

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2018
SHARED TAXES AND FEES
ANNUAL REPORT

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

Bill Walker
Governor

Sheldon Fisher
Commissioner

2018

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 2018 that ended June 30, 2018.

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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Errata – November 16, 2020

Chart 1 was revised as some amounts for the Telephone Cooperative and the Electric Cooperative Taxes were switched.

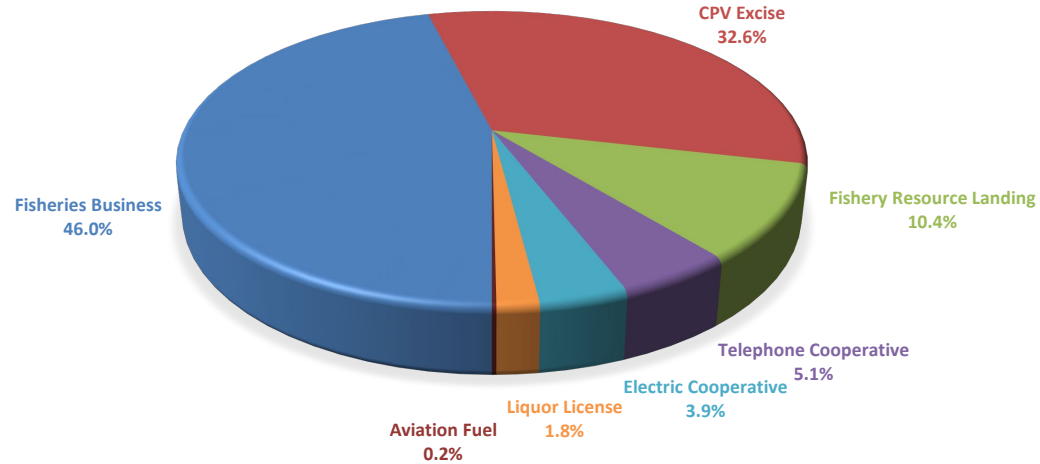
Retrospect

The Department of Revenue distributed taxes and fees to 125 communities throughout Alaska in FY 2018. Below is the top five municipalities and boroughs and their combined amount of shared taxes and fees for FY 2018 as well as a comparison to FY 2017.

| FY 2018 | | FY 2017 | |
|--------------------------|---------------------------------|--------------------------|---------------------------------|
| Unalaska | 8,196,954 | Unalaska | 7,949,858 |
| City & Borough of Juneau | 5,348,967 | City & Borough of Juneau | 5,131,518 |
| Skagway | 4,216,035 | Skagway | 4,066,675 |
| Bristol Bay Borough | 3,891,767 | Bristol Bay Borough | 2,771,305 |
| Ketchikan | <u>2,713,801</u> | Ketchikan | <u>2,599,491</u> |
| Subtotal | 24,367,524 | Subtotal | 22,518,847 |
| Other Municipalities | 27,123,708 | Other Municipalities | 24,435,245 |
| Total | <u><u>51,491,230</u></u> | Total | <u><u>46,954,092</u></u> |

In addition to the shared taxes detailed in this report, the department of revenue in FY2018 transferred \$2,189,205 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).

CHART 1 - SUMMARY OF SHARED TAXES AND FEES



--- Prior Year Comparison ---

| Tax Type | FY 2018 | | FY 2017 | | FY 2016 | |
|-----------------------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| | Share Amount | % of Total | Share Amount | % of Total | Share Amount | % of Total |
| Fisheries Business | 23,710,558 | 46.0% | \$21,245,657 | 45.2% | \$16,235,169 | 35.8% |
| Commercial Passenger Vessel | 16,762,020 | 32.6% | 16,023,756 | 34.1% | 15,750,926 | 34.7% |
| Fishery Resource Landing | 5,367,754 | 10.4% | 4,518,891 | 9.6% | 8,239,984 | 18.1% |
| Telephone Cooperative | 2,610,280 | 5.1% | 2,239,172 | 4.8% | 2,123,388 | 4.7% |
| Electric Cooperative | 1,993,464 | 3.9% | 1,936,837 | 4.1% | 1,971,587 | 4.3% |
| Liquor License Fees | 948,450 | 1.8% | 865,400 | 1.8% | 938,675 | 2.1% |
| Aviation Motor Fuel | 98,704 | 0.2% | 124,379 | 0.3% | 146,360 | 0.3% |
| Grand Total | \$51,491,230 | 100% | \$46,954,092 | 100% | \$45,406,089 | 100% |

Table 1
Summary of Shared Taxes and Fees by Municipality

| Municipality | FY 2018 | FY 2017 | Difference |
|-----------------------------|-------------------|-------------------|-------------------|
| Anchorage | 1,323,960 | 1,338,243 | (14,283) |
| Juneau | 5,348,967 | 5,131,518 | 217,449 |
| Sitka | 1,704,375 | 1,287,084 | 417,291 |
| Skagway | 4,216,035 | 4,066,675 | 149,360 |
| Wrangell | 367,020 | 367,285 | (265) |
| Total Municipalities | 12,960,357 | 12,190,805 | 769,552 |
| Borough | | | |
| Aleutians East | 1,887,896 | 2,098,704 | (210,808) |
| Bristol Bay | 3,891,767 | 2,771,305 | 1,120,462 |
| Denali | 49,349 | 45,920 | 3,429 |
| Fairbanks North Star | 433,150 | 437,108 | (3,958) |
| Haines | 589,355 | 325,006 | 264,349 |
| Kenai Peninsula | 1,430,737 | 1,501,883 | (71,146) |
| Ketchikan Gateway | 2,676,032 | 2,592,278 | 83,754 |
| Kodiak Island | 1,974,407 | 1,082,940 | 891,467 |
| Lake and Peninsula | 229,719 | 257,156 | (27,437) |
| Matanuska-Susitna | 761,199 | 752,114 | 9,085 |
| North Slope | 790,011 | 526,418 | 263,593 |
| Northwest Arctic | 5,159 | 0 | 5,159 |
| Petersburg | 902,022 | 890,524 | 11,498 |
| Yakutat | 292,155 | 261,851 | 30,304 |
| Total Boroughs | 15,912,958 | 13,543,207 | 2,369,751 |
| City | | | |
| Adak | 198,487 | 110,655 | 87,832 |
| Akhoik | 0 | 99 | (99) |
| Akutan | 999,031 | 1,095,361 | (96,330) |
| Alakanuk | 961 | 1,021 | (60) |
| Aleknagik | 5,228 | 4,079 | 1,149 |
| Ambler | 11,256 | 637 | 10,619 |
| Anderson | 13,900 | 13,002 | 898 |
| Angoon | 785 | 803 | (18) |
| Anvik | 182 | 193 | (11) |
| Atka | 11,318 | 39,429 | (28,111) |
| Barrow | 25,857 | 24,782 | 1,075 |
| Bethel | 23,176 | 27,294 | (4,118) |
| Brevig Mission | 556 | 551 | 5 |
| Buckland | 11,694 | 0 | 11,694 |
| Chefornak | 0 | 0 | 0 |
| Chevak | 1,215 | 1,183 | 32 |
| Chignik | 98,919 | 65,166 | 33,753 |
| Chuathbaluk | 106 | 105 | 1 |
| Clark's Point | 264,016 | 368 | 263,648 |
| Coffman Cove | 2,100 | 1,294 | 806 |
| Cordova | 1,752,168 | 1,423,288 | 328,880 |
| Craig | 94,148 | 45,311 | 48,837 |
| Deering | 8,536 | 0 | 8,536 |
| Delta Junction | 17,004 | 9,733 | 7,271 |

