

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2016
SHARED TAXES AND FEES
ANNUAL REPORT

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

Bill Walker
Governor

Randall Hoffbeck
Commissioner

2016

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 2016 that ended June 30, 2016.

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.

Table of Contents

Executive Summary	
Retrospect.....	1
Summary of Shared Taxes and Fees (Chart 1)	2
Summary of Shared Taxes and Fees by Municipality (Table 1).....	3
Shared Taxes and Fees Overview	6
Shared Taxes and Fees Detail	
Shared Amounts by Municipality by Tax and License Type (Table 2).....	7
Five-Year Comparison of Shared Taxes and Fees	
Aviation Motor Fuel Tax (Table 3)	12
Commercial Passenger Vessel Excise Tax (Table 4)	13
Electric Cooperative Tax (Table 5)	14
Fisheries Business Tax (Table 6).....	17
Fishery Resource Landing Tax (Table 7)	20
Liquor License Fees (Table 8).....	21
Telephone Cooperative Tax (Table 9).....	23
Appendices	
Appendix A - Statutes.....	A-1
Appendix B - Unified Municipalities and Boroughs	B-1
Appendix C - Incorporated Cities within Boroughs	C-1
Appendix D - Incorporated Cities within Alaska	D-1

Retrospect

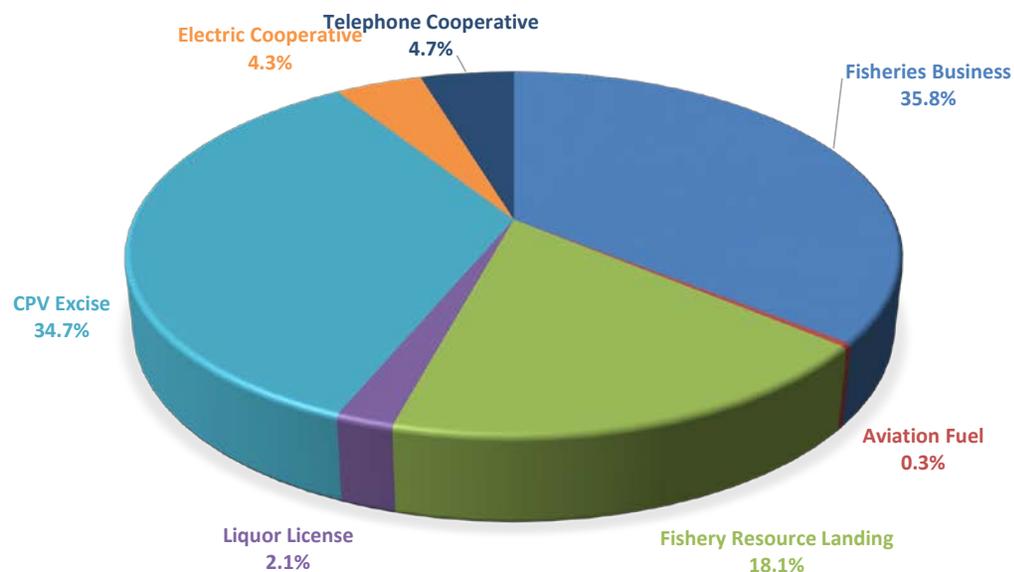
The Department of Revenue distributed taxes and fees to 125 communities throughout Alaska in FY2016 compared to 131 communities in FY2015. Below is the top five municipalities and boroughs and their combined amount of shared taxes and fees for FY 2016 as well as a comparison to FY 2015.

<u>FY2016</u>		<u>FY2015</u>	
Unalaska	\$ 11,820,247	Unalaska	\$ 6,745,512
City and Borough of Juneau	4,934,856	City & Borough of Juneau	4,890,315
Skagway	4,043,845	Skagway	4,017,315
Ketchikan	2,385,068	Bristol Bay	2,899,978
Ketchikan Gateway Borough	<u>2,365,736</u>	Ketchikan Gateway Borough	<u>2,303,101</u>
Subtotal	25,549,752	Subtotal	20,856,216
Other Municipalities	<u>19,856,337</u>	Other Municipalities	<u>23,769,831</u>
Total	<u>\$ 45,406,089</u>	Total	<u>\$44,626,047</u>

In addition to the shared taxes detailed in this report, the department of revenue in FY2016 transferred \$2,603,352 of fisheries business tax and fisheries landing tax to the Department of Commerce, Community, and Economic Development (DCCED). These funds, originating from the unorganized borough, are apportioned among fisheries management areas according to formulas and processes described in AS 29.60.450(b).

Also, the Oil and Gas Property Tax (AS 43.56) is collected by the Department of Revenue and distributed to municipalities in which the taxable assets are located. Of the \$551.5 million collected in FY2016, \$440.1 million was distributed to seven different municipalities and \$111.4 million was retained by the state.

