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**STATE OF ALASKA**  
**DEPARTMENT OF REVENUE**  
*Tax Division*



*Fiscal Year 2000*  
**SHARED TAXES AND FEES**  
**ANNUAL REPORT**

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Tony Knowles  
Governor

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Commissioner

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## **2000**

*This annual report gives an overview of shared tax and fee programs administered by the Department of Revenue and reports current and historical amounts shared to municipalities in Alaska. This report also includes highlights and other information related to these programs.*

*The Information included in this report covers fiscal year 2000 which ended June 30, 2000.*

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## ***Introduction***

Alaska statutes provide that a percentage of revenue collected from certain taxes and license fees 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:

<b><i>Tax Type</i></b>	<b><i>Statutory Reference</i></b>	<b><i>Share %</i></b>
Aviation Motor Fuel	43.40.010	60%
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%
<b><i>License Fee Type</i></b>		
Liquor License	04.11.610	100%

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



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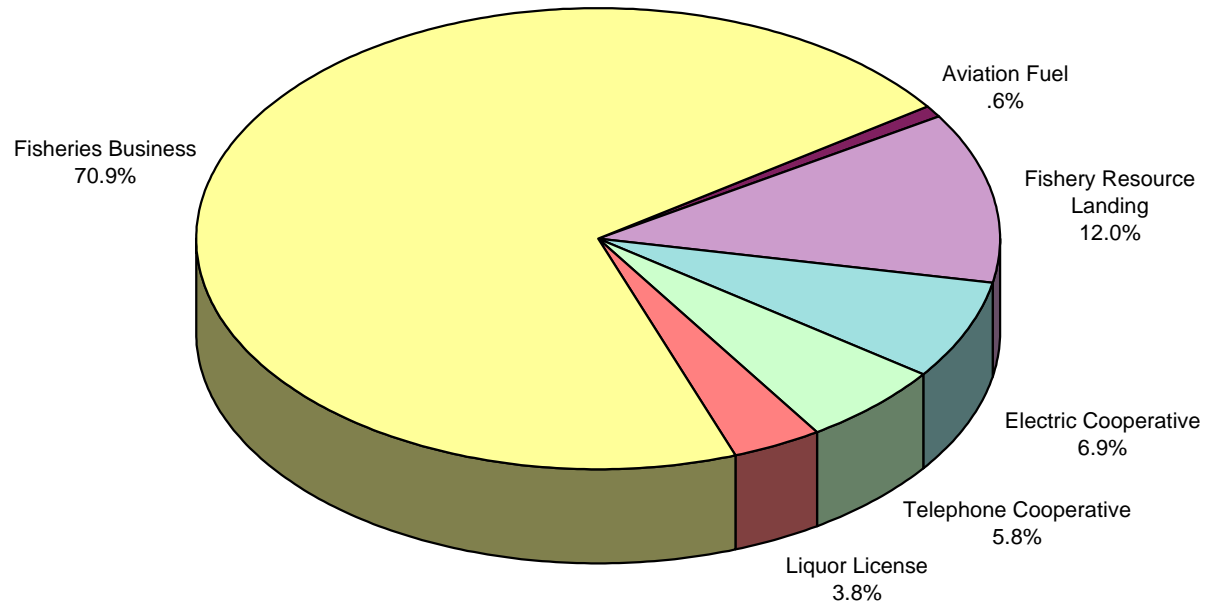
## **FY 2000 in Retrospect**

The total amount of shared taxes and fees for fiscal year 2000 surpassed the total shared for fiscal year 1999 by \$5.6 million dollars. The overall increase resulted from a rise in fisheries business tax and fisheries resource landing tax revenue, which was primarily due to the tax year being the second largest commercial salmon catch in the State's history. The fisheries business tax share increased by 46% over fiscal year 1999 (\$17 million and \$11.6 million shared, respectively). The fisheries resource landing tax share increased 27% over fiscal year 1999 (\$2.8 million and \$2.2 million shared, respectively). Amounts shared under other tax and license fee programs for fiscal year 2000 were consistent with previous years.