Table 1
Summary of Shared Taxes and Fees by Municipality

| City | FY 2018 | FY 2017 | Difference |
|------------------|----------------|----------------|-------------------|
| Dillingham | 517,530 | 466,075 | 51,455 |
| Eek | 436 | 450 | (14) |
| Egegik | 127,239 | 188,382 | (61,143) |
| Ekwok | 203 | 215 | (12) |
| Elim | 596 | 613 | (17) |
| Emmonak | 62,971 | 69,650 | (6,679) |
| Fairbanks | 204,458 | 193,771 | 10,687 |
| False Pass | 51,588 | 16,317 | 35,271 |
| Fort Yukon | 0 | 1,500 | (1,500) |
| Galena | 2,500 | 0 | 2,500 |
| Gambell | 914 | 908 | 6 |
| Goodnews Bay | 337 | 320 | 17 |
| Grayling | 287 | 286 | 1 |
| Gustavus | 329 | 410 | (81) |
| Holy Cross | 303 | 286 | 17 |
| Homer | 166,010 | 95,272 | 70,738 |
| Hoonah | 889,809 | 854,182 | 35,627 |
| Hooper Bay | 1,614 | 1,587 | 27 |
| Houston | 24,559 | 23,379 | 1,180 |
| Huslia | 519 | 494 | 25 |
| Hydaburg | 3,163 | 320 | 2,843 |
| Kachemak | 2,418 | 0 | 2,418 |
| Kake | 996 | 992 | 4 |
| Kaltag | 4,387 | 271 | 4,116 |
| Kasaan | 0 | 0 | 0 |
| Kenai | 220,531 | 143,158 | 77,373 |
| Ketchikan | 2,713,801 | 2,599,491 | 114,310 |
| Kiana | 15,066 | 733 | 14,333 |
| King Cove | 566,674 | 500,757 | 65,917 |
| Kivalina | 11,822 | 607 | 11,215 |
| Klukwan | 0 | 0 | 0 |
| Klawock | 2,759 | 538 | 2,221 |
| Kobuk | 6,769 | 303 | 6,466 |
| Kodiak | 994,468 | 1,036,269 | (41,801) |
| Kotlik | 898 | 919 | (21) |
| Kotzebue | 55,328 | 119,937 | (64,609) |
| Koyuk | 621 | 617 | 4 |
| Larsen Bay | 155,056 | 66,177 | 88,879 |
| Lower Kalskag | 313 | 282 | 31 |
| Manokotak | 1,701 | 1,634 | 67 |
| Marshall | 691 | 714 | (23) |
| McGrath | 1,500 | 0 | 1,500 |
| Mekoryuk | 408 | 415 | (7) |
| Mountain Village | 1,278 | 22,847 | (21,569) |
| Nenana | 7,963 | 2,484 | 5,479 |
| New Stuyahok | 642 | 647 | (5) |
| Newhalen | 429 | 430 | (1) |
| Nightmute | 357 | 299 | 58 |
| Nome | 28,715 | 60,492 | (31,777) |
| Nondalton | 375 | 377 | (2) |

Table 1
Summary of Shared Taxes and Fees by Municipality

| | FY 2018 | FY 2017 | Difference |
|---------------------|-------------------|-------------------|------------------|
| City | | | |
| Noorvik | 14,692 | 902 | 13,790 |
| North Pole | 26,468 | 21,563 | 4,905 |
| Nulato | 480 | 486 | (6) |
| Nunapitchuk | 606 | 605 | 1 |
| Old Harbor | 394 | 397 | (3) |
| Ouzinkie | 0 | 0 | 0 |
| Palmer | 149,294 | 158,245 | (8,951) |
| Pelican | 4,801 | 1,968 | 2,833 |
| Pilot Station | 946 | 928 | 18 |
| Pilot Point | 3,131 | 31 | 3,100 |
| Platinum | 0 | 0 | 0 |
| Port Alexander | 0 | 0 | 0 |
| Port Heiden | 0 | 3,189 | (3,189) |
| Port Lions | 549 | 517 | 32 |
| Quinhagak | 1,060 | 1,019 | 41 |
| Russian Mission | 464 | 476 | (12) |
| Saint George | 0 | 0 | 0 |
| Saint Mary's | 1,044 | 1,046 | (2) |
| Saint Michael | 888 | 890 | (2) |
| Saint Paul | 623,980 | 906,129 | (282,149) |
| Sand Point | 275,604 | 463,507 | (187,903) |
| Savoonga | 3,075 | 1,417 | 1,658 |
| Scammon Bay | 784 | 775 | 9 |
| Selawik | 18,812 | 1,345 | 17,467 |
| Seldovia | 6,273 | 4,000 | 2,273 |
| Seward | 930,259 | 920,229 | 10,030 |
| Shageluk | 192 | 181 | 11 |
| Shaktolik | 499 | 493 | 6 |
| Shishmaref | 801 | 804 | (3) |
| Shungnak | 9,130 | 434 | 8,696 |
| Soldotna | 77,263 | 15,843 | 61,420 |
| Stebbins | 755 | 733 | 22 |
| Tanana | 0 | 1,500 | (1,500) |
| Teller | 390 | 391 | (1) |
| Tenakee Springs | 0 | 0 | 0 |
| Togiak | 166,446 | 100,900 | 65,546 |
| Toksook Bay | 806 | 835 | (29) |
| Unalakleet | 1,957 | 22,924 | (20,967) |
| Unalaska | 8,196,954 | 7,949,858 | 247,096 |
| Upper Kalskag | 418 | 413 | 5 |
| Valdez | 738,106 | 414,128 | 323,978 |
| Wales | 295 | 303 | (8) |
| Wasilla | 250,437 | 252,506 | (2,069) |
| Whittier | 717,889 | 628,009 | 89,880 |
| Total Cities | 22,617,915 | 21,220,080 | 1,397,835 |
| Grand Total | 51,491,230 | 46,954,092 | 4,537,138 |

Shared Taxes and Fees Overview

| Tax Program | Share Provision | Share Cycle | | FY 2018 Statistics | |
|--|---|----------------|-------------------------|---------------------|----------------------|
| | | Disbursal Date | Period | Amount Shared | Total Municipalities |
| Aviation Motor Fuel AS 43.40.010 | 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 | \$98,704 | 8 |
| Commercial Passenger Vessel Excise AS 43.52.230 | \$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. | February | Preceding Calendar Year | \$16,762,020 | 18 |
| Electric Cooperative AS 10.25.570 | 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 | June | Preceding Fiscal Year | \$1,993,464 | 89 |
| Fisheries Business AS 43.75.130 | 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 | October | Preceding Fiscal Year | \$23,710,558 | 54 |
| Fishery Resource Landing AS 43.77.060 | 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. | October | Preceding Fiscal Year | \$5,367,754 | 8 |
| Liquor License Fees AS 04.11.610 | 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. | March & July | Preceding Six Months | \$948,450 | 39 |
| Telephone Cooperative AS 10.25.570 | 100% of telephone cooperative taxes are shared to organized cities or boroughs where the revenue was earned. | June | Preceding Fiscal Year | \$2,610,280 | 26 |
| Total Shared | | | | \$51,491,230 | |

Table 2
2018 Shared Amounts by Municipality by Tax and License Type

| Municipality | Total | Aviation Fuel | CPV Excise* | Electric Cooperative | Fisheries Business | Fishery Landing | Liquor License | Telephone Cooperative |
|-----------------------------|-------------------|---------------|------------------|----------------------|--------------------|-----------------|----------------|-----------------------|
| Anchorage | 1,323,960 | 20,165 | 59,900 | 629,168 | 53,269 | 0 | 373,100 | 188,358 |
| Juneau | 5,348,967 | 52,002 | 4,769,390 | 0 | 447,875 | 0 | 79,700 | 0 |
| Sitka | 1,704,375 | 0 | 405,115 | 0 | 1,279,885 | 0 | 19,375 | 0 |
| Skagway | 4,216,035 | 0 | 4,201,435 | 0 | 0 | 0 | 14,600 | 0 |
| Wrangell | 367,020 | 0 | 51,415 | 0 | 307,405 | 0 | 8,200 | 0 |
| Total Municipalities | 12,960,357 | 72,167 | 9,487,255 | 629,168 | 2,088,434 | 0 | 494,975 | 188,358 |
| Borough | | | | | | | | |
| Aleutians East | 1,887,896 | 0 | 0 | 0 | 1,887,896 | 0 | 0 | 0 |
| Bristol Bay | 3,891,767 | 0 | 0 | 10,432 | 3,820,480 | 0 | 0 | 60,855 |
| Denali | 49,349 | 0 | 0 | 15,226 | 0 | 0 | 0 | 34,123 |
| Fairbanks North Star | 433,150 | 0 | 0 | 433,052 | 98 | 0 | 0 | 0 |
| Haines | 589,355 | 0 | 224,270 | 551 | 352,884 | 0 | 11,650 | 0 |
| Kenai Peninsula | 1,430,737 | 0 | 489,698 | 78,171 | 860,097 | 0 | 0 | 2,771 |
| Keichikan Gateway | 2,676,032 | 9,131 | 2,252,488 | 0 | 414,413 | 0 | 0 | 0 |
| Kodiak Island | 1,974,407 | 0 | 37,625 | 17,321 | 1,742,302 | 177,159 | 0 | 0 |
| Lake and Peninsula | 229,719 | 0 | 0 | 430 | 229,289 | 0 | 0 | 0 |
| Matanuska-Susitna | 761,199 | 0 | 0 | 209,592 | 151 | 0 | 0 | 551,456 |
| North Slope | 790,011 | 0 | 0 | 0 | 0 | 0 | 0 | 790,011 |
| Northwest Arctic | 5,159 | 0 | 0 | 0 | 5,159 | 0 | 0 | 0 |
| Petersburg | 902,022 | 0 | 0 | 0 | 889,855 | 3,867 | 8,300 | 0 |
| Yakutat | 292,155 | 0 | 0 | 1,536 | 226,992 | 57,127 | 6,500 | 0 |
| Total Boroughs | 15,912,958 | 9,131 | 3,004,050 | 766,311 | 10,429,618 | 238,153 | 26,450 | 1,439,216 |