CHART 1 - SUMMARY OF SHARED TAXES AND FEES



--- Prior Year Comparison ---

Tax Type	FY 2016		FY 2015		FY 2014	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$16,235,169	35.8%	\$21,479,071	46.3%	\$24,912,169	47.2%
Commercial Passenger Vessel	15,750,926	34.7%	15,051,450	32.5%	15,858,558	30.0%
Fishery Resource Landing	8,239,984	18.2%	3,125,677	6.8%	5,148,589	9.8%
Electric Cooperative	1,971,587	4.3%	2,001,304	4.3%	1,960,349	3.7%
Telephone Cooperative	2,123,388	4.7%	1,975,119	4.3%	1,970,174	3.7%
Liquor License Fees	938,675	2.1%	851,625	1.8%	901,825	1.7%
Aviation Motor Fuel	146,360	0.3%	141,801	0.3%	155,296	0.3%
Grand Total	\$45,406,089	100%	\$44,626,047	100%	\$50,906,960	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY2016	FY 2015	Difference
Anchorage	\$1,406,832	\$1,438,032	(\$31,200)
Juneau	4,934,856	4,890,315	\$44,541
Sitka	1,137,579	1,188,123	(\$50,544)
Skagway	4,043,845	4,017,310	\$26,535
Wrangell***	280,608	429,341 ***	(\$148,733)
Total Municipalities	11,803,720	11,963,121	(159,401)
Borough			
Aleutians East**	1,641,745	1,855,992 **	(\$214,247)
Bristol Bay	1,072,691	2,899,978	(\$1,827,287)
Denali	47,702	49,117	(\$1,415)
Fairbanks North Star	429,444	420,825	\$8,619
Haines	339,555	371,112	(\$31,557)
Kenai Peninsula	1,172,433	1,162,737	\$9,696
Ketchikan Gateway	2,365,736	2,303,101	\$62,635
Kodiak Island	1,299,763	1,352,566	(\$52,803)
Lake and Peninsula	69,855	353,370	(\$283,515)
Matanuska-Susitna	757,743	749,697	\$8,046
North Slope	411,125	355,212	\$55,913
Northwest Arctic	0	2,098	(\$2,098)
Petersburg*	344,548	828,318	(\$483,770)
Yakutat	221,225	195,216	\$26,009
Total Boroughs	10,173,565	12,899,339	(2,725,774)
City			
Adak	150,945	71,151	\$79,794
Akhoik	0	0	\$0
Akutan	973,202	943,814	\$29,388
Alakanuk	1,019	1,080	(\$61)
Aleknagik	4,325	8,608	(\$4,283)
Ambler	4,751	1,448	\$3,303
Anderson	3,456	3,442	\$14
Angoon	786	794	(\$8)
Anvik	198	188	\$10
Atka	85,463	48,116	\$37,347
Barrow	24,994	50,155	(\$25,161)
Bethel	23,825	16,560	\$7,265
Brevig Mission	534	522	\$12
Buckland	5,225	1,135	\$4,090
Chefornak	0	0	\$0
Chevak	1,185	1,177	\$8
Chignik	33,372	62,800	(\$29,428)
Chuathbaluk	117	110	\$7
Clark's Point	292	374	(\$82)
Coffman Cove	869	1,635	(\$766)
Cordova	953,216	1,270,344	(\$317,128)
Craig	155,245	351,339	(\$196,094)
Deering	3,431	600	\$2,831
Delta Junction	7,185	8,156	(\$971)

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY2016	FY 2015	Difference
Dillingham	\$237,389	\$506,501	(\$269,112)
Eek	419	401	\$18
Egegik	29,930	152,839	(\$122,909)
Ekwok	205	221	(\$16)
Elim	598	576	\$22
Emmonak	19,434	28,742	(\$9,308)
Fairbanks	203,489	192,166	\$11,323
False Pass	25,814	21,678	\$4,136
Fort Yukon	0	1,500	(\$1,500)
Galena	2,500	1,500	\$1,000
Gambell	885	914	(\$29)
Goodnews Bay	320	321	(\$1)
Grayling	276	272	\$4
Gustavus	540	231	\$309
Holy Cross	286	299	(\$13)
Homer	97,139	83,435	\$13,704
Hoonah	816,764	771,755	\$45,009
Hooper Bay	1,545	1,530	\$15
Houston	24,707	22,614	\$2,093
Huslia	489	468	\$21
Hydaburg	149	1,184	(\$1,035)
Kachemak	1,194	1,222	(\$28)
Kake	1,012	16,147	(\$15,135)
Kaltag	291	324	(\$33)
Kasaan	0	2,300	(\$2,300)
Kenai	221,229	256,659	(\$35,430)
Ketchikan	2,385,068	2,301,501	\$83,567
Kiana	5,703	1,797	\$3,906
King Cove	388,874	408,385	(\$19,511)
Kivalina	5,503	1,565	\$3,938
Klukwan	0	173	(\$173)
Klawock	3,171	180	\$2,991
Kobuk	2,838	786	\$2,052
Kodiak	685,304	1,116,054	(\$430,750)
Kotlik	937	921	\$16
Kotzebue	74,479	27,055	\$47,424
Koyuk	595	584	\$11
Larsen Bay	37,570	106,594	(\$69,024)
Lower Kalskag	261	245	\$16
Manokotak	1,734	1,982	(\$248)
Marshall	715	721	(\$6)
Mekoryuk	415	420	(\$5)
Mountain Village	4,330	1,343	\$2,987
Nenana	2,475	2,434	\$41
New Stuyahok	649	661	(\$12)
Newhalen	434	444	(\$10)
Nightmute	303	289	\$14
Nome	20,600	43,642	(\$23,042)
Nondalton	398	412	(\$14)

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY2016	FY 2015	Difference
Noorvik	\$7,035	\$2,089	\$4,946
North Pole	26,518	35,659	(\$9,141)
Nulato	459	467	(\$8)
Nunapitchuk	591	590	\$1
Old Harbor	2,896	9,237	(\$6,341)
Ouzinkie	0	204	(\$204)
Palmer	173,348	160,045	\$13,303
Pelican	473	846	(\$373)
Petersburg*	0	0	\$0
Pilot Station	857	807	\$50
Pilot Point	0	0	\$0
Platinum	16,174	36,250	(\$20,076)
Port Alexander	238	0	238
Port Heiden	6,149	0	6,149
Port Lions	524	568	(44)
Quinhagak	1,043	1,000	\$43
Russian Mission	469	486	(\$17)
Saint George	0	0	\$0
Saint Mary's	1,056	16,762	(\$15,706)
Saint Michael	843	816	\$27
Saint Paul	896,427	1,074,604	(\$178,177)
Sand Point**	238,143	257,723 **	(\$19,580)
Savoonga	1,040	3,771	(\$2,731)
Scammon Bay	785	798	(\$13)
Selawik	8,325	2,851	\$5,474
Seldovia	5,080	5,646	(\$566)
Seward	744,055	716,111	\$27,944
Shageluk	175	173	\$2
Shaktolik	501	511	(\$10)
Shishmaref	804	809	(\$5)
Shungnak	4,026	1,222	\$2,804
Soldotna	47,999	44,074	\$3,925
Stebbins	730	719	\$11
Teller	383	1,500	(\$1,117)
Tenakee Springs	0	378	(\$378)
Togiak	106,112	102,038	\$4,074
Toksook Bay	827	791	\$36
Unalakleet	2,072	31,071	(\$28,999)
Unalaska	11,820,247	6,745,512	\$5,074,735
Upper Kalskag	395	377	\$18
Valdez	505,392	441,398	\$63,994
Wales	277	280	(\$3)
Wasilla	254,732	249,314	\$5,418
Whittier	809,009	888,555	(\$79,546)
Total Cities	23,428,804	19,763,587	3,665,217
Grand Total	\$45,406,089	\$44,626,047	\$780,042

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

** Aleutians East Borough was overpaid due to incorrect location code reported that was determined to be for Sand Point City

*** Wrangell City, a non-unified home rule borough, was incorporated on May 30, 2008. Data from FY 15 will be on City and Borough of Wrangell under a municipality.

Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2016 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	July	Preceding Fiscal Year	\$146,360	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	\$15,750,926	16
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	\$1,971,587	88
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	December	Preceding Fiscal Year	\$16,235,169	54
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.	December	Preceding Fiscal Year	\$8,239,984	13
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.	February & August	Preceding Six Months	\$938,675	36
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	\$2,123,388	28

Total Shared \$45,406,089

Table 2
2016 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>
Municipality								
Anchorage	\$1,406,832	\$18,158	\$54,110	\$642,208	\$122,012	\$0	\$388,100	\$182,244
Juneau	4,934,856	84,672	4,460,365	0	\$312,519	0	77,300	0
Sitka	1,137,579	0	218,350	0	\$879,793	14,311	25,125	0
Skagway	4,043,845	0	4,028,545	0	\$0	0	15,300	0
Wrangell	280,608	0	38,845	0	233,563	0	8,200	0
Total Municipalities	11,803,720	102,830	8,800,215	642,208	1,547,887	14,311	514,025	182,244
Borough								
Aleutians East	1,641,745	0	0	0	1,606,523	35,222	0	0
Bristol Bay	1,072,691	0	0	9,990	1,004,436	0	625	57,640
Denali	47,702	0	0	17,555	0	0	0	30,147
Fairbanks North Star	429,444	0	0	429,248	196	0	0	0
Haines	339,555	0	206,430	567	121,208	0	11,350	0
Kenai Peninsula	1,172,433	0	474,225	152,672	541,757	0	0	3,779
Ketchikan Gateway	2,365,736	24,915	2,141,633	0	199,188	0	0	0
Kodiak Island	1,299,763	0	30,255	16,987	1,197,033	55,488	0	0
Lake and Peninsula	69,855	0	0	403	69,452	0	0	0
Matanuska-Susitna	757,743	0	0	200,342	181	0	0	557,220
North Slope	411,125	0	0	0	0	0	0	411,125
Northwest Arctic	0	0	0	0	0	0	0	0
Petersburg**	344,548	0	0	0	336,848	0	7,700	0
Yakutat	221,225	0	0	0	198,800	15,925	6,500	0
Total Boroughs	10,173,565	24,915	2,852,543	827,764	5,275,622	106,635	26,175	1,059,911

Table 2
2016 Shared Amounts by Municipality by Tax and License Type

City	Total	Aviation Fuel	* CPV Excise	Electric Cooperative	Fisheries Business	Fishery Landing ***	Liquor License	Telephone Cooperative
Adak	150,945	0	0	0	44,636	103,209	3,100	0
Akhiok	0	0	0	0	0	0	0	0
Akutan	973,202	0	0	0	973,202	0	0	0
Alakanuk	1,019	0	0	1,019	0	0	0	0
Aleknagik	4,325	0	0	464	67	0	0	3,794
Ambler	4,751	0	0	643	0	0	0	4,108
Anderson	3,456	0	0	874	0	0	0	2,582
Angoon	786	0	0	786	0	0	0	0
Anvik	198	0	0	198	0	0	0	0
Atka	85,463	0	0	0	31,852	53,611	0	0
Barrow	24,994	0	0	24,994	0	0	0	0
Bethel	23,825	0	0	19,925	0	0	3,900	0
Brevig Mission	534	0	0	534	0	0	0	0
Buckland	5,225	0	0	0	0	0	0	5,225
Chefornak	0	0	0	0	0	0	0	0
Chevak	1,185	0	0	1,185	0	0	0	0
Chignik	33,372	0	0	0	33,372	0	0	0
Chuathbaluk	117	0	0	117	0	0	0	0
Clark's Point	292	0	0	0	0	0	0	292
Coffman Cove	869	0	0	0	869	0	0	0
Cordova	953,216	0	0	13,527	709,305	4,330	11,950	214,104
Craig	155,245	0	0	0	150,045	0	5,200	0
Deering	3,431	0	0	0	0	0	0	3,431
Delta Junction	7,185	0	0	7,185	0	0	0	0
Dillingham	237,389	0	0	8,185	167,849	0	4,000	57,355
Eek	419	0	0	419	0	0	0	0
Egegik	29,930	0	0	0	29,930	0	0	0
Ekwok	205	0	0	205	0	0	0	0
Elim	598	0	0	598	0	0	0	0
Emmonak	19,434	0	0	1,890	17,544	0	0	0
Fairbanks	203,489	0	0	113,289	0	0	90,200	0
False Pass	25,814	0	0	0	25,814	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	885	0	0	885	0	0	0	0
Goodnews Bay	320	0	0	320	0	0	0	0

Table 2
2016 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
Gustavus	540	0	0	0	540	0	0
Holy Cross	286	0	0	286	0	0	0
Homer	97,139	0	27,055	24,878	20,456	0	24,750
Hoonah	816,764	0	722,575	2,128	87,436	0	4,625
Hooper Bay	1,545	0	0	1,545	0	0	0
Houston	24,707	0	0	6,455	96	0	3,850
Huslia	489	0	0	489	0	0	0
Hydaburg	149	0	0	0	149	0	0
Kachemak	1,194	0	0	1,194	0	0	0
Kake	1,012	0	0	1,012	0	0	0
Kaltag	291	0	0	291	0	0	0
Kasaan	0	0	0	0	0	0	0
Kenai	221,229	7,249	0	32,165	161,515	0	20,300
Ketchikan	2,385,068	0	2,141,633	0	199,435	0	44,000
Kiana	5,703	0	0	749	0	0	4,954
King Cove	388,874	0	0	0	386,374	0	2,500
Kivalina	5,503	0	0	571	0	0	4,932
Klukwan	0	0	0	0	0	0	0
Klawock	3,171	0	0	0	1,671	0	1,500
Kobuk	2,838	0	0	284	0	0	2,554
Kodiak	685,304	7,663	30,255	45,637	525,670	52,979	23,100
Kotlik	937	0	0	937	0	0	0
Kotzebue	74,479	0	0	9,920	0	0	1,500
Koyuk	595	0	0	595	0	0	0
Larsen Bay	37,570	0	0	0	37,570	0	0
Lower Kalskag	261	0	0	261	0	0	0
Manokotak	1,734	0	0	0	0	0	1,734
Marshall	715	0	0	715	0	0	0
Mekoryuk	415	0	0	415	0	0	0
Mountain Village	4,330	0	0	1,351	2,979	0	0
Nenana	2,475	0	0	2,475	0	0	0