The Department of Revenue shared taxes and fees with 123 communities throughout Alaska. Municipalities and boroughs receiving the largest combined amount of shared taxes and fees for FY 2000:

Unalaska	\$ 5,686,015
Saint Paul	1,854,470
Bristol Bay	1,517,380
Aleutians East	1,427,232
Anchorage	1,318,729
Others	<u>12,296,470</u>
<b>Total</b>	<b><u>\$ 24,100,296</u></b>

Chart 1 - Summary of Shared Taxes and Fees



-- Prior Year Comparison --

Tax Type	FY 2000		FY 99		FY 98	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$17,097,296	70.9%	\$11,645,747	63.0%	\$12,966,262	67.3%
Fishery Resource Landing	2,893,297	12.0%	2,274,380	12.3%	3,057,782	15.9%
Electric Cooperative	1,657,942	6.9%	1,934,655	10.5%	764,027	4.0%
Telephone Cooperative	1,399,696	5.8%	1,589,987	8.6%	1,492,987	7.7%
Liquor License Fees	901,950	3.8%	837,250	4.5%	823,330	4.3%
Aviation Motor Fuel	150,115	0.6%	194,653	1.1%	144,240	0.7%
Coin-Operated Device	0	0.0%	0	0.0%	26,973	0.1%
<b>Total</b>	<b>\$24,100,296</b>	<b>100%</b>	<b>\$18,476,672</b>	<b>100%</b>	<b>\$19,275,601</b>	<b>100%</b>

**Table 1**  
**Summary of Shared Taxes and Fees by Municipality**

<b>Municipality</b>	<b>FY 2000</b>	<b>FY 99</b>	<b>Difference</b>
Anchorage	\$1,318,729	\$1,468,152	(\$149,423)
Juneau	325,545	275,274	50,271
Sitka	557,686	471,346	86,340
<b>Total Municipalities</b>	<b>2,201,960</b>	<b>2,214,772</b>	<b>(12,812)</b>
<b>Borough</b>			
Aleutians East	1,427,232	1,144,875	282,357
Bristol Bay	1,517,380	862,182	655,198
Denali	43,390	58,929	(15,539)
Fairbanks North Star	283,599	273,917	9,682
Haines	238,339	191,742	46,597
Kenai Peninsula	972,375	597,693	374,682
Ketchikan Gateway	437,615	412,172	25,443
Kodiak Island	961,207	740,586	220,621
Lake and Peninsula	358,265	353,480	4,785
Matanuska-Susitna	561,752	818,440	(256,688)
North Slope	96,022	95,482	540
Northwest Arctic	4,002	2,920	1,082
Yakutat	146,671	103,762	42,909
<b>Total Boroughs</b>	<b>7,047,849</b>	<b>5,656,180</b>	<b>1,391,669</b>
<b>City</b>			
Akutan	519,352	368,346	151,006
Alakanuk	703	673	30
Aleknagik	2,219	2,584	(365)
Ambler	3,309	2,790	519
Anderson	6,213	9,087	(2,874)
Angoon	2,411	1,397	1,014
Aniak	0	60	(60)
Anvik	216	213	3
Atka	21,312	9,692	11,620
Barrow	24,525	23,386	1,139
Bethel	73,833	89,113	(15,280)
Brevig Mission	260	250	10
Buckland	3,974	2,314	1,660
Chevak	765	785	(20)
Chignik	235,538	92,047	143,491
Chuathbaluk	86	87	(1)
Clark's Point	61,831	900	60,931
Coffman Cove	149	130	19
Cordova	586,174	553,386	32,788
Craig	29,779	35,788	(6,009)
Deering	1,785	1,490	295
Delta Junction	5,301	5,231	70
Dillingham	256,395	205,579	50,816
Eek	295	296	(1)

**Table 1**  
**Summary of Shared Taxes and Fees by Municipality**

<b>City</b>	<b>FY 2000</b>	<b>FY 99</b>	<b>Difference</b>
Egegik	29,544	60,204	(30,660)
Elim	412	409	3
Emmonak	12,355	5,477	6,878
Fairbanks	214,565	210,426	4,139
False Pass	85,764	24,695	61,069
Galena	3,253	0	3,253
Gambell	869	923	(54)
Goodnews Bay	4,986	310	4,676
Grayling	250	269	(19)
Haines	14,186	8,432	5,754
Holy Cross	359	404	(45)
Homer	64,988	62,682	2,306
Hoonah	116,931	93,414	23,517
Hooper Bay	6,008	1,065	4,943
Houston	6,548	10,238	(3,690)
Huslia	370	337	33
Hydaburg	1,654	1,235	419
Kake	48,619	21,844	26,775
Kaltag	331	344	(13)
Kenai	214,717	173,157	41,560
Ketchikan	385,163	308,594	76,569
Kiana	4,624	3,658	966
King Cove	434,912	284,686	150,226
Kivalina	3,177	2,844	333
Klawock	2,202	936	1,266
Kobuk	1,500	812	688
Kodiak	697,803	596,752	101,051
Kotzebue	67,411	58,492	8,919
Koyuk	554	578	(24)
Larsen Bay	102,160	66,763	35,397
Lower Kalskag	225	225	0
Manokotak	2,338	2,700	(362)
Marshall	956	449	507
McGrath	4,000	0	4,000
Mekoryuk	484	375	109
Mountain Village	1,154	1,139	15
Nenana	5,845	6,333	(488)
New Stuyahok	522	545	(23)
Newhalen	294	590	(296)
Nightmute	193	106	87
Nome	17,900	15,200	2,700
Nondalton	423	577	(154)
Noorvik	6,104	4,748	1,356
North Pole	55,265	44,917	10,348