Table 2
2018 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 | 198,487 | 0 | 0 | 0 | 34,131 | 161,256 | 3,100 | 0 |
| Akhiok | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Akutan | 999,031 | 0 | 0 | 0 | 999,031 | 0 | 0 | 0 |
| Alakanuk | 961 | 0 | 0 | 961 | 0 | 0 | 0 | 0 |
| Aleknagik | 5,228 | 0 | 0 | 525 | 0 | 0 | 0 | 4,703 |
| Ambler | 11,256 | 0 | 0 | 615 | 0 | 0 | 0 | 10,641 |
| Anderson | 13,900 | 0 | 0 | 11,139 | 0 | 0 | 0 | 2,761 |
| Angoon | 785 | 0 | 0 | 785 | 0 | 0 | 0 | 0 |
| Anvik | 182 | 0 | 0 | 182 | 0 | 0 | 0 | 0 |
| Atka | 11,318 | 0 | 0 | 0 | 11,318 | 0 | 0 | 0 |
| Barrow | 25,857 | 0 | 0 | 25,857 | 0 | 0 | 0 | 0 |
| Bethel | 23,176 | 0 | 0 | 19,576 | 0 | 0 | 3,600 | 0 |
| Brevig Mission | 556 | 0 | 0 | 556 | 0 | 0 | 0 | 0 |
| Buckland | 11,694 | 0 | 0 | 0 | 0 | 0 | 0 | 11,694 |
| Chefornak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Chevak | 1,215 | 0 | 0 | 1,215 | 0 | 0 | 0 | 0 |
| Chignik | 98,919 | 0 | 0 | 0 | 98,919 | 0 | 0 | 0 |
| Chuathbaluk | 106 | 0 | 0 | 106 | 0 | 0 | 0 | 0 |
| Clark's Point | 264,016 | 0 | 0 | 0 | 263,328 | 0 | 0 | 688 |
| Coffman Cove | 2,100 | 0 | 0 | 0 | 2,100 | 0 | 0 | 0 |
| Cordova | 1,752,168 | 0 | 0 | 13,152 | 1,429,951 | 0 | 11,950 | 297,115 |
| Craig | 94,148 | 0 | 0 | 0 | 88,948 | 0 | 5,200 | 0 |
| Deering | 8,536 | 0 | 0 | 0 | 0 | 0 | 0 | 8,536 |
| Delta Junction | 17,004 | 0 | 0 | 9,904 | 0 | 0 | 7,100 | 0 |
| Dillingham | 517,530 | 0 | 0 | 8,304 | 443,905 | 0 | 4,000 | 61,321 |
| EEK | 436 | 0 | 0 | 436 | 0 | 0 | 0 | 0 |
| Egegik | 127,239 | 0 | 0 | 0 | 127,239 | 0 | 0 | 0 |
| Ekwok | 203 | 0 | 0 | 203 | 0 | 0 | 0 | 0 |
| Elim | 596 | 0 | 0 | 596 | 0 | 0 | 0 | 0 |
| Emmonak | 62,971 | 0 | 0 | 1,804 | 61,167 | 0 | 0 | 0 |
| Fairbanks | 204,458 | 0 | 0 | 112,158 | 0 | 0 | 92,300 | 0 |
| False Pass | 51,588 | 0 | 0 | 0 | 51,588 | 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 | 914 | 0 | 0 | 914 | 0 | 0 | 0 | 0 |
| Goodnews Bay | 337 | 0 | 0 | 337 | 0 | 0 | 0 | 0 |

Table 2
2018 Shared Amounts by Municipality by Tax and License Type

| | Total | Aviation Fuel | CPV Excise* | Electric Cooperative | Fisheries Business | Fishery Landing | Liquor License | Telephone Cooperative |
|------------------|-----------|---------------|-------------|----------------------|--------------------|-----------------|----------------|-----------------------|
| Grayling | 287 | 0 | 0 | 287 | 0 | 0 | 0 | 0 |
| Gustavus | 329 | 0 | 0 | 0 | 329 | 0 | 0 | 0 |
| Holy Cross | 303 | 0 | 0 | 303 | 0 | 0 | 0 | 0 |
| Homer | 166,010 | 0 | 31,533 | 49,378 | 59,449 | 0 | 25,650 | 0 |
| Hoonah | 889,809 | 0 | 788,005 | 2,090 | 95,089 | 0 | 4,625 | 0 |
| Hooper Bay | 1,614 | 0 | 0 | 1,614 | 0 | 0 | 0 | 0 |
| Houston | 24,559 | 0 | 0 | 6,892 | 52 | 0 | 4,000 | 13,615 |
| Huslia | 519 | 0 | 0 | 519 | 0 | 0 | 0 | 0 |
| Hydaburg | 3,163 | 0 | 0 | 0 | 3,163 | 0 | 0 | 0 |
| Kachemak | 2,418 | 0 | 0 | 2,418 | 0 | 0 | 0 | 0 |
| Kake | 996 | 0 | 0 | 996 | 0 | 0 | 0 | 0 |
| Kaitag | 4,387 | 0 | 0 | 320 | 4,067 | 0 | 0 | 0 |
| Kasaan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kenai | 220,531 | 6,352 | 0 | 62,094 | 126,185 | 0 | 25,900 | 0 |
| Keetchikan | 2,713,801 | 0 | 2,252,488 | 0 | 414,413 | 0 | 46,900 | 0 |
| Kiana | 15,066 | 0 | 0 | 744 | 0 | 0 | 1,500 | 12,822 |
| King Cove | 566,674 | 0 | 0 | 0 | 564,174 | 0 | 2,500 | 0 |
| Kivalina | 11,822 | 0 | 0 | 636 | 0 | 0 | 0 | 11,186 |
| Klukwan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Klawock | 2,759 | 0 | 0 | 0 | 1,259 | 0 | 1,500 | 0 |
| Kobuk | 6,769 | 0 | 0 | 296 | 0 | 0 | 0 | 6,473 |
| Kodiak | 994,468 | 6,284 | 37,625 | 46,817 | 859,223 | 21,419 | 23,100 | 0 |
| Kotlik | 898 | 0 | 0 | 898 | 0 | 0 | 0 | 0 |
| Kotzebue | 55,328 | 0 | 0 | 9,680 | 5,159 | 0 | 1,500 | 38,989 |
| Koyuk | 621 | 0 | 0 | 621 | 0 | 0 | 0 | 0 |
| Larsen Bay | 155,056 | 0 | 0 | 0 | 155,056 | 0 | 0 | 0 |
| Lower Kalskag | 313 | 0 | 0 | 313 | 0 | 0 | 0 | 0 |
| Manokotak | 1,701 | 0 | 0 | 0 | 0 | 0 | 0 | 1,701 |
| Marshall | 691 | 0 | 0 | 691 | 0 | 0 | 0 | 0 |
| McGrath | 1,500 | 0 | 0 | 0 | 0 | 0 | 1,500 | 0 |
| Mekoryuk | 408 | 0 | 0 | 408 | 0 | 0 | 0 | 0 |
| Mountain Village | 1,278 | 0 | 0 | 1,278 | 0 | 0 | 0 | 0 |
| Nenana | 7,963 | 0 | 0 | 2,463 | 0 | 0 | 5,500 | 0 |