Table 2
2016 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>
New Stuyahok	649	0	0	649	0	0	0	0
Newhalen	434	0	0	434	0	0	0	0
Nightmute	303	0	0	303	0	0	0	0
Nome	20,600	0	0	0	0	0	20,600	0
Nondalton	398	0	0	398	0	0	0	0
Noorvik	7,035	0	0	942	0	0	0	6,093
North Pole	26,518	0	0	18,422	196	0	7,900	0
Nulato	459	0	0	459	0	0	0	0
Nunapitchuk	591	0	0	591	0	0	0	0
Old Harbor	2,896	0	0	381	6	2,509	0	0
Ouzinkie	0	0	0	0	0	0	0	0
Palmer	173,348	1,276	0	23,627	0	0	14,800	133,645
Pilot Station	857	0	0	857	0	0	0	0
Pelican	473	0	0	0	473	0	0	0
Petersburg**	0	0	0	0	0	0	0	0
Pilot Point	0	0	0	0	0	0	0	0
Platinum	16,174	0	0	0	16,174	0	0	0
Port Lions	524	0	0	524	0	0	0	0
Port Alexander	238	0	0	0	238	0	0	0
Port Heiden	6,149	0	0	0	6,149	0	0	0
Quinhagak	1,043	0	0	1,043	0	0	0	0
Russian Mission	469	0	0	469	0	0	0	0
Saint George	0	0	0	0	0	0	0	0
Saint Mary's	1,056	0	0	1,056	0	0	0	0
Saint Michael	843	0	0	843	0	0	0	0
Saint Paul	896,427	0	0	0	879,802	16,625	0	0
Sand Point	238,143	0	0	0	200,421	35,222	2,500	0
Savoonga	1,040	0	0	1,040	0	0	0	0
Scammon Bay	785	0	0	785	0	0	0	0
Selawik	8,325	0	0	1,312	0	0	0	7,013
Seldovia	5,080	0	0	1,080	0	0	4,000	0
Seward	744,055	0	447,170	0	280,935	0	15,950	0
Shageluk	175	0	0	175	0	0	0	0
Shaktolik	501	0	0	501	0	0	0	0
Shishmaref	804	0	0	804	0	0	0	0
Shungnak	4,026	0	0	443	0	0	0	3,583

Table 2
2016 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>
Soldotna	47,999	1,262	0	26,151	586	0	20,000	0
Stebbins	730	0	0	730	0	0	0	0
Tanana	0	0	0	0	0	0	0	0
Teller	383	0	0	383	0	0	0	0
Tenakee Springs	0	0	0	0	0	0	0	0
Togiak	106,112	0	0	1,424	30,639	74,049	0	0
Toksook Bay	827	0	0	827	0	0	0	0
Unalakleet	2,072	0	0	2,072	0	0	0	0
Unalaska	11,820,247	0	8,155	0	4,018,888	7,776,504	16,700	0
Upper Kalskag	395	0	0	395	0	0	0	0
Valdez	505,392	0	0	29,854	290,247	0	15,050	170,241
Wales	277	0	0	277	0	0	0	0
Wasilla	254,732	1,165	0	46,855	84	0	28,400	178,228
Whittier	809,009	0	721,325	3,638	78,446	0	5,600	0
Total Cities	23,428,804	18,615	4,098,168	501,615	9,411,660	8,119,038	398,475	881,233
Grand Total	\$45,406,089	\$146,360	\$15,750,926	\$1,971,587	\$16,235,169	\$8,239,984	\$938,675	2,123,388

**Number of Communities
Shared With**

125	8	16	88	54	13	36	28
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* Commercial Passenger Vessel

** Petersburg Borough, a non-unified home borough, was incorporated on January 13, 2013.

*** FY16 includes adjustments from prior year undersharing.

Table 3
Aviation Motor Fuel Tax

	<i>FY2016</i>	<i>FY 2015</i>	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>Total All Years</i>
Municipality						
Anchorage (Merrill Field)	\$18,158	\$12,961	\$18,998	\$22,543	\$20,131	\$92,791
Juneau	\$84,672	76,047	89,246	90,283	77,539	417,787
Total Municipalities	\$102,830	89,008	108,244	112,826	97,670	510,578
Borough						
Ketchikan Gateway	\$24,915	31,954	29,112	27,567	23,398	136,946
Total Borough	\$24,915	31,954	29,112	27,567	23,398	136,946
City						
Kenai	\$7,249	9,567	5,681	11,178	13,035	46,710
Kodiak	\$7,663	5,783	5,404	5,859	7,076	31,785
Palmer	\$1,276	2,626	2,931	1,427	1,654	9,914
Soldotna	\$1,262	1,830	2,257	1,960	1,282	8,591
Wasilla	\$1,165	1,033	1,667	1,528	1,543	6,936
Total Cities	\$18,615	20,839	17,940	21,952	24,590	103,936
Grand Total¹	\$146,360	\$141,801	\$155,296	\$162,346	\$145,658	\$751,460
Cost of Collection	\$333	\$3,708	\$3,363	\$2,691	\$2,152	\$11,914
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>FY2016</i>	<i>FY 2015</i>	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>Total All Years</i>
Municipality						
Anchorage	54,110	26,200	2,975	48,570	66,190	198,045
Juneau	4,460,365	4,393,395	4,598,565	4,151,020	4,096,730	21,700,075
Sitka	218,350	157,340	302,985	135,355	414,130	1,228,160
Skagway	4,028,545	4,008,335	4,062,215	3,728,105	3,470,720	19,297,920
Wrangell	38,845	24,065	31,430	1,730	19,350	115,420
Total Municipalities	8,800,215	8,609,335	8,998,170	8,064,780	8,067,120	42,539,620
Borough						
Haines	206,430	144,020	140,635	154,080	146,680	791,845
Kenai Peninsula	474,225	361,658	307,578	364,975	357,553	1,865,989
Ketchikan Gateway	2,141,633	2,032,375	2,240,210	1,977,770	1,947,248	10,339,236
Kodiak Island	30,255	13,925	4,600	23,472	32,622	104,874
Total Boroughs	2,852,543	2,551,978	2,693,023	2,520,297	2,484,103	13,101,944
City						
Homer	27,055	13,925	33,542	21,710	0	96,232
Hoonah	722,575	688,980	626,225	610,105	636,345	3,284,230
Hooper Bay	0	0	0	0	32,687	32,687
Ketchikan	2,141,633	2,032,375	2,240,210	1,977,770	1,947,248	10,339,236
Kodiak	30,255	13,925	4,600	23,473	32,622	104,875
Seward	447,170	347,733	306,723	343,265	324,865	1,769,756
Unalaska	8,155	1,650	4,165	4,120	1,310	19,400
Valdez	0	0	1,265	0	1,650	2,915
Whittier	721,325	791,550	950,635	828,865	637,265	3,929,640
Total Cities	4,098,168	3,890,138	4,167,365	3,809,308	3,613,992	19,578,971
Grand Total	15,750,926	15,051,451	\$15,858,558	\$14,394,385	\$14,165,215	\$75,220,535
Number of Communities Shared With						
	16	16	17	16	17	18