**Table 1**  
**Summary of Shared Taxes and Fees by Municipality**

<b>City</b>	<b>FY 2000</b>	<b>FY 99</b>	<b>Difference</b>
Nulato	537	546	(9)
Nunapitchuk	475	444	31
Old Harbor	340	369	(29)
Palmer	107,430	157,634	(50,204)
Pelican	30,007	9,874	20,133
Petersburg	685,494	505,011	180,483
Pilot Point	89	2,730	(2,641)
Pilot Station	575	560	15
Port Heiden	4	0	4
Port Lions	1,892	460	1,432
Quinhagak	579	602	(23)
Russian Mission	308	329	(21)
Saint George	449,984	161,099	288,885
Saint Mary's	683	709	(26)
Saint Michael	508	487	21
Saint Paul	1,854,470	756,836	1,097,634
Sand Point	152,385	110,975	41,410
Savoonga	760	726	34
Scammon Bay	457	496	(39)
Selawik	6,477	4,783	1,694
Seldovia	4,231	6,006	(1,775)
Seward	287,468	223,910	63,558
Shageluk	156	165	(9)
Shaktoolik	384	5,221	(4,837)
Shishmaref	714	737	(23)
Shungnak	2,730	2,198	532
Skagway	8,300	6,050	2,250
Soldotna	41,188	39,423	1,765
Stebbins	603	637	(34)
Tanana	0	1,500	(1,500)
Tenakee Springs	534	600	(66)
Togiak	334,732	68,725	266,007
Toksook Bay	1,679	4,951	(3,272)
Unalakleet	12,299	4,169	8,130
Unalaska	5,686,015	4,328,993	1,357,022
Upper Kalskag	284	293	(9)
Valdez	433,341	358,820	74,521
Wales	265	306	(41)
Wasilla	157,487	226,720	(69,233)
Whittier	62,807	60,655	2,152
Wrangell	63,473	67,464	(3,991)
<b>Total Cities</b>	<b>14,850,487</b>	<b>10,605,721</b>	<b>4,244,766</b>
<b>Grand Total</b>	<b><u>\$24,100,296</u></b>	<b><u>\$18,476,673</u></b>	<b><u>\$5,623,623</u></b>

**Aviation Motor Fuel Tax**  
**AS 43.40.010**

**Description**

The aviation motor fuel tax-sharing program is limited to fuel sold at municipally owned, or leased and operated airports.

AS 43.40.010 provides that 60% of aviation motor fuel tax collected at an airport owned and operated, or leased and operated by a municipality, less costs for collection, be shared with the municipality. The Tax Division allocates the amounts to municipalities based on informational schedules, filed by fuel sellers, which reflect sales activity at the municipal airport.

Note that aviation motor fuel sales at *municipal* airports comprise a small portion of overall aviation motor fuel sales in the state. For perspective, total FY 2000 aviation fuel tax revenue was approximately \$8.3 million, while the fuel tax subject to sharing was \$260,203.

The following municipalities have municipally owned and operated airports:

Anchorage (Merrill Field only)	Kodiak Municipal
Anaktuvuk Pass	Nuiqsut
Arctic Village	Palmer
Atkasuk	Nenana
Juneau	Soldotna
Kenai	Wainwright
Ketchikan	Wasilla

**Sharing Cycle**

The department disburses shared amounts to municipalities in July of each year based on taxes collected during the preceding fiscal year.

**FY 2000 Statistics**

Tax Shared	\$150,115
Number of Municipalities*	8

*\* Sharing is based on information reported to the department. Some municipalities and dealers choose not to report because of the small amount of sales at their airport.*

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**Electric Cooperative Tax**  
**AS 10.25.570**

**Description**

AS 10.25.570 provides that 100% of electric cooperative taxes be 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.

**Sharing Cycle**

The department disburses shared amounts to cities and boroughs every July based on taxes collected during the preceding fiscal year.

**FY 2000 Statistics**

Tax Shared	\$1,657,942
Number of Municipalities	79

**Fisheries Business Tax**  
**AS 43.75.130**

**Description**

AS 43.75.130 provides that 50% of fisheries business taxes be shared with the municipalities where fishery resources were processed. Taxes are shared as follows.

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.

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.

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.