Table 2
2018 Shared Amounts by Municipality by Tax and License Type

| | Total | Aviation Fuel | * CPV Excise | Electric Cooperative | Fisheries Business | Fishery Landing | Liquor License | Telephone Cooperative |
|-----------------|---------|---------------|--------------|----------------------|--------------------|-----------------|----------------|-----------------------|
| New Stuyahok | 642 | 0 | 0 | 642 | 0 | 0 | 0 | 0 |
| Newhalen | 429 | 0 | 0 | 429 | 0 | 0 | 0 | 0 |
| Nightmute | 357 | 0 | 0 | 357 | 0 | 0 | 0 | 0 |
| Nome | 28,715 | 0 | 8,715 | 0 | 0 | 0 | 20,000 | 0 |
| Nondalton | 375 | 0 | 0 | 375 | 0 | 0 | 0 | 0 |
| Noorvik | 14,692 | 0 | 0 | 914 | 0 | 0 | 0 | 13,778 |
| North Pole | 26,468 | 0 | 0 | 16,570 | 98 | 0 | 9,800 | 0 |
| Nulato | 480 | 0 | 0 | 480 | 0 | 0 | 0 | 0 |
| Nunapitchuk | 606 | 0 | 0 | 606 | 0 | 0 | 0 | 0 |
| Old Harbor | 394 | 0 | 0 | 394 | 0 | 0 | 0 | 0 |
| Ouzinkie | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Palmer | 149,294 | 1,451 | 0 | 24,159 | 0 | 0 | 12,700 | 110,984 |
| Pilot Station | 946 | 0 | 0 | 946 | 0 | 0 | 0 | 0 |
| Pelican | 4,801 | 0 | 0 | 0 | 4,801 | 0 | 0 | 0 |
| Pilot Point | 3,131 | 0 | 0 | 0 | 3,131 | 0 | 0 | 0 |
| Platinum | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Port Lions | 549 | 0 | 0 | 549 | 0 | 0 | 0 | 0 |
| Port Alexander | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Port Heiden | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Quinhagak | 1,060 | 0 | 0 | 1,060 | 0 | 0 | 0 | 0 |
| Russian Mission | 464 | 0 | 0 | 464 | 0 | 0 | 0 | 0 |
| Saint George | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Saint Mary's | 1,044 | 0 | 0 | 1,044 | 0 | 0 | 0 | 0 |
| Saint Michael | 888 | 0 | 0 | 888 | 0 | 0 | 0 | 0 |
| Saint Paul | 623,980 | 0 | 0 | 0 | 623,979 | 1 | 0 | 0 |
| Sand Point | 275,604 | 0 | 0 | 0 | 273,104 | 0 | 2,500 | 0 |
| Savoonga | 3,075 | 0 | 0 | 1,098 | 1,977 | 0 | 0 | 0 |
| Scammon Bay | 784 | 0 | 0 | 784 | 0 | 0 | 0 | 0 |
| Selawik | 18,812 | 0 | 0 | 1,333 | 0 | 0 | 0 | 17,479 |
| Seldovia | 6,273 | 0 | 0 | 2,273 | 0 | 0 | 4,000 | 0 |
| Seward | 930,259 | 0 | 458,165 | 0 | 456,144 | 0 | 15,950 | 0 |
| Shageluk | 192 | 0 | 0 | 192 | 0 | 0 | 0 | 0 |
| Shakttoolik | 499 | 0 | 0 | 499 | 0 | 0 | 0 | 0 |
| Shishmaref | 801 | 0 | 0 | 801 | 0 | 0 | 0 | 0 |
| Shungnak | 9,130 | 0 | 0 | 435 | 0 | 0 | 0 | 8,695 |

Table 2
2018 Shared Amounts by Municipality by Tax and License Type

| | Aviation Fuel | CPV Excise* | Electric Cooperative | Fisheries Business | Fishery Landing | Liquor License | Telephone Cooperative |
|---------------------|---------------|-------------------|----------------------|--------------------|------------------|----------------|-----------------------|
| Total | 77,263 | 0 | 52,993 | 2,775 | 0 | 20,000 | 0 |
| Soldotna | 1,595 | 0 | 755 | 0 | 0 | 0 | 0 |
| Stebbins | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tanana | 0 | 0 | 390 | 0 | 0 | 0 | 0 |
| Teller | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tenakee Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Togiak | 0 | 0 | 1,433 | 73,227 | 91,786 | 0 | 0 |
| Toksook Bay | 0 | 0 | 806 | 0 | 0 | 0 | 0 |
| Unalakleet | 0 | 0 | 1,957 | 0 | 0 | 0 | 0 |
| Unalaska | 0 | 18,125 | 0 | 3,306,990 | 4,855,139 | 16,700 | 0 |
| Upper Kalskag | 0 | 0 | 418 | 0 | 0 | 0 | 0 |
| Valdez | 0 | 1,710 | 30,629 | 512,449 | 0 | 16,700 | 176,618 |
| Wales | 0 | 0 | 295 | 0 | 0 | 0 | 0 |
| Wasilla | 1,723 | 0 | 46,556 | 99 | 0 | 29,150 | 172,909 |
| Whittier | 0 | 674,320 | 3,480 | 34,489 | 0 | 5,600 | 0 |
| Total Cities | 17,406 | 4,270,685 | 597,985 | 11,192,506 | 5,129,601 | 427,025 | 982,706 |
| Grand Total | 98,704 | 16,762,020 | 1,993,464 | 23,710,558 | 5,367,754 | 948,450 | 2,610,280 |

| | | | | | | | | |
|--|------------|----------|-----------|-----------|-----------|----------|-----------|-----------|
| Number of Communities Shared With | 125 | 8 | 18 | 89 | 54 | 8 | 39 | 26 |
|--|------------|----------|-----------|-----------|-----------|----------|-----------|-----------|

* Commercial Passenger Vessel

**Table 3
Aviation Motor Fuel Tax**

| | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|--|----------------|----------------|----------------|----------------|----------------|----------------------------|
| Municipality | | | | | | |
| Anchorage (Merrill Field) | 20,165 | 15,218 | 18,158 | 12,961 | 18,998 | 85,500 |
| Juneau | 52,002 | 67,086 | 84,672 | 76,046 | 89,245 | 369,051 |
| Total Municipalities | 72,167 | 82,304 | 102,830 | 89,007 | 108,243 | 454,551 |
| Borough | | | | | | |
| Ketchikan Gateway | 9,131 | 23,737 | 24,915 | 31,954 | 29,112 | 118,849 |
| Total Borough | 9,131 | 23,737 | 24,915 | 31,954 | 29,112 | 118,849 |
| City | | | | | | |
| Kenai | 6,352 | 7,387 | 7,249 | 9,567 | 5,681 | 36,236 |
| Kodiak | 6,284 | 6,417 | 7,663 | 5,783 | 5,404 | 31,551 |
| Palmer | 1,451 | 2,003 | 1,276 | 2,626 | 2,931 | 10,287 |
| Soldotna | 1,595 | 878 | 1,262 | 1,830 | 2,257 | 7,822 |
| Wasilla | 1,723 | 1,653 | 1,165 | 1,033 | 1,667 | 7,241 |
| Total Cities | 17,406 | 18,338 | 18,615 | 20,839 | 17,940 | 93,137 |
| Grand Total¹ | 98,704 | 124,379 | 146,360 | 141,801 | 155,295 | 666,537 |
| Cost of Collection | 206 | 243 | 333 | 3,708 | 3,363 | 7,647 |
| 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

| | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|
| Municipality | | | | | | |
| Anchorage | 59,900 | 53,870 | 54,110 | 26,200 | 2,975 | 197,055 |
| Juneau | 4,769,390 | 4,622,160 | 4,460,365 | 4,393,395 | 4,598,565 | 22,843,875 |
| Sitka | 405,115 | 309,510 | 218,350 | 157,340 | 302,985 | 1,393,300 |
| Skagway | 4,201,435 | 4,053,375 | 4,028,545 | 4,008,335 | 4,062,215 | 20,353,905 |
| Wrangell | 51,415 | 39,630 | 38,845 | 24,065 | 31,430 | 185,385 |
| Total Municipalities | 9,487,255 | 9,078,545 | 8,800,215 | 8,609,335 | 8,998,170 | 44,973,520 |
| Borough | | | | | | |
| Haines | 224,270 | 185,095 | 206,430 | 144,020 | 140,635 | 900,450 |
| Kenai Peninsula | 489,698 | 486,380 | 474,225 | 361,658 | 307,578 | 2,119,539 |
| Ketchikan Gateway | 2,252,488 | 2,163,570 | 2,141,633 | 2,032,375 | 2,240,210 | 10,830,276 |
| Kodiak Island | 37,625 | 30,888 | 30,255 | 13,925 | 4,600 | 117,293 |
| Total Boroughs | 3,004,080 | 2,865,933 | 2,852,543 | 2,551,978 | 2,693,023 | 13,967,558 |
| City | | | | | | |
| Homer | 31,533 | 27,630 | 27,055 | 13,925 | 33,542 | 133,685 |
| Hoonah | 788,005 | 771,595 | 722,575 | 688,980 | 626,225 | 3,597,380 |
| Hooper Bay | 0 | 0 | 0 | 0 | 0 | 0 |
| Ketchikan | 2,252,488 | 2,163,570 | 2,141,633 | 2,032,375 | 2,240,210 | 10,830,276 |
| Kodiak | 37,625 | 30,888 | 30,255 | 13,925 | 4,600 | 117,293 |
| Nome | 8,715 | 0 | 0 | 0 | 0 | 0 |
| Seward | 458,165 | 458,750 | 447,170 | 347,733 | 306,723 | 2,018,541 |
| Unalaska | 18,125 | 6,505 | 8,155 | 1,650 | 4,165 | 38,600 |
| Valdez | 1,710 | 0 | 0 | 0 | 1,265 | 2,975 |
| Whittier | 674,320 | 620,340 | 721,325 | 791,550 | 950,635 | 3,758,170 |
| Total Cities | 4,270,685 | 4,079,278 | 4,098,168 | 3,890,138 | 4,167,365 | 20,496,920 |
| Grand Total | 16,762,020 | 16,023,756 | 15,750,926 | 15,051,451 | 15,858,558 | 79,437,998 |
| Number of Communities Shared With | 18 | 16 | 16 | 16 | 17 | 17 |