Table 5
Electric Cooperative Tax

	<i>FY2016</i>	<i>FY 2015</i>	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$642,208	\$642,099	\$657,254	\$668,760	\$663,378	\$3,273,699
Total Municipalities	\$642,208	642,099	657,254	668,760	663,378	3,273,699
Borough						
Bristol Bay	9,990	18,674	0	9,043	9,211	46,918
Denali	17,555	18,348	19,700	20,557	20,799	96,959
Fairbanks North Star	429,248	420,825	416,866	423,939	424,186	2,115,064
Haines	567	537	536	561	561	2,762
Kenai Peninsula	152,672	153,185	157,328	158,048	152,260	773,493
Kodiak Island	16,987	17,206	15,792	27,075	26,387	103,447
Lake and Peninsula	403	1,354	1,095	1,521	1,046	5,419
Matanuska-Susitna	200,342	202,072	200,454	200,602	195,156	998,626
Northwest Arctic	0	845	891	857	872	3,465
Total Boroughs	\$827,764	833,046	812,662	842,203	830,478	4,146,153
City						
Alakanuk	1,019	1,080	1,089	838	928	4,954
Aleknagik	464	478	491	464	387	2,284
Ambler	643	583	611	574	621	3,032
Anderson	874	889	864	980	1,026	4,633
Angoon	786	794	790	830	922	4,122
Anvik	198	188	199	294	194	1,073
Barrow	24,994	50,155	0	24,771	25,006	124,926
Bethel	19,925	12,960	0	0	0	32,885
Brevig Mission	534	522	545	591	572	2,764
Chevak	1,185	1,177	1,216	1,182	1,164	5,924
Chuathbaluk	117	110	121	136	128	612
Cordova	13,527	12,812	13,222	12,797	12,676	65,034
Delta Junction	7,185	8,156	7,775	9,075	5,588	37,779
Dillingham	8,185	8,347	8,481	8,686	8,614	42,313
Eek	419	401	397	403	386	2,006
Ekwok	205	221	235	270	106	1,037

Table 5
Electric Cooperative Tax

	FY2016	FY 2015	FY 2014	FY 2013	FY 2012	Total All Years
Elim	598	576	571	605	555	2,905
Emmonak	1,890	1,895	1,792	1,545	1,528	8,650
Fairbanks	113,289	113,966	117,211	120,099	121,852	586,417
Gambell	885	914	927	888	887	4,501
Goodnews Bay	320	321	350	399	377	1,767
Grayling	276	272	276	339	273	1,436
Holy Cross	286	299	314	302	301	1,502
Homer	24,878	25,306	26,845	27,633	27,672	132,334
Hoonah	2,128	2,102	2,153	2,153	2,193	10,729
Hooper Bay	1,545	1,530	1,570	1,533	1,489	7,667
Houston	6,455	5,186	5,324	5,371	5,270	27,606
Huslia	489	468	481	486	496	2,420
Kachemak	1,194	1,222	1,274	1,299	1,284	6,273
Kake	1,012	1,246	1,391	1,369	1,261	6,279
Kaltag	291	324	337	354	342	1,648
Kenai	32,165	32,038	32,361	32,608	32,965	162,137
Kiana	749	721	724	740	718	3,652
Kivalina	571	581	615	591	577	2,935
Klukwan	0	173	0	0	0	173
Kobuk	284	274	335	0	0	893
Kodiak	45,637	45,288	44,685	44,586	41,300	221,496
Kotlik	937	921	938	971	917	4,684
Kotzebue	9,920	9,945	10,160	10,570	10,473	51,068
Koyuk	595	584	623	860	637	3,299
Lower Kalskag	261	245	245	259	259	1,269
Marshall	715	721	767	722	797	3,722
Mekoryuk	415	420	429	507	429	2,200
Mountain Village	1,351	1,343	1,387	1,238	1,344	6,663
Nenana	2,475	2,434	2,514	2,678	2,749	12,850
New Stuyahok	649	661	669	631	713	3,323
Newhalen	434	444	461	472	437	2,248
Nightmute	303	289	302	400	299	1,593
Nondalton	398	412	435	419	393	2,057
Noorvik	942	890	935	962	971	4,700
North Pole	18,422	30,459	47,602	53,124	56,687	206,294
Nulato	459	467	491	515	529	2,461

Table 5
Electric Cooperative Tax

	<i>FY2016</i>	<i>FY 2015</i>	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>Total All Years</i>
Nunapitchuk	591	590	597	610	589	2,977
Old Harbor	381	391	393	439	378	1,982
Palmer	23,627	21,959	22,342	23,113	23,197	114,238
Pilot Station	857	807	877	874	842	4,257
Port Lions	524	568	538	580	3,243	5,453
Quinhagak	1,043	1,000	962	886	866	4,757
Russian Mission	469	486	489	494	541	2,479
Saint Mary's	1,056	1,001	1,024	1,021	991	5,093
Saint Michael	843	816	832	864	841	4,196
Savoonga	1,040	1,036	1,053	1,019	1,049	5,197
Scammon Bay	785	798	792	788	839	4,002
Selawik	1,312	1,248	1,383	1,496	1,362	6,801
Seldovia	1,080	1,046	1,112	1,079	1,135	5,452
Shageluk	175	173	176	166	173	863
Shaktolik	501	511	507	492	443	2,454
Shishmaref	804	809	809	758	790	3,970
Shungnak	443	468	495	609	752	2,767
Soldotna	26,151	24,903	26,364	26,607	25,681	129,706
Stebbins	730	719	729	701	658	3,537
Teller	383	378	395	428	393	1,977
Togiak	1,424	1,449	1,452	1,468	1,467	7,260
Toksook Bay	827	791	800	812	763	3,993
Unalakleet	2,072	2,065	2,063	2,052	2,062	10,314
Upper Kalskag	395	377	398	597	450	2,217
Valdez	29,854	29,696	30,416	29,875	28,163	148,004
Wales	277	280	272	386	267	1,482
Wasilla	46,855	44,760	45,860	46,367	45,443	229,285
Whittier	3,638	3,226	3,773	3,233	2,289	16,159
Total Cities	\$501,615	526,159	490,433	526,933	522,959	2,568,101
Grand Total¹	\$1,971,587	\$2,001,304	\$1,960,349	\$2,037,896	\$2,016,815	\$9,987,953
Cost of Collection²	\$5,000	\$4,344	\$4,344	\$1,594	\$1,594	\$16,876
Number of Communities						
Shared With	88	90	86	87	87	90

¹ Net of cost of collection² Costs of collection are based on the last full fiscal year.