For cities located in newly organized boroughs (boroughs incorporated after June 16, 1987), the percentage of tax shared with the city and borough is prorated as follows:

<u>Tax Year</u>	<u>City Share</u>	<u>Borough Share</u>	<u>Total</u>
1	45%	5%	50%
2	40%	10%	50%
3	35%	15%	50%
4	30%	20%	50%
5+	25%	25%	50%

If processing occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by Department of Community and Economic Development (DCED). The amount of FY 2000 fisheries business tax subject to allocation by DCED was \$1,403,629.

**Sharing Cycle**

The department disburses shared amounts to cities and boroughs every August based on taxes collected during the preceding fiscal year.

**FY 2000 Statistics**

Tax Shared	\$17,097,296
Number of Municipalities	61

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**Fishery Resource Landing Tax**  
**AS 43.77.060**

**Description**

AS 43.77.060 provides that 50% of fishery resource landing taxes be shared with the municipality where fishery resources were landed. The mechanics for sharing landing taxes are the same as fisheries business taxes, except that the proration applies to boroughs incorporated after January 1, 1994. If landings occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by DCED.

The amount of FY 2000 fishery resource landing tax subject to allocation by DCED was \$210,866.

**Sharing Cycle**

Amounts are sharable annually and are based on taxes collected during the preceding fiscal year.

**FY 2000 Statistics**

Tax Shared	\$2,893,297
Number of Municipalities	13

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**Telephone Cooperative Tax**  
**AS 10.25.570**

**Description**

AS 10.25.570 provides that 100% of telephone cooperative taxes be shared to organized cities or boroughs where the revenue was earned.

**Sharing Cycle**

The department disburses shared amounts to cities and boroughs every July based on taxes collected during the preceding fiscal year.

**FY 2000 Statistics**

Tax Shared	\$1,399,696
Number of Municipalities	27

**Liquor License Fees**  
**AS 04.11.610**

**Description**

AS 04.11.610 provides that 100% of biennial license fees, excluding wholesale license fees, be shared to municipalities. Sharing is dependent on municipalities enforcing local, state and federal laws, which relate to the manufacture and sale of alcoholic beverages.

Fees collected for the following biennial licenses are subject to sharing:

- Pub
- Brewery
- Distillery
- Beverage Dispensary
- Club
- Restaurant
- Theater
- Package Store
- Retailer Stock
- Recreational Site (annual licenses only)

**Sharing Cycle**

The department disburses shared amounts to municipalities every January and July based on fees collected during the preceding six months.

**FY 2000 Statistics**

Fees Shared	\$901,950
Number of Municipalities	37

**Table 2**  
**FY 2000 Shared Amounts by Municipality by Tax and License Type**

	<b>Total</b>	<b>Aviation Fuel</b>	<b>Electric Co-op</b>	<b>Fisheries Business</b>	<b>Fishery Landing</b>	<b>Telephone Co-op</b>	<b>Liquor License</b>
<b>Municipality</b>							
Anchorage	\$ 1,318,729	\$16,675	\$612,281	\$ 47,066	\$0	\$286,707	\$356,000
Juneau	325,545	84,505	0	175,840	0	0	65,200
Sitka	557,686	0	0	536,121	265	0	21,300
<b>Total Municipalities</b>	<b>2,201,960</b>	<b>101,180</b>	<b>612,281</b>	<b>759,027</b>	<b>265</b>	<b>286,707</b>	<b>442,500</b>
<b>Borough</b>							
Aleutians East	1,427,232	0	0	1,409,784	17,448	0	0
Bristol Bay	1,517,380	0	9,572	1,439,586	0	55,222	13,000
Denali	43,390	0	15,900	0	0	27,490	0
Fairbanks North Star	283,599	0	283,599	0	0	0	0
Haines	238,339	0	0	238,339	0	0	0
Kenai Peninsula	972,375	0	148,732	811,345	8,882	3,416	0
Ketchikan Gateway	437,615	29,008	0	408,607	0	0	0
Kodiak Island	961,207	0	12,843	923,772	24,592	0	0
Lake and Peninsula	358,265	0	797	357,468	0	0	0
Matanuska-Susitna	561,752	0	122,890	0	0	438,862	0
North Slope	96,022	0	0	0	0	96,022	0
Northwest Arctic	4,002	0	641	319	0	3,042	0
Yakutat	146,671	0	0	137,327	2,244	0	7,100
<b>Total Boroughs</b>	<b>7,047,849</b>	<b>29,008</b>	<b>594,974</b>	<b>5,726,547</b>	<b>53,166</b>	<b>624,054</b>	<b>20,100</b>
<b>City</b>							
Akutan	519,352	0	0	501,904	17,448	0	0
Alakanuk	703	0	703	0	0	0	0
Aleknagik	2,219	0	348	0	0	1,871	0
Ambler	3,309	0	554	0	0	2,755	0
Anderson	6,213	0	1,067	0	0	5,146	0
Angoon	2,411	0	0	2,411	0	0	0
Anvik	216	0	216	0	0	0	0
Atka	21,312	0	0	11,466	9,846	0	0

