><i>Classification</i></u>	<u><i>Date Incorporated</i></u>
Aleutians East Borough	Second Class	October 23, 1987
Municipality of Anchorage	Unified Home Rule	September 15, 1975
Bristol Bay Borough	Second Class	October 2, 1962
Denali Borough	Home Rule	December 7, 1990
Fairbanks North Star Borough	Second Class	January 1, 1964
Haines Borough	Home Rule	October 17, 2002
City and Borough of Juneau	Unified Home Rule	July 1, 1970
Kenai Peninsula Borough	Second Class	January 1, 1964
Ketchikan Gateway Borough	Second Class	September 6, 1963
Kodiak Island Borough	Second Class	September 24, 1963
Lake and Peninsula Borough	Home Rule	April 26, 1989
Matanuska-Susitna Borough	Second Class	January 1, 1964
North Slope Borough	Home Rule	July 2, 1972
Northwest Arctic Borough	Home Rule	June 2, 1986
Petersburg Borough	Home Rule	January 3, 2013
City and Borough of Sitka	Unified Home Rule	December 2, 1971
Municipality of Skagway	First Class	June 25, 2007
City and Borough of Wrangell	Unified Home Rule	May 30, 2008
City and Borough of Yakutat	Home Rule	September 22, 1992

Source: 2014 Alaska Community Directory

Appendix C
Cities Within Organized Boroughs

Aleutians East Borough

Akutan
Cold Bay
False Pass
King Cove
Sand Point

Lake and Peninsula Borough

Chignik
Egegik
Newhalen
Nondalton
Pilot Point
Port Heiden

Denali Borough

Anderson

Matanuska-Susitna Borough

Houston
Palmer
Wasilla

Fairbanks North Star Borough

Fairbanks
North Pole

North Slope Borough

Anaktuvuk Pass
Atkasuk
Barrow
Kaktovik
Nuiqsut
Point Hope
Wainwright

Kenai Peninsula Borough

Homer
Kachemak
Kenai
Seldovia
Seward
Soldotna

Ketchikan Gateway Borough

Ketchikan
Saxman

Northwest Arctic Borough

Ambler
Buckland
Deering
Kiana
Kivalina
Kobuk
Kotzebue
Noorvik
Selawik
Shungnak

Kodiak Island Borough

Akhiok
Kodiak
Larsen Bay
Old Harbor
Ouzinkie
Port Lions

Petersburg Borough

Kupreanof

* All other boroughs do not have separate incorporated cities

Source: 2014 Alaska Community Directory

**Appendix D
Incorporated Cities Within Alaska**

Home Rule Cities

Cordova
Fairbanks
Kenai
Ketchikan
Kodiak
Nenana
North Pole
Palmer
Petersburg
Seward
Valdez

First Class Cities

Barrow
Craig
Dillingham
Galena
Homer
Hoonah
Hydaburg
Kake
King Cove
Klawock
Nome
Pelican
Saint Mary's
Sand Point
Seldovia
Soldotna
Tanana
Unalaska
Wasilla

Second Class Cities

Adak
Akhiok
Akiak
Akutan
Alakanuk
Aleknagik
Allakaket
Ambler
Anaktuvuk Pass
Anderson
Angoon
Aniak
Anvik
Atka
Atkasuk
Bethel

Second Class Cities

Bettles
Brevig Mission
Buckland
Chefornak
Chevak
Chignik
Chuathbaluk
Clark's Point
Coffman Cove
Cold Bay
Deering
Delta Junction
Diomedes
Eagle
Eek
Egegik
Ekwok
Elim
Emmonak
False Pass
Fort Yukon
Gambell
Golovin
Goodnews Bay
Grayling
Gustavus
Holy Cross
Hooper Bay
Houston
Hughes
Huslia
Kachemak
Kaktovik
Kaltag
Kasaan
Kiana
Kivalina
Kobuk
Kotlik
Kotzebue
Koyuk
Koyukuk
Kupreanof
Kwethluk
Larsen Bay
Lower Kalskag
Manokotak
Marshall
McGrath
Mekoryuk
Mountain Village

Second Class Cities

Napakiak
Napaskiak
New Stuyahok
Newhalen
Nightmute
Nikolai
Nondalton
Noorvik
Nuiqsut
Nulato
Nunam Iqua
Nunapitchuk
Old Harbor
Ouzinkie
Pilot Point
Pilot Station
Platinum
Point Hope
Port Alexander
Port Heiden
Port Lions
Quinhagak
Ruby
Russian Mission
Saint George
Saint Michael
Saint Paul
Savoonga
Saxman
Scammon Bay
Selawik
Shageluk
Shaktoolik
Shishmaref
Shungnak
Stebbins
Teller
Tenakee Springs
Thorne Bay
Togiak
Toksook Bay
Unalakleet
Upper Kalskag
Wainwright
Wales
White Mountain
Whittier

Organized Under Federal Law

Metlakatla

Source: 2014 Alaska Community Directory