Table 5
Electric Cooperative Tax

| | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| Municipality | | | | | | |
| Anchorage | 629,168 | 596,319 | 642,208 | 642,099 | 657,254 | 3,167,048 |
| Total Municipalities | 629,168 | 596,319 | 642,208 | 642,099 | 657,254 | 3,167,048 |
| Borough | | | | | | |
| Bristol Bay | 10,432 | 9,884 | 9,990 | 18,674 | 0 | 48,980 |
| Denali | 15,226 | 15,653 | 17,555 | 18,348 | 19,700 | 86,482 |
| Fairbanks North Star | 433,052 | 437,007 | 429,248 | 420,825 | 416,866 | 2,136,998 |
| Haines | 551 | 537 | 567 | 537 | 536 | 2,728 |
| Kenai Peninsula | 78,171 | 236,726 | 152,672 | 153,185 | 157,328 | 778,082 |
| Kodiak Island | 17,321 | 16,481 | 16,987 | 17,206 | 15,792 | 83,787 |
| Lake and Peninsula | 430 | 389 | 403 | 1,354 | 1,095 | 3,671 |
| Matanuska-Susitna | 209,592 | 201,004 | 200,342 | 202,072 | 200,454 | 1,013,464 |
| Northwest Arctic | 0 | 0 | 0 | 845 | 891 | 1,736 |
| Yakutat | 1,536 | 0 | 0 | 0 | 0 | 1,536 |
| Total Boroughs | 766,311 | 917,681 | 827,764 | 833,046 | 812,662 | 4,155,928 |
| City | | | | | | |
| Alakanuk | 961 | 1,021 | 1,019 | 1,080 | 1,089 | 5,170 |
| Aleknagik | 525 | 489 | 464 | 478 | 491 | 2,447 |
| Ambler | 615 | 637 | 643 | 583 | 611 | 3,089 |
| Anderson | 11,139 | 10,479 | 874 | 889 | 864 | 24,245 |
| Angoon | 785 | 803 | 786 | 794 | 790 | 3,958 |
| Anvik | 182 | 193 | 198 | 188 | 199 | 960 |
| Barrow | 25,857 | 24,782 | 24,994 | 50,155 | 0 | 125,788 |
| Bethel | 19,576 | 19,794 | 19,925 | 12,960 | 0 | 72,255 |
| Brevig Mission | 556 | 551 | 534 | 522 | 545 | 2,708 |
| Chevak | 1,215 | 1,183 | 1,185 | 1,177 | 1,216 | 5,976 |
| Chuathbaluk | 106 | 105 | 117 | 110 | 121 | 559 |
| Cordova | 13,152 | 11,692 | 13,527 | 12,812 | 13,222 | 64,405 |
| Delta Junction | 9,904 | 9,733 | 7,185 | 8,156 | 7,775 | 42,753 |
| Dillingham | 8,304 | 8,122 | 8,185 | 8,347 | 8,481 | 41,439 |
| EEK | 436 | 450 | 419 | 401 | 397 | 2,103 |
| Ekwok | 203 | 215 | 205 | 221 | 235 | 1,079 |

Table 5
Electric Cooperative Tax

| | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|------------------|----------------|----------------|----------------|----------------|----------------|----------------------------------|
| Elim | 596 | 613 | 598 | 576 | 571 | 2,954 |
| Emmonak | 1,804 | 1,851 | 1,890 | 1,895 | 1,792 | 9,232 |
| Fairbanks | 112,158 | 113,371 | 113,289 | 113,966 | 117,211 | 569,995 |
| Gambell | 914 | 908 | 885 | 914 | 927 | 4,548 |
| Goodnews Bay | 337 | 320 | 320 | 321 | 350 | 1,648 |
| Graying | 287 | 286 | 276 | 272 | 276 | 1,397 |
| Holy Cross | 303 | 286 | 286 | 299 | 314 | 1,488 |
| Homer | 49,378 | 0 | 24,878 | 25,306 | 26,845 | 126,407 |
| Hoonah | 2,090 | 2,137 | 2,137 | 2,128 | 2,102 | 10,594 |
| Hooper Bay | 1,614 | 1,587 | 1,587 | 1,545 | 1,530 | 7,863 |
| Houston | 6,892 | 6,302 | 6,302 | 6,455 | 5,186 | 31,137 |
| Huslia | 519 | 494 | 494 | 489 | 468 | 2,464 |
| Kachemak | 2,418 | 0 | 1,194 | 1,222 | 1,274 | 6,108 |
| Kake | 996 | 992 | 1,012 | 1,246 | 1,391 | 5,637 |
| Kaltag | 320 | 271 | 291 | 324 | 337 | 1,543 |
| Kenai | 62,094 | 0 | 32,165 | 32,038 | 32,361 | 158,658 |
| Kiana | 744 | 733 | 749 | 721 | 724 | 3,671 |
| Kivalina | 636 | 607 | 571 | 581 | 615 | 3,010 |
| Klukwan | 0 | 0 | 0 | 173 | 0 | 173 |
| Kobuk | 296 | 303 | 284 | 274 | 335 | 1,492 |
| Kodiak | 46,817 | 44,152 | 45,637 | 45,288 | 44,685 | 226,579 |
| Kotlik | 898 | 919 | 937 | 921 | 938 | 4,613 |
| Kotzebue | 9,680 | 9,592 | 9,920 | 9,945 | 10,160 | 49,297 |
| Koyuk | 621 | 617 | 595 | 584 | 623 | 3,040 |
| Lower Kalskag | 313 | 282 | 261 | 245 | 245 | 1,346 |
| Marshall | 691 | 714 | 715 | 721 | 767 | 3,608 |
| Mekoryuk | 408 | 415 | 415 | 420 | 429 | 2,087 |
| Mountain Village | 1,278 | 1,302 | 1,350 | 1,343 | 1,388 | 6,661 |
| Nenana | 2,463 | 2,484 | 2,475 | 2,434 | 2,514 | 12,370 |
| New Stuyahok | 642 | 647 | 649 | 661 | 669 | 3,268 |
| Newhalen | 429 | 430 | 434 | 444 | 461 | 2,198 |
| Nightmute | 357 | 299 | 303 | 289 | 302 | 1,550 |
| Nondalton | 375 | 377 | 398 | 412 | 435 | 1,997 |
| Noorvik | 914 | 902 | 942 | 890 | 935 | 4,583 |
| North Pole | 16,570 | 17,462 | 18,422 | 30,459 | 47,602 | 130,515 |
| Nulato | 480 | 486 | 459 | 467 | 491 | 2,383 |

Table 5
Electric Cooperative Tax

| | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|--|------------------|------------------|------------------|------------------|------------------|----------------------------|
| Nunapitchuk | 606 | 605 | 591 | 590 | 597 | 2,989 |
| Old Harbor | 394 | 397 | 381 | 391 | 393 | 1,956 |
| Palmer | 24,159 | 23,782 | 23,627 | 21,959 | 22,342 | 115,869 |
| Pilot Station | 946 | 928 | 857 | 807 | 877 | 4,415 |
| Port Lions | 549 | 517 | 524 | 568 | 538 | 2,696 |
| Quinhagak | 1,060 | 1,019 | 1,043 | 1,000 | 962 | 5,084 |
| Russian Mission | 464 | 476 | 469 | 486 | 489 | 2,384 |
| Saint Mary's | 1,044 | 1,046 | 1,056 | 1,001 | 1,024 | 5,171 |
| Saint Michael | 888 | 890 | 843 | 816 | 832 | 4,269 |
| Savoonga | 1,098 | 1,135 | 1,040 | 1,036 | 1,053 | 5,362 |
| Scammon Bay | 784 | 775 | 785 | 798 | 792 | 3,934 |
| Selawik | 1,333 | 1,345 | 1,312 | 1,248 | 1,383 | 6,621 |
| Seldovia | 2,273 | 0 | 1,080 | 1,046 | 1,112 | 5,511 |
| Shageluk | 192 | 181 | 175 | 173 | 176 | 897 |
| Shaktolik | 499 | 493 | 501 | 511 | 507 | 2,511 |
| Shishmaref | 801 | 804 | 804 | 809 | 809 | 4,027 |
| Shungnak | 435 | 434 | 443 | 468 | 495 | 2,275 |
| Soldotna | 52,893 | 0 | 26,151 | 24,903 | 26,364 | 130,311 |
| Stebbins | 755 | 733 | 730 | 719 | 729 | 3,666 |
| Teller | 390 | 391 | 383 | 378 | 395 | 1,937 |
| Togiak | 1,433 | 1,431 | 1,424 | 1,449 | 1,452 | 7,189 |
| Toksook Bay | 806 | 835 | 827 | 791 | 800 | 4,059 |
| Unalakleet | 1,957 | 1,999 | 2,072 | 2,065 | 2,063 | 10,156 |
| Upper Kalskag | 418 | 413 | 395 | 377 | 398 | 2,001 |
| Valdez | 30,629 | 29,709 | 29,854 | 29,696 | 30,416 | 150,304 |
| Wales | 295 | 303 | 277 | 280 | 272 | 1,427 |
| Wasilla | 46,556 | 46,630 | 46,855 | 44,760 | 45,860 | 230,661 |
| Whittier | 3,480 | 3,176 | 3,638 | 3,226 | 3,773 | 17,293 |
| Total Cities | 597,985 | 422,835 | 501,517 | 527,492 | 490,192 | 2,540,023 |
| Grand Total¹ | 1,993,464 | 1,936,835 | 1,971,489 | 2,002,637 | 1,960,108 | 9,862,999 |
| Cost of Collection² | 5,000 | 5,000 | 5,000 | 4,344 | 4,344 | 23,688 |
| Number of Communities Shared With | 89 | 83 | 88 | 90 | 86 | 90 |