**Table 2**  
**FY 2000 Shared Amounts by Municipality by Tax and License Type**

	<b>Total</b>	<b>Aviation Fuel</b>	<b>Electric Co-op</b>	<b>Fisheries Business</b>	<b>Fishery Landing</b>	<b>Telephone Co-op</b>	<b>Liquor License</b>
Barrow	24,525	0	24,525	0	0	0	0
Bethel	73,833	0	0	73,833	0	0	0
Brevig Mission	260	0	260	0	0	0	0
Buckland	3,974	0	0	0	0	3,974	0
Chevak	765	0	765	0	0	0	0
Chignik	235,538	0	0	235,538	0	0	0
Chuathbaluk	86	0	86	0	0	0	0
Clark's Point	61,831	0	0	60,896	0	935	0
Coffman Cove	149	0	0	149	0	0	0
Cordova	586,174	0	11,250	516,438	0	41,936	16,550
Craig	29,779	0	0	23,979	0	0	5,800
Deering	1,785	0	0	0	0	1,785	0
Delta Junction	5,301	0	5,301	0	0	0	0
Dillingham	256,395	0	8,346	202,898	0	41,151	4,000
Eek	295	0	295	0	0	0	0
Egegik	29,544	0	0	29,544	0	0	0
Elim	412	0	412	0	0	0	0
Emmonak	12,355	0	1,199	11,156	0	0	0
Fairbanks	214,565	0	121,815	0	0	0	92,750
False Pass	85,764	0	0	85,764	0	0	0
Galena	3,253	0	0	153	0	0	3,100
Gambell	869	0	869	0	0	0	0
Goodnews Bay	4,986	0	310	4,676	0	0	0
Grayling	250	0	250	0	0	0	0
Haines	14,186	0	0	1,536	0	0	12,650
Holy Cross	359	0	359	0	0	0	0
Homer	64,988	0	23,011	21,340	87	0	20,550
Hoonah	116,931	0	0	112,931	0	0	4,000
Hooper Bay	6,008	0	1,084	4,924	0	0	0
Houston	6,548	0	190	0	0	6,358	0
Huslia	370	0	370	0	0	0	0
Hydaburg	1,654	0	0	1,654	0	0	0

**Table 2**  
**FY 2000 Shared Amounts by Municipality by Tax and License Type**

	<b>Total</b>	<b>Aviation Fuel</b>	<b>Electric Co-op</b>	<b>Fisheries Business</b>	<b>Fishery Landing</b>	<b>Telephone Co-op</b>	<b>Liquor License</b>
Kake	48,619	0	0	48,619	0	0	0
Kaltag	331	0	331	0	0	0	0
Kenai	214,717	9,360	29,433	149,524	0	0	26,400
Ketchikan	385,163	0	0	328,763	0	0	56,400
Kiana	4,624	0	621	0	0	4,003	0
King Cove	434,912	0	0	432,412	0	0	2,500
Kivalina	3,177	0	498	0	0	2,679	0
Klawock	2,202	0	0	702	0	0	1,500
Kobuk	1,500	0	0	0	0	1,500	0
Kodiak	697,803	6,184	35,489	616,528	17,102	0	22,500
Kotzebue	67,411	0	10,201	0	0	57,210	0
Koyuk	554	0	554	0	0	0	0
Larsen Bay	102,160	0	0	102,160	0	0	0
Lower Kalskag	225	0	225	0	0	0	0
Manokotak	2,338	0	0	0	0	2,338	0
Marshall	956	0	448	508	0	0	0
McGrath	4,000	0	0	0	0	0	4,000
Mekoryuk	484	0	381	103	0	0	0
Mountain Village	1,154	0	1,154	0	0	0	0
Nenana	5,845	0	1,796	49	0	0	4,000
New Stuyahok	522	0	522	0	0	0	0
Newhalen	294	0	294	0	0	0	0
Nightmute	193	0	193	0	0	0	0
Nome	17,900	0	0	0	0	0	17,900
Nondalton	423	0	423	0	0	0	0
Noorvik	6,104	0	808	0	0	5,296	0
North Pole	55,265	0	47,646	319	0	0	7,300
Nulato	537	0	537	0	0	0	0
Nunapitchuk	475	0	475	0	0	0	0
Old Harbor	340	0	340	0	0	0	0
Palmer	107,430	1,543	18,328	0	0	76,059	11,500
Pelican	30,007	0	0	29,407	0	0	600