**Table 6
Fisheries Business Tax**

	<i>FY2016</i>	<i>FY 2015</i>	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>Total All Years</i>
Municipality						
Anchorage	122,012	202,096	\$181,607	\$221,337	\$170,617	\$897,669
Juneau	312,519	364,624	395,010	384,415	422,230	\$1,878,798
Sitka	879,793	1,009,033	1,127,772	1,183,956	1,256,103	\$5,456,657
Wrangell***	233,563	392,076 ***	329,987 ***	288,004 ***	380,741	\$1,624,371
Total Municipalities	1,547,887	1,967,829	2,034,376	2,077,712	2,229,691	9,857,495
Borough						
Aleutians East**	1,606,523	1,835,070 **	1,769,278	1,869,127	2,033,097	\$9,113,095
Bristol Bay	1,004,436	2,809,548	2,010,471	1,868,574	2,130,832	\$9,823,861
Denali	0	0	0	0	0	\$0
Fairbanks North Star	196	0	195	0	118	\$509
Haines	121,208	212,855	438,390	172,511	326,813	\$1,271,777
Kenai Peninsula	541,757	629,725	919,123	774,646	952,078	\$3,817,329
Ketchikan Gateway	199,188	238,773	783,700	709,134	666,360	\$2,597,155
Kodiak Island	1,197,033	1,301,537	1,561,675	1,546,308	1,647,025	\$7,253,578
Lake and Peninsula	69,452	352,016	556,758	382,147	385,759	\$1,746,132
Matanuska-Susitna	181	254	112	126	65	\$738
Northwest Arctic	0	0	371	0	0	\$371
Petersburg*	336,848	820,118	1,249,730	760,516	0	\$3,167,212
Yakutat	198,800	191,216	250,998	202,334	254,820	\$1,098,168
Total Boroughs	5,275,622	8,391,112	9,540,801	8,285,423	8,396,967	39,889,925
City						
Adak	44,636	67,968	122,489	168,370	75,469	478,932
Akhiok	0	0	0	0	110	110
Akutan	973,202	943,814	877,450	1,028,308	990,609	4,813,383
Aleknagik	67	4,676	0	0	0	4,743
Atka	31,852	34,706	29,615	54,710	51,168	202,051
Bethel	0	0	2,632	0	3,937	6,569
Chefornak	0	0	1,823	542	2,220	4,585
Chignik	33,372	62,800	310,422	154,944	203,950	765,488

**Table 6
Fisheries Business Tax**

	FY2016	FY 2015	FY 2014	FY 2013	FY 2012	Total All Years
Clark's Point	0	24	0	2,227	45,322	47,573
Coffman Cove	869	1,635	1,982	1,699	1,557	7,742
Cordova	709,305	1,023,286	1,661,223	1,432,356	1,371,290	6,197,460
Craig	150,045	342,739	314,704	282,111	258,534	1,348,133
Delta Junction	0	0	0	0	0	0
Dillingham	167,849	433,564	407,654	276,513	339,410	1,624,990
Egegik	29,930	152,839	181,974	110,164	85,138	560,045
Emmonak	17,544	26,846	25,883	38,637	51,420	160,330
False Pass	25,814	21,677	14,291	5,152	8,544	75,478
Goodnews Bay	0	0	0	0	1	1
Gustavus	540	231	301	299	505	1,876
Homer	20,456	21,004	54,283	37,136	64,617	197,496
Hoonah	87,436	76,574	110,249	103,975	113,615	491,849
Hooper Bay	0	0	289	366	147	802
Houston	96	0	88	77	65	326
Hydaburg	149	1,184	1,491	367	1,185	4,376
Kake	0	14,901	24,241	16,198	5,824	61,164
Kaltag	0	0	0	1,314	450	1,764
Kasaan	0	2,300	1,005	1,706	874	5,885
Kenai	161,515	195,703	289,411	197,541	291,597	1,135,767
Ketchikan	199,435	237,876	743,083	454,435	472,507	2,107,336
King Cove	386,374	404,385	510,155	456,469	521,585	2,278,968
Klawock	1,671	180	0	620	19,212	21,683
Kodiak	525,670	1,021,500	1,164,404	1,189,750	1,252,420	5,153,744
Kotzebue	0	0	371	0	0	371
Larsen Bay	37,570	106,594	154,709	131,405	91,058	521,336
Marshall	0	0	0	0	0	0
Mekoryuk	0	0	1,266	12,020	5,782	19,068
Mountain Village	2,979	0	0	0	0	2,979
Nenana	0	0	265	0	0	265
Nome	0	28,842	30,280	43,162	36,685	138,969
North Pole	196	0	195	0	118	509
Old Harbor	6	11	41	0	5	63
Ouzinkie	0	0	0	0	26,071	26,071
Palmer	0	0	0	0	0	0
Pelican	473	846	245	628	8,276	10,468

**Table 6
Fisheries Business Tax**

	<i>FY2016</i>	<i>FY 2015</i>	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>Total All Years</i>
Petersburg*	0	0	0	0	1,036,385	1,036,385
Pilot Point	0	0	0	0	0	0
Platinum	16,174	36,250	177,093	27,745	36,676	293,938
Port Alexander	238	0	0	0	0	238
Port Heiden	6,149	0	0	0	0	6,149
Port Lions	0	0	1,890	170	9,562	11,622
Quinhagak	0	0	0	0	25	25
Saint George	0	0	0	16,768	0	16,768
Saint Mary's	0	15,761	17,143	0	0	32,904
Saint Paul	879,802	1,053,712	1,183,913	1,278,016	1,135,628	5,531,071
Sand Point**	200,421	253,123 **	236,923	255,282	337,198	1,282,947
Savoonga	0	2,735	2,097	4,695	2,617	12,144
Seldovia	0	0	0	0	150	150
Seward	280,935	334,691	482,543	480,290	519,689	2,098,148
Soldotna	586	2,841	1,969	685	1,594	7,675
Tanana	0	0	0	0	0	0
Tenakee Springs	0	0	0	0	365	365
Togiak	30,639	91,511	107,578	88,071	100,492	418,291
Toksook Bay	0	0	1,866	1,753	2,785	6,404
Unalakleet	0	29,006	22,923	9,745	17,911	79,585
Unalaska	4,018,888	3,752,155	3,307,022	3,957,391	3,968,378	19,003,834
Valdez	290,247	230,134	621,634	354,769	274,176	1,770,960
Wasilla	84	29	0	49	0	162
Whittier	78,446	89,479	133,884	123,556	105,012	530,377
Total Cities	9,411,660	11,120,132	13,336,992	12,802,186	13,949,920	60,620,890
Grand Total	16,235,169	\$21,479,073	\$24,912,169	\$23,165,321	\$24,576,578	110,368,310.00