¹ Net of cost of collection

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

Table 6
Fisheries Business Tax

| | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|-----------------------------|-------------------|------------------|------------------|------------------|------------------|--------------------|
| Municipality | | | | | | |
| Anchorage | 53,269 | 92,250 | 122,012 | 202,096 | 181,607 | 651,234 |
| Juneau | 447,875 | 389,022 | 312,519 | 364,624 | 395,010 | 1,909,050 |
| Sitka | 1,279,885 | 953,324 | 879,793 | 1,009,033 | 1,127,772 | 5,249,807 |
| Wrangell | 307,405 | 314,455 | 233,563 | 392,076 | 329,987 | 1,577,486 |
| Total Municipalities | 2,088,434 | 1,749,051 | 1,547,887 | 1,967,829 | 2,034,376 | 9,387,577 |
| Borough | | | | | | |
| Aleutians East | 1,887,896 | 2,093,687 | 1,606,523 | 1,835,070 | 1,769,278 | 9,192,454 |
| Bristol Bay | 3,820,480 | 2,705,606 | 1,004,436 | 2,809,548 | 2,010,471 | 12,350,541 |
| Denali | 0 | 0 | 0 | 0 | 0 | 0 |
| Fairbanks North Star | 98 | 101 | 196 | 0 | 195 | 590 |
| Haines | 352,884 | 128,174 | 121,208 | 212,855 | 438,390 | 1,253,511 |
| Kenai Peninsula | 860,097 | 771,171 | 541,757 | 629,725 | 919,123 | 3,721,873 |
| Ketchikan Gateway | 414,413 | 404,971 | 199,188 | 238,773 | 783,700 | 2,041,045 |
| Kodiak Island | 1,742,302 | 1,022,586 | 1,197,033 | 1,301,537 | 1,561,675 | 6,825,133 |
| Lake and Peninsula | 229,289 | 256,767 | 69,452 | 352,016 | 556,758 | 1,464,282 |
| Matanuska-Susitna | 151 | 127 | 181 | 254 | 112 | 825 |
| Northwest Arctic | 5,159 | 0 | 0 | 0 | 371 | 5,530 |
| Petersburg* | 889,855 | 877,158 | 336,848 | 820,118 | 1,249,730 | 4,173,709 |
| Yakutat | 226,992 | 218,773 | 198,800 | 191,216 | 250,998 | 1,086,779 |
| Total Boroughs | 10,429,618 | 8,479,121 | 5,275,622 | 8,391,112 | 9,540,801 | 42,116,272 |
| City | | | | | | |
| Adak | 34,131 | 34,908 | 44,636 | 67,968 | 122,489 | 304,132 |
| Akhiok | 0 | 99 | 0 | 0 | 0 | 99 |
| Akutan | 999,031 | 1,090,445 | 973,202 | 943,814 | 877,450 | 4,883,942 |
| Aleknagik | 0 | 0 | 67 | 4,676 | 0 | 4,743 |
| Atka | 11,318 | 15,479 | 31,852 | 34,706 | 29,615 | 122,970 |
| Bethel | 0 | 0 | 0 | 0 | 2,632 | 2,632 |
| Cheformak | 0 | 0 | 0 | 0 | 1,823 | 1,823 |
| Chignik | 98,919 | 65,166 | 33,372 | 62,800 | 310,422 | 570,679 |

Table 6
Fisheries Business Tax

| | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|------------------|----------------|----------------|----------------|----------------|----------------|----------------------------------|
| Clark's Point | 263,328 | 0 | 0 | 24 | 0 | 263,352 |
| Coffman Cove | 2,100 | 1,294 | 869 | 1,635 | 1,982 | 7,880 |
| Cordova | 1,429,951 | 1,160,157 | 709,305 | 1,023,286 | 1,661,223 | 5,983,922 |
| Craig | 88,948 | 37,961 | 150,045 | 342,739 | 314,704 | 934,397 |
| Delta Junction | 0 | 0 | 0 | 0 | 0 | 0 |
| Dillingham | 443,905 | 398,350 | 167,849 | 433,564 | 407,654 | 1,851,322 |
| Egegik | 127,239 | 188,382 | 29,930 | 152,839 | 181,974 | 680,364 |
| Emmonak | 61,167 | 67,799 | 17,544 | 26,846 | 25,883 | 199,239 |
| False Pass | 51,588 | 16,317 | 25,814 | 21,677 | 14,291 | 129,687 |
| Goodnews Bay | 0 | 0 | 0 | 0 | 0 | 0 |
| Gustavus | 329 | 410 | 540 | 231 | 301 | 1,811 |
| Homer | 59,449 | 43,242 | 20,456 | 21,004 | 54,283 | 198,434 |
| Hoonah | 95,089 | 76,350 | 87,436 | 76,574 | 110,249 | 445,698 |
| Hooper Bay | 0 | 0 | 0 | 0 | 289 | 289 |
| Houston | 52 | 60 | 96 | 0 | 88 | 296 |
| Hydaburg | 3,163 | 320 | 149 | 1,184 | 1,491 | 6,307 |
| Kake | 0 | 0 | 0 | 14,901 | 24,241 | 39,142 |
| Kaitag | 4,067 | 0 | 0 | 0 | 0 | 4,067 |
| Kasaan | 0 | 0 | 0 | 2,300 | 1,005 | 3,305 |
| Kenai | 126,185 | 115,821 | 161,515 | 195,703 | 289,411 | 888,635 |
| Ketchikan | 414,413 | 404,971 | 199,435 | 237,876 | 743,083 | 1,999,778 |
| King Cove | 564,174 | 499,257 | 386,374 | 404,385 | 510,155 | 2,364,345 |
| Klawock | 1,259 | 538 | 1,671 | 180 | 0 | 3,648 |
| Kodiak | 859,223 | 926,525 | 525,670 | 1,021,500 | 1,164,404 | 4,497,322 |
| Kotzebue | 5,159 | 0 | 0 | 0 | 371 | 5,530 |
| Larsen Bay | 155,056 | 66,177 | 37,570 | 106,594 | 154,709 | 520,106 |
| Marshall | 0 | 0 | 0 | 0 | 0 | 0 |
| Mekoryuk | 0 | 0 | 0 | 0 | 1,266 | 1,266 |
| Mountain Village | 0 | 21,545 | 2,979 | 0 | 0 | 24,524 |
| Nenana | 0 | 0 | 0 | 0 | 265 | 265 |
| Nome | 0 | 50,692 | 0 | 28,842 | 30,280 | 109,814 |
| North Pole | 98 | 101 | 196 | 0 | 195 | 590 |
| Old Harbor | 0 | 0 | 6 | 11 | 41 | 58 |
| Ouzinkie | 0 | 0 | 0 | 0 | 0 | 0 |
| Palmer | 0 | 0 | 0 | 0 | 0 | 0 |
| Pelican | 4,801 | 1,968 | 473 | 846 | 245 | 8,333 |