**Table 2**  
**FY 2000 Shared Amounts by Municipality by Tax and License Type**

	<b>Total</b>	<b>Aviation Fuel</b>	<b>Electric Co-op</b>	<b>Fisheries Business</b>	<b>Fishery Landing</b>	<b>Telephone Co-op</b>	<b>Liquor License</b>
Petersburg	685,494	0	0	673,037	857	0	11,600
Pilot Point	89	0	0	89	0	0	0
Pilot Station	575	0	575	0	0	0	0
Port Heiden	4			4			
Port Lions	1,892	0	481	1,411	0	0	0
Quinhagak	579	0	579	0	0	0	0
Russian Mission	308	0	308	0	0	0	0
Saint George	449,984	0	0	446,984	0	0	3,000
Saint Mary's	683	0	683	0	0	0	0
Saint Michael	508	0	508	0	0	0	0
Saint Paul	1,854,470	0	0	1,781,341	72,529	0	600
Sand Point	152,385	0	0	149,285	0	0	3,100
Savoonga	760	0	760	0	0	0	0
Scammon Bay	457	0	457	0	0	0	0
Selawik	6,477	0	1,002	0	0	5,475	0
Seldovia	4,231	0	1,481	0	0	0	2,750
Seward	287,468	0	0	259,273	8,795	0	19,400
Shageluk	156	0	156	0	0	0	0
Shaktoolik	384	0	384	0	0	0	0
Shishmaref	714	0	714	0	0	0	0
Shungnak	2,730	0	625	0	0	2,105	0
Skagway	8,300	0	0	0	0	0	8,300
Soldotna	41,188	1,968	22,107	13	0	0	17,100
Stebbins	603	0	603	0	0	0	0
Tenakee Springs	534	0	0	534	0	0	0
Togiak	334,732	0	1,158	333,574	0	0	0
Toksook Bay	1,679	0	545	1,134	0	0	0
Unalakleet	12,299	0	2,060	10,239	0	0	0
Unalaska	5,686,015	0	0	2,957,813	2,713,202	0	15,000
Upper Kalskag	284	0	284	0	0	0	0
Valdez	433,341	0	26,300	274,316	0	115,425	17,300
Wales	265	0	265	0	0	0	0



**Table 2**  
**FY 2000 Shared Amounts by Municipality by Tax and License Type**

	<b>Total</b>	<b>Aviation Fuel</b>	<b>Electric Co-op</b>	<b>Fisheries Business</b>	<b>Fishery Landing</b>	<b>Telephone Co-op</b>	<b>Liquor License</b>
Wasilla	157,487	872	31,781	0	0	110,934	13,900
Whittier	62,807	0	2,589	54,918	0	0	5,300
Wrangell	63,473	0	0	55,473	0	0	8,000
<b>Total Cities</b>	<b>14,850,487</b>	<b>19,927</b>	<b>450,687</b>	<b>10,611,722</b>	<b>2,839,866</b>	<b>488,935</b>	<b>439,350</b>
<b>Grand Total</b>	<b><u>\$24,100,296</u></b>	<b><u>\$150,115</u></b>	<b><u>\$1,657,942</u></b>	<b><u>17,097,296</u></b>	<b><u>\$2,893,297</u></b>	<b><u>\$1,399,696</u></b>	<b><u>\$901,950</u></b>
<b>Number of Communities Shared With</b>	<b>123</b>	<b>8</b>	<b>79</b>	<b>61</b>	<b>13</b>	<b>27</b>	<b>37</b>

**Table 3  
Aviation Motor Fuel Tax**

	<b>FY 2000</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage (Merrill Field)	\$ 16,675	\$ 19,253	\$ 17,086	\$ 16,756	\$ 19,728	\$ 89,498
Juneau	84,505	80,343	79,869	69,739	66,797	381,253
<b>Total Municipalities</b>	<b>101,180</b>	<b>99,596</b>	<b>96,955</b>	<b>86,495</b>	<b>86,525</b>	<b>470,751</b>
<b>Borough</b>						
Ketchikan Gateway	29,008	55,246	8,785	31,309	38,396	162,744
<b>Total Borough</b>	<b>29,008</b>	<b>55,246</b>	<b>8,785</b>	<b>31,309</b>	<b>38,396</b>	<b>162,744</b>
<b>City</b>						
Kenai	9,360	28,288	31,355	26,219	26,172	121,394
Kodiak	6,184	6,456	3,889	4,253	4,636	25,418
Palmer	1,543	2,258	3,256	1,655	2,912	11,624
Soldotna	1,968	1,971	0	0	0	3,939
Wasilla	872	838	0	0	0	1,710
<b>Total Cities</b>	<b>19,927</b>	<b>39,811</b>	<b>38,500</b>	<b>32,127</b>	<b>33,720</b>	<b>164,085</b>
<b>Grand Total<sup>1</sup></b>	<b>150,115</b>	<b>\$194,653</b>	<b>\$144,240</b>	<b>\$149,931</b>	<b>\$158,641</b>	<b>\$797,580</b>
<b>Cost of Collection</b>	<b>\$6,007</b>	<b>\$4,440</b>	<b>\$5,217</b>	<b>\$3,471</b>	<b>\$2,520</b>	<b>\$21,655</b>
<b>Number of Communities Shared With</b>	<b>8</b>	<b>8</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>8</b>

<sup>1</sup> Net of cost of collection.