Number of Communities

Shared With	54	55	63	60	68	79
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* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

** Aleutians East Borough was overpaid due to incorrect location code reported that was determined to be for Sand Point City

*** Wrangell City, a non-unified home rule borough, was incorporated on May 30, 2008. Data from FY13-15 will be on City & Borough of Wrangell under a municipality

Table 7
Fishery Resource Landing Tax

	<i>FY 2016</i>	<i>FY 2015</i>	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>Total All Years</i>
Municipality						
Juneau	0	0	0	0	5,391	5,391
Sitka	14,311	0	13,914	7,108	0	35,333
Wrangell	0	0	0	0	532	532
Total Municipalities	14,311	0	13,914	7,108	5,923	41,256
Borough						
Aleutians East	35,222	20,922	28,256	48,864	49,777	183,041
Kenai Peninsula	0	14,338	14,108	19,801	8,152	56,399
Kodiak Island	55,488	19,897	31,958	17,328	16,812	141,483
Lake and Peninsula	0	0	0	0	0	0
Petersburg*	0	0	3,488	9,077	0	12,565
Yakutat	15,925	0	0	6,744	11,478	34,147
Total Boroughs	106,635	55,157	77,810	101,814	86,219	427,635
City						
Adak	103,209	1,683	54,660	86,452	61,035	307,039
Akhiok	0	0	0	0	0	0
Aleknagik	0	0	0	3	0	3
Akutan	0	0	12,625	5,554	23,718	41,897
Atka	53,611	13,411	21,349	90,162	18,946	197,479
Clark's Point	0	0	0	0	0	0
Cordova	4,330	6,015	0	0	0	10,345
Homer	0	0	0	0	0	0
Kodiak	52,979	10,858	31,958	15,331	15,586	126,712
Old Harbor	2,509	8,835	0	0	0	11,344
Ouzinkie	0	204	0	0	0	204
Petersburg*	0	0	0	0	11,415	11,415
Saint Paul	16,625	16,891	21,723	4,487	907	60,633
Sand Point	35,222	0	4,394	28,636	26,058	94,310
Seward	0	14,338	14,108	18,008	8,152	54,606
Togiak	74,049	9,077	5,759	22,613	8,988	120,486
Unalaska	7,776,504	2,989,207	4,890,289	6,636,364	4,558,307	26,850,671
Total Cities	8,119,038	3,070,519	5,056,865	6,907,610	4,733,112	27,887,144
GRAND TOTAL	\$8,239,984 **	3,125,677 **	\$5,148,589	\$7,016,532	\$4,825,254	28,356,035
Number of Communities Shared With	13	13	14	16	16	22

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

** The significant increase amount on FY16 is due to a reporting correction from FY15 which are retroactively corrected.

Table 8
Liquor License Fees

	<i>FY 2016</i>	<i>FY 2015</i>	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$388,100	\$368,550	\$372,600	\$363,100	\$360,075	\$1,852,425
Juneau	77,300	56,250	61,300	50,300	61,050	306,200
Sitka	25,125	21,750	21,875	26,925	21,250	116,925
Skagway	15,300	8,975	14,900	7,375	14,900	61,450
Wrangell**	8,200	13,200 *	8,200 *	13,200	8,400	51,200
Total Municipalities	\$514,025	468,725	478,875	460,900	465,675	2,388,200
Borough						
Bristol Bay	625	12,350	11,125	12,975	12,375	49,450
Haines	11,350	13,700	11,650	12,500	12,850	62,050
Petersburg*	7,700	8,200	10,500	8,500	0	34,900
Ketchikan Gateway	0	0	0	0	2,500	2,500
Yakutat	6,500	4,000	6,500	4,000	6,500	27,500
Total Boroughs	\$26,175	38,250	39,775	37,975	34,225	176,400
City						
Adak	3,100	1,500	3,100	1,500	3,100	12,300
Bethel	3,900	3,600	0	0	0	7,500
Cordova	11,950	12,300	11,650	12,300	11,650	59,850
Craig	5,200	8,600	5,200	11,100	5,200	35,300
Dillingham	4,000	4,900	4,600	4,300	4,000	21,800
Fairbanks	90,200	78,200	81,300	75,350	0	325,050
Fort Yukon	0	1,500	0	1,500	81,950	84,950
Galena	2,500	1,500	2,500	1,500	2,500	10,500
Gustavus	0	0	0	0	0	0
Homer	24,750	23,200	24,350	22,450	25,750	120,500
Hoonah	4,625	4,100	4,625	3,100	4,625	21,075
Houston	3,850	3,100	0	0	0	6,950

**Table 8
Liquor License Fees**

	<i>FY 2016</i>	<i>FY 2015</i>	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>Total All Years</i>
Kake	0	0	0	0	0	0
Kenai	20,300	19,350	21,700	18,100	25,575	105,025
Ketchikan	44,000	31,250	48,000	32,000	45,500	200,750
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	18,700	23,100	19,300	22,500	106,700
Kotzebue	1,500	2,500	1,500	0	1,500	7,000
Nome	20,600	14,800	18,700	11,650	18,100	83,850
North Pole	7,900	5,200	4,800	4,600	4,800	27,300
Palmer	14,800	11,500	12,900	11,500	13,500	64,200
Petersburg*	0	0	0	0	8,600	8,600
Saint Paul	0	4,000	0	4,000	600	8,600
Sand Point	2,500	4,600	2,500	4,600	2,500	16,700
Seldovia	4,000	4,600	4,000	4,300	2,100	19,000
Seward	15,950	19,350	16,700	21,650	17,100	90,750
Soldotna	20,000	14,500	17,500	10,100	17,500	79,600
Tanana	0	1,500	0	0	0	1,500
Unalaska	16,700	2,500	16,700	2,500	14,200	52,600
Valdez	15,050	12,300	20,650	9,800	17,750	75,550
Wasilla	28,400	27,200	27,500	29,700	27,500	140,300
Whittier	5,600	4,300	5,600	5,250	5,900	26,650
Total Cities	\$398,475	344,650	383,175	326,150	388,000	1,840,450
GRAND TOTAL	<u>\$938,675</u>	<u>\$851,625</u>	<u>\$901,825</u>	<u>\$825,025</u>	<u>\$887,900</u>	<u>\$4,405,050</u>

**Number of
Communities Shared
With**

36 38 34 34 36 41

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

** Wrangell City, a non-unified home rule borough, was incorporated on May 30, 2008. Data from FY14-15 will be on City & Borough of Wrangell.