**Table 6
Fisheries Business Tax**

| | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|--|-------------------|-------------------|--------------------|--------------------|-------------------|----------------------------|
| Petersburg* | 0 | 0 | 0 | 0 | 0 | 0 |
| Pilot Point | 3,131 | 31 | 0 | 0 | 0 | 3,162 |
| Platinum | 0 | 0 | 16,174 | 36,250 | 177,093 | 229,517 |
| Port Alexander | 0 | 0 | 238 | 0 | 0 | 238 |
| Port Heiden | 0 | 3,189 | 6,149 | 0 | 0 | 9,338 |
| Port Lions | 0 | 0 | 0 | 0 | 1,890 | 1,890 |
| Quinhagak | 0 | 0 | 0 | 0 | 0 | 0 |
| Saint George | 0 | 0 | 0 | 0 | 0 | 0 |
| Saint Mary's | 0 | 0 | 0 | 15,761 | 17,143 | 32,904 |
| Saint Paul | 623,979 | 892,296 | 879,802 | 1,053,712 | 1,183,913 | 4,633,702 |
| Sand Point | 273,104 | 458,805 | 200,421 | 253,123 | 236,923 | 1,422,376 |
| Savoonga | 1,977 | 282 | 0 | 2,735 | 2,097 | 7,091 |
| Seldovia | 0 | 0 | 0 | 0 | 0 | 0 |
| Seward | 456,144 | 440,958 | 280,935 | 334,691 | 482,543 | 1,995,271 |
| Soldotna | 2,775 | 1,765 | 586 | 2,841 | 1,969 | 9,936 |
| Tanana | 0 | 0 | 0 | 0 | 0 | 0 |
| Tenakee Springs | 0 | 0 | 0 | 0 | 0 | 0 |
| Togiak | 73,227 | 64,130 | 30,639 | 91,511 | 107,578 | 367,085 |
| Toksook Bay | 0 | 0 | 0 | 0 | 1,866 | 1,866 |
| Unalakleet | 0 | 20,925 | 0 | 29,006 | 22,923 | 72,854 |
| Unalaska | 3,306,990 | 3,649,322 | 4,018,888 | 3,752,155 | 3,307,022 | 18,034,377 |
| Valdez | 512,449 | 200,438 | 290,247 | 230,134 | 621,634 | 1,854,902 |
| Wasilla | 99 | 67 | 84 | 29 | 0 | 279 |
| Whittier | 34,489 | 943 | 78,446 | 89,479 | 133,884 | 337,241 |
| Total Cities | 11,192,506 | 11,017,485 | 9,411,660 | 11,120,132 | 13,336,992 | 56,078,775 |
| Grand Total | 23,710,558 | 21,245,657 | 16,235,169 | 21,479,073 | 24,912,169 | 107,582,624 |
| Number of Communities Shared With | 54 | 55 | 54 | 55 | 63 | 73 |
| Additional Sharing with DCCED | 1,284,789 | 1,621,591 | 1,414,686 0 | 1,611,355 0 | 1,581,457 | 7,513,878 |

Table 7
Fishery Resource Landing Tax

| Municipality | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
| Juneau | 0 | 0 | 0 | 0 | 0 | 0 |
| Sitka | 0 | 0 | 14,311 | 0 | 13,914 | 28,225 |
| Wrangell | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Municipalities | 0 | 0 | 14,311 | 0 | 13,914 | 28,225 |
| Borough | | | | | | |
| Aleutians East | 0 | 5,017 | 35,222 | 20,922 | 28,256 | 89,417 |
| Kenai Peninsula | 0 | 4,469 | 0 | 14,338 | 14,108 | 32,915 |
| Kodiak Island | 177,159 | 12,985 | 55,488 | 19,897 | 31,958 | 297,487 |
| Lake and Peninsula | 0 | 0 | 0 | 0 | 0 | 0 |
| Petersburg* | 3,867 | 5,766 | 0 | 0 | 3,488 | 13,121 |
| Yakutat | 57,127 | 39,078 | 15,925 | 0 | 0 | 112,130 |
| Total Boroughs | 238,153 | 67,315 | 106,635 | 55,157 | 77,810 | 545,070 |
| City | | | | | | |
| Adak | 161,256 | 74,247 | 103,209 | 1,683 | 54,660 | 395,055 |
| Akhiok | 0 | 0 | 0 | 0 | 0 | 0 |
| Aleknagik | 0 | 0 | 0 | 0 | 0 | 0 |
| Akutana | 0 | 4,916 | 0 | 0 | 12,625 | 17,541 |
| Atka | 0 | 23,950 | 53,611 | 13,411 | 21,349 | 112,321 |
| Clark's Point | 0 | 0 | 0 | 0 | 0 | 0 |
| Cordova | 0 | 0 | 4,330 | 6,015 | 0 | 10,345 |
| Homer | 0 | 0 | 0 | 0 | 0 | 0 |
| Kodiak | 21,419 | 9,587 | 52,979 | 10,858 | 31,958 | 126,801 |
| Old Harbor | 0 | 0 | 2,509 | 8,835 | 0 | 11,344 |
| Ouzinkie | 0 | 0 | 0 | 204 | 0 | 204 |
| Petersburg* | 0 | 0 | 0 | 0 | 0 | 0 |
| Saint Paul | 1 | 9,833 | 16,625 | 16,891 | 21,723 | 65,073 |
| Sand Point | 0 | 102 | 35,222 | 0 | 4,394 | 39,718 |
| Seward | 0 | 2,071 | 0 | 14,338 | 14,108 | 30,517 |
| Togiak | 91,786 | 35,339 | 74,049 | 9,077 | 5,759 | 216,010 |
| Unalaska | 4,855,139 | 4,291,531 | 7,776,504 | 2,989,207 | 4,890,289 | 24,802,670 |
| Total Cities | 5,129,601 | 4,451,576 | 8,119,038 | 3,070,519 | 5,056,865 | 25,827,599 |
| GRAND TOTAL | 5,367,754 | 4,518,891 | 8,239,984 | 3,125,676 | 5,148,589 | 26,400,894 |
| Number of Communities Shared With | 8 | 13 | 13 | 12 | 14 | 18 |
| Additional Sharing with DCCED | 904,416 | 590,867 | 1,188,666 | 109,137 | 302,237 | 3,095,323 |

Table 8
Liquor License Fees

| | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|
| Municipality | | | | | | |
| Anchorage | 373,100 | 400,350 | 388,100 | 368,550 | 372,600 | 1,902,700 |
| Juneau | 79,700 | 53,250 | 77,300 | 56,250 | 61,300 | 327,800 |
| Sitka | 19,375 | 24,250 | 25,125 | 21,750 | 21,875 | 112,375 |
| Skagway | 14,600 | 13,300 | 15,300 | 8,975 | 14,900 | 67,075 |
| Wrangell | 8,200 | 13,200 * | 8,200 * | 13,200 | 8,200 | 51,000 |
| Total Municipalities | 494,975 | 504,350 | 514,025 | 468,725 | 478,875 | 2,460,950 |
| Borough | | | | | | |
| Bristol Bay | 0 | 0 | 625 | 12,350 | 11,125 | 24,100 |
| Haines | 11,650 | 11,200 | 11,350 | 13,700 | 11,650 | 59,550 |
| Petersburg* | 8,300 | 7,600 | 7,700 | 8,200 | 10,500 | 42,300 |
| Ketchikan Gateway | 0 | 0 | 0 | 0 | 0 | 0 |
| Yakutat | 6,500 | 4,000 | 6,500 | 4,000 | 6,500 | 27,500 |
| Total Boroughs | 26,450 | 22,800 | 26,175 | 38,250 | 39,775 | 153,450 |
| City | | | | | | |
| Adak | 3,100 | 1,500 | 3,100 | 1,500 | 3,100 | 12,300 |
| Bethel | 3,600 | 0 | 0 | 0 | 0 | 3,600 |
| Cordova | 11,950 | 12,900 | 11,950 | 12,300 | 11,650 | 60,750 |
| Craig | 5,200 | 7,350 | 5,200 | 8,600 | 5,200 | 31,550 |
| Delta Junction | 7,100 | 0 | 0 | 0 | 0 | 7,100 |
| Dillingham | 4,000 | 5,200 | 4,000 | 4,900 | 4,600 | 22,700 |
| Fairbanks | 92,300 | 80,400 | 90,200 | 78,200 | 81,300 | 422,400 |
| Fort Yukon | 0 | 1,500 | 0 | 1,500 | 0 | 3,000 |
| Galena | 2,500 | 0 | 2,500 | 1,500 | 2,500 | 9,000 |
| Gustavus | 0 | 0 | 0 | 0 | 0 | 0 |
| Homer | 25,650 | 24,400 | 24,750 | 23,200 | 24,350 | 122,350 |
| Hoonah | 4,625 | 4,100 | 4,625 | 4,100 | 4,625 | 22,075 |
| Houston | 4,000 | 3,100 | 3,850 | 3,100 | 0 | 14,050 |