**Table 4**  
**Electric Cooperative Tax**

	<i>FY 2000</i>	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>FY 96</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$ 612,281	\$ 583,553	\$ 573,615	\$ 567,483	\$ 554,936	\$ 2,891,868
<b>Total Municipality</b>	<b>612,281</b>	<b>583,553</b>	<b>573,615</b>	<b>567,483</b>	<b>554,936</b>	<b>2,891,868</b>
<b>Borough</b>						
Bristol Bay	9,572	9,281	9,167	9,323	8,954	<b>46,297</b>
Denali	15,900	14,931	14,766	14,979	64,725	<b>125,301</b>
Fairbanks North Star	283,599	273,869	261,560	158,063	135,021	<b>1,112,112</b>
Kenai Peninsula	148,732	144,593	141,824	146,597	141,964	<b>723,710</b>
Kodiak Island	12,843	12,029	11,568	10,622	10,220	<b>57,282</b>
Lake and Peninsula	797	960	996	929	599	<b>4,281</b>
Matanuska-Susitna	122,890	113,768	110,698	110,268	103,698	<b>561,322</b>
Northwest Arctic	641	662	588	549	922	<b>3,362</b>
<b>Total Boroughs</b>	<b>594,974</b>	<b>570,093</b>	<b>551,167</b>	<b>451,330</b>	<b>466,103</b>	<b>2,633,667</b>
<b>City</b>						
Alakanuk	703	673	610	547	493	<b>3,026</b>
Aleknagik	348	334	327	326	320	<b>1,655</b>
Ambler	554	519	494	502	484	<b>2,553</b>
Anderson	1,067	977	962	1,040	1,049	<b>5,095</b>
Anvik	216	213	173	173	152	<b>927</b>
Barrow	24,525	23,386	23,030	21,653	20,682	<b>113,276</b>
Brevig Mission	260	250	232	216	213	<b>1,171</b>
Chevak	765	785	711	649	661	<b>3,571</b>
Chuathbaluk	86	87	83	166	0	<b>422</b>
Cordova	11,250	11,002	11,104	10,974	10,695	<b>55,025</b>
Delta Junction	5,301	5,231	4,850	5,512	4,633	<b>25,527</b>
Dillingham	8,346	8,026	7,856	7,814	7,690	<b>39,732</b>
Eek	295	296	265	252	255	<b>1,363</b>
Elim	412	409	359	344	331	<b>1,855</b>
Emmonak	1,199	1,224	1,012	952	973	<b>5,360</b>
Fairbanks	121,815	117,926	63,693	51,113	47,439	<b>401,986</b>
Gambell	869	923	804	736	811	<b>4,143</b>

**Table 4  
Electric Cooperative Tax**

	<b>FY 2000</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>Total All Years</b>
Goodnews Bay	310	310	268	228	271	<b>1,387</b>
Grayling	250	269	229	231	230	<b>1,209</b>
Holy Cross	359	404	349	321	327	<b>1,760</b>
Homer	23,011	22,487	22,746	23,206	23,340	<b>114,790</b>
Hooper Bay	1,084	1,065	945	890	809	<b>4,793</b>
Houston	190	166	175	200	189	<b>920</b>
Huslia	370	337	281	287	269	<b>1,544</b>
Kaltag	331	344	314	312	277	<b>1,578</b>
Kasaan	0	0	0	0	0	<b>0</b>
Kasigluk	0	0	0	0	520	<b>520</b>
Kenai	29,433	32,466	28,664	28,814	27,535	<b>146,912</b>
Kiana	621	701	594	587	560	<b>3,063</b>
Kivalina	498	535	455	432	417	<b>2,337</b>
Kodiak	35,489	34,360	33,498	33,803	35,971	<b>173,121</b>
Kotzebue	10,201	9,816	10,003	9,673	9,710	<b>49,403</b>
Koyuk	554	578	475	381	355	<b>2,343</b>
Lower Kalskag	225	225	201	193	197	<b>1,041</b>
Marshall	448	449	383	394	0	<b>1,674</b>
Mekoryuk	381	375	316	332	335	<b>1,739</b>
Mountain Village	1,154	1,139	1,036	1,018	1,040	<b>5,387</b>
Nenana	1,796	1,730	1,746	1,806	1,876	<b>8,954</b>
New Stuyahok	522	545	490	462	442	<b>2,461</b>
Newhalen	294	590	282	232	208	<b>1,606</b>
Nightmute	193	106	0	0	0	<b>299</b>
Nondalton	423	577	385	336	315	<b>2,036</b>
Noorvik	808	846	710	694	644	<b>3,702</b>
North Pole	47,646	40,269	36,467	35,921	33,797	<b>194,100</b>
Nulato	537	546	515	509	437	<b>2,544</b>
Nunapitchuk	475	444	400	403	386	<b>2,108</b>
Old Harbor	340	369	327	339	334	<b>1,709</b>
Palmer	18,328	17,503	16,672	17,081	16,426	<b>86,010</b>
Pilot Station	575	560	500	490	489	<b>2,614</b>
Port Lions	481	460	441	406	355	<b>2,143</b>
Quinhagak	579	602	516	494	478	<b>2,669</b>
Russian Mission	308	329	292	279	250	<b>1,458</b>