**Table 9
Telephone Cooperative Tax**

	<i>FY 2016</i>	<i>FY 2015</i>	<i>FY 2014</i>	<i>FY 2013</i>	<i>FY 2012</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$182,244	\$186,126	\$199,612	\$225,562	\$206,828	\$1,000,372
Total Municipalities	182,244	186,126	199,612	225,562	206,828	1,000,372
Borough						
Bristol Bay	57,640	59,406	64,933	68,367	64,764	315,110
Denali	30,147	30,769	31,403	31,450	28,750	152,519
Kenai Peninsula	3,779	3,832	3,944	4,012	3,935	19,502
Matanuska-Susitna	557,220	547,372	551,086	588,556	544,072	2,788,306
North Slope	411,125	355,212	325,828	333,891	273,545	1,699,601
Northwest Arctic	0	1,253	1,277	4,768	5,823	13,121
Total Boroughs	1,059,911	997,844	978,471	1,031,044	920,889	4,988,159
City						
Aleknagik	3,794	3,455	2,733	2,385	2,440	14,807
Ambler	4,108	865	917	3,665	4,128	13,683
Anderson	2,582	2,553	1,864	3,435	3,717	14,151
Buckland	5,225	1,135	1,205	5,346	5,928	18,839
Clark's Point	292	350	491	492	862	2,487
Cordova	214,104	215,932	220,862	138,827	121,415	911,140
Deering	3,431	600	535	1,713	2,274	8,553
Dillingham	57,355	59,691	68,912	64,642	67,919	318,519
Houston	14,306	14,328	16,352	15,876	14,321	75,183
Kiana	4,954	1,076	1,177	4,433	5,243	16,883
Kivalina	4,932	984	1,073	4,064	5,113	16,166
Kobuk	2,554	512	646	2,339	2,744	8,795
Kotzebue	63,059	14,610	16,221	63,417	72,134	229,441
Manokotak	1,734	1,982	2,351	2,306	2,530	10,903
Nenana	0	0	13	15	8	36
Noorvik	6,093	1,199	1,338	5,361	6,592	20,583

**Table 9
Telephone Cooperative Tax**

	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	Total All Years
Palmer	133,645	123,961	111,955	122,710	113,362	605,633
Selawik	7,013	1,603	1,855	7,351	9,009	26,831
Seward	0	0	0	0	0	0
Shungnak	3,583	753	823	3,124	3,702	11,985
Valdez	170,241	169,269	164,403	168,134	163,939	835,986
Wasilla	178,228	176,292	176,365	194,890	177,968	903,743
Total Cities	881,233	791,150	792,091	814,525	785,348	4,064,347
Grand Total¹	2,123,388	1,975,119	1,970,174	2,071,131	1,913,065	10,052,878
Cost of Collection²	\$1,500	\$1,244	\$1,244	\$1,594	\$1,594	\$7,176
Number of Communities Shared With	28	28	28	29	28	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 percent of the proceeds of the revenue from the motor fuel 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 motor fuel 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 capital or operating costs of airports.

Commercial Passenger Vessel Excise Tax

AS 43.52.230. DISPOSITION OF RECEIPTS. (b) For each voyage of a commercial passenger vessel, the commissioner shall identify the first seven ports of call in the state and the number of passengers subject to the tax imposed under AS 43.52.200 - 43.52.295 on board at each port of call. Subject to annual appropriation by the legislature, the commissioner shall distribute to each port of call \$5 for each passenger subject to the tax imposed 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 distribute \$2.50 for each 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 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 under 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 under 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 under this chapter; and
 - (B) 25 percent of the amount of tax revenue collected in cities located within the borough from taxes levied under 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].

Appendix A - Statutes

Fisheries Business Tax (Continued)

(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 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 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) For purposes of this section, tax revenue collected under AS 43.75.015 from a person entitled to a credit under AS 43.75.035 or 43.75.036 shall be calculated as if the person's tax were collected without applying the credit; tax revenue collected does not include the amount of a tax credit recaptured under AS 43.75.035(g) or 43.75.036(g).

(g) 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 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 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

Appendix A - Statutes

Fishery Resource Landing Tax (Continued)

percent of the amount of 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); and
(3) borough

(A) 50 percent of the amount of the 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 the 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 January 1, 1994, the following percentages of 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 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 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.

Appendix A – Statutes

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.

(b) 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 commerce, community, and economic development 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.

(c) The Department of Commerce, Community, and Economic Development shall recover any amounts erroneously refunded under (a) of this section. The Department of Commerce, Community, and Economic Development 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>Municipality/Borough</u>	<u>Classification</u>	<u>Date Incorporated</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: 2016 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 (Utqiagvik)
Kaktovik
Nuiqsut
Point Hope
Wainwright

Kenai Peninsula Borough

Homer
Kachemak
Kenai
Seldovia
Seward
Soldotna

Northwest Arctic Borough

Ambler
Buckland
Deering
Kiana
Kivalina
Kobuk
Kotzebue
Noorvik
Selawik
Shungnak

Ketchikan Gateway Borough

Ketchikan
Saxman

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: 2016 Alaska Community Directory

**Appendix D
Incorporated Cities Within Alaska**

Home Rule Cities

Cordova
Fairbanks
Kenai
Ketchikan
Kodiak
Nenana
North Pole
Palmer
Seward
Valdez

First Class Cities

Barrow (Utqiagvik)
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
Atqasuk
Bethel
Bettles

Second Class Cities

Brevig Mission
Buckland
Chefornak
Chevak
Chignik
Chuathbaluk
Clark's Point
Coffman Cove
Cold Bay
Deering
Delta Junction
Diomedes
Eagle
Edna Bay
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
Napakiak
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
Shaktolik
Shishmaref
Shungnak
Stebbins
Teller
Tenakee Springs
Thorne Bay
Togiak
Toksook Bay
Unalakleet
Upper Kalskag
Wainwright
Wales
White Mountain
Whittier

Organized Under Federal Law

Metlakatla