Table 8
Liquor License Fees

| | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|---------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|
| Wake | 0 | 0 | 0 | 0 | 0 | 0 |
| Kenai | 25,900 | 19,950 | 20,300 | 19,350 | 21,700 | 107,200 |
| Ketchikan | 46,900 | 30,950 | 44,000 | 31,250 | 48,000 | 201,100 |
| Kiana | 1,500 | 0 | 0 | 0 | 0 | 1,500 |
| King Cove | 2,500 | 1,500 | 2,500 | 4,000 | 2,500 | 13,000 |
| Klawock | 1,500 | 0 | 1,500 | 0 | 1,500 | 4,500 |
| Kodiak | 23,100 | 18,700 | 23,100 | 18,700 | 23,100 | 106,700 |
| Kotzebue | 1,500 | 0 | 1,500 | 2,500 | 1,500 | 7,000 |
| McGrath | 1,500 | 0 | 0 | 0 | 0 | 1,500 |
| Nenana | 5,500 | 0 | 0 | 0 | 0 | 5,500 |
| Nome | 20,000 | 9,800 | 20,600 | 14,800 | 18,700 | 83,900 |
| North Pole | 9,800 | 4,000 | 7,900 | 5,200 | 4,800 | 31,700 |
| Palmer | 12,700 | 12,500 | 14,800 | 11,500 | 12,900 | 64,400 |
| Petersburg* | 0 | 0 | 0 | 0 | 0 | 0 |
| Saint Paul | 0 | 4,000 | 0 | 4,000 | 0 | 8,000 |
| Sand Point | 2,500 | 4,600 | 2,500 | 4,600 | 2,500 | 16,700 |
| Seldovia | 4,000 | 4,000 | 4,000 | 4,600 | 4,000 | 20,600 |
| Seward | 15,950 | 18,450 | 15,950 | 19,350 | 16,700 | 86,400 |
| Soldotna | 20,000 | 13,200 | 20,000 | 14,500 | 17,500 | 85,200 |
| Tanana | 0 | 1,500 | 0 | 1,500 | 0 | 3,000 |
| Unalaska | 16,700 | 2,500 | 16,700 | 2,500 | 16,700 | 55,100 |
| Valdez | 16,700 | 10,800 | 15,050 | 12,300 | 20,650 | 75,500 |
| Wasilla | 29,150 | 30,300 | 28,400 | 27,200 | 27,500 | 142,550 |
| Whittier | 5,600 | 3,550 | 5,600 | 4,300 | 5,600 | 24,650 |
| Total Cities | 427,025 | 330,750 | 394,575 | 341,050 | 383,175 | 1,876,575 |
| GRAND TOTAL | 948,450 | 857,900 | 934,775 | 848,025 | 901,825 | 4,490,975 |

**Number of
Communities Shared
With**

39

35

36

38

34

43

Table 9
Telephone Cooperative Tax

| Municipality | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|-----------------------------|------------------|------------------|------------------|----------------|----------------|--------------------|
| Anchorage | 188,358 | 180,236 | 182,244 | 186,126 | 199,612 | 936,576 |
| Total Municipalities | 188,358 | 180,236 | 182,244 | 186,126 | 199,612 | 936,576 |
| Borough | | | | | | |
| Bristol Bay | 60,855 | 55,815 | 57,640 | 59,406 | 64,933 | 298,649 |
| Denali | 34,123 | 30,267 | 30,147 | 30,769 | 31,403 | 156,709 |
| Kenai Peninsula | 2,771 | 3,137 | 3,779 | 3,832 | 3,944 | 17,463 |
| Matanuska-Susitna | 551,456 | 550,983 | 557,220 | 547,372 | 551,086 | 2,758,117 |
| North Slope | 790,011 | 526,418 | 411,125 | 355,212 | 325,828 | 2,408,594 |
| Northwest Arctic | 0 | 0 | 0 | 1,253 | 1,277 | 2,530 |
| Total Boroughs | 1,439,216 | 1,166,620 | 1,059,911 | 997,844 | 978,471 | 5,642,062 |
| City | | | | | | |
| Aleknagik | 4,703 | 3,590 | 3,794 | 3,455 | 2,733 | 18,275 |
| Ambler | 10,641 | 0 | 4,108 | 865 | 917 | 16,531 |
| Anderson | 2,761 | 2,523 | 2,582 | 2,553 | 1,864 | 12,283 |
| Buckland | 11,694 | 0 | 5,225 | 1,135 | 1,205 | 19,259 |
| Clark's Point | 688 | 368 | 292 | 350 | 491 | 2,189 |
| Cordova | 297,115 | 238,539 | 214,104 | 215,932 | 220,862 | 1,186,552 |
| Deering | 8,536 | 0 | 3,431 | 600 | 535 | 13,102 |
| Dillingham | 61,321 | 54,403 | 57,355 | 59,691 | 68,912 | 301,682 |
| Houston | 13,615 | 13,917 | 14,306 | 14,328 | 16,352 | 72,518 |
| Kiana | 12,822 | 0 | 4,954 | 1,076 | 1,177 | 20,029 |
| Kivalina | 11,186 | 0 | 4,932 | 984 | 1,073 | 18,175 |
| Kobuk | 6,473 | 0 | 2,554 | 512 | 646 | 10,185 |
| Kotzebue | 38,989 | 110,345 | 63,059 | 14,610 | 16,221 | 243,224 |
| Manokotak | 1,701 | 1,634 | 1,734 | 1,982 | 2,351 | 9,402 |
| Nenana | 0 | 0 | 0 | 0 | 13 | 13 |
| Noorvik | 13,778 | 0 | 6,093 | 1,199 | 1,338 | 22,408 |

Table 9
Telephone Cooperative Tax

| | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | Total All Years |
|--|------------------|------------------|------------------|------------------|------------------|----------------------------|
| Palmer | 110,984 | 119,960 | 133,645 | 123,961 | 111,955 | 600,505 |
| Selawik | 17,479 | 0 | 7,013 | 1,603 | 1,855 | 27,950 |
| Seward | 0 | 0 | 0 | 0 | 0 | 0 |
| Shungnak | 8,695 | 0 | 3,583 | 753 | 823 | 13,854 |
| Valdez | 176,618 | 173,181 | 170,241 | 169,269 | 164,403 | 853,712 |
| Wasilla | 172,909 | 173,856 | 178,228 | 176,292 | 176,365 | 877,650 |
| Total Cities | 982,706 | 892,316 | 881,233 | 791,150 | 792,091 | 4,339,498 |
| Grand Total¹ | 2,610,280 | 2,239,172 | 2,123,388 | 1,975,120 | 1,970,174 | 10,918,136 |
| Cost of Collection² | 1,500 | 1,500 | 1,500 | 1,244 | 1,244 | 6,988 |
| Number of Communities Shared With | 26 | 18 | 28 | 28 | 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

Sec. 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

Sec. 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.

Electric Cooperative Tax

Sec. 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

Sec. 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) [Repealed, § 20 ch 61 SLA 2014.]

(c) [Repealed, § 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 shall be calculated as if the persons 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).

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

Sec. 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

Sec. 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);

Appendix A - Statutes

Fishery Resource Landing Tax (Continued)

(2) city located within a borough, 25 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.

(e) For purposes of this section, tax revenue collected under AS 43.77.010 from a person entitled to a credit under AS 43.77.045 shall be calculated as if the person's tax had been collected without applying the credits.

Telephone Cooperative Tax

Sec. 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

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

Source: 2017 Alaska Community Directory

Appendix C
Cities Within Organized Boroughs

Aleutians East Borough

Akutan
Cold Bay
False Pass
King Cove
Sand Point

Denali Borough

Anderson

Fairbanks North Star Borough

Fairbanks
North Pole

Kenai Peninsula Borough

Homer
Kachemak
Kenai
Seldovia
Seward
Soldotna

Ketchikan Gateway Borough

Ketchikan
Saxman

Kodiak Island Borough

Akhiok
Kodiak
Larsen Bay
Old Harbor
Ouzinkie
Port Lions

Lake and Peninsula Borough

Chignik
Egegik
Newhalen
Nondalton
Pilot Point
Port Heiden

Matanuska-Susitna Borough

Houston
Palmer
Wasilla

North Slope Borough

Anaktuvuk Pass
Atkasuk
Barrow (Utqiagvik)
Kaktovik
Nuiqsut
Point Hope
Wainwright

Northwest Arctic Borough

Ambler
Buckland
Deering
Kiana
Kivalina
Kobuk
Kotzebue
Noorvik
Selawik
Shungnak

Petersburg Borough

Kupreanof

* All other boroughs do not have separate incorporated cities

Source: 2017 Alaska Community Directory

**Appendix D
Incorporated Cities Within Alaska**

Home Rule Cities

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

First Class Cities

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

Second Class Cities

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

Second Class Cities

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

Organized Under Federal Law

Metlakatla

Source: 2017 Alaska Community Directory