**Table 4**  
**Electric Cooperative Tax**

	<b>FY 2000</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>Total All Years</b>
Saint Mary's	683	709	709	707	724	3,532
Saint Michael	508	487	400	387	387	2,169
Savoonga	760	726	563	537	514	3,100
Scammon Bay	457	496	412	437	424	2,226
Selawik	1,002	1,092	768	682	647	4,191
Seldovia	1,481	1,406	1,401	1,405	1,395	7,088
Shageluk	156	165	130	129	124	704
Shaktoolik	384	390	351	346	324	1,795
Shishmaref	714	737	629	579	563	3,222
Shungnak	625	642	569	516	512	2,864
Soldotna	22,107	21,252	21,265	21,256	19,957	105,837
Stebbins	603	637	553	533	493	2,819
Togiak	1,158	1,179	985	942	939	5,203
Toksook Bay	545	584	528	501	466	2,624
Tununak	0	0	0	0	327	327
Unalakleet	2,060	2,048	1,970	1,929	3,828	11,835
Upper Kalskag	284	293	237	213	190	1,217
Valdez	26,300	27,367	27,241	25,811	10,148	116,867
Wales	265	306	259	249	252	1,331
Wasilla	31,781	29,599	29,238	29,300	28,015	147,933
Whittier	2,589	2,460	2,757	3,077	3,092	13,975
<b>Total Cities</b>	<b>450,687</b>	<b>436,338</b>	<b>368,205</b>	<b>353,259</b>	<b>328,991</b>	<b>1,937,480</b>
<b>Grand Total<sup>1</sup></b>	<b>\$1,657,942</b>	<b>\$1,589,984</b>	<b>\$1,492,987</b>	<b>\$1,372,072</b>	<b>\$1,350,030</b>	<b>7,463,015</b>
<b>Cost of Collection</b>	<b>\$911</b>	<b>\$3,853</b>	<b>\$1,834</b>	<b>\$637</b>	<b>\$1,500</b>	<b>8,735</b>
<b>Number of Communities Shared With</b>	<b>79</b>	<b>79</b>	<b>78</b>	<b>78</b>	<b>78</b>	<b>81</b>

<sup>1</sup> Net of cost of collection

**Table 5  
Fisheries Business Tax**

	<b>FY 2000</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage	\$ 47,066	\$ 52,787	\$ 72,686	\$ 61,833	\$ 119,700	\$ 354,072
Juneau	175,840	137,031	165,906	97,467	73,273	649,517
Sitka	536,121	449,545	623,208	507,034	646,763	2,762,671
<b>Total Municipalities</b>	<b>759,027</b>	<b>639,363</b>	<b>861,800</b>	<b>666,334</b>	<b>839,736</b>	<b>3,766,260</b>
<b>Borough</b>						
Aleutians East	1,409,784	1,132,709	1,212,391	989,420	1,367,815	6,112,119
Bristol Bay	1,439,586	789,759	1,100,120	2,415,576	2,939,568	8,684,609
Haines	238,339	191,742	188,066	182,360	246,576	1,047,083
Kenai Peninsula	811,345	411,198	712,203	674,347	580,353	3,189,446
Ketchikan Gateway	408,607	356,926	309,134	267,518	334,950	1,677,135
Kodiak Island	923,772	718,310	841,131	920,903	1,226,387	4,630,503
Lake and Peninsula	357,468	352,520	216,037	59,477	365,151	1,350,653
North Star	319	48	621	0	234	1,222
Yakutat	137,327	99,324	175,206	130,742	161,698	704,297
<b>Total Boroughs</b>	<b>5,726,547</b>	<b>4,052,536</b>	<b>4,754,909</b>	<b>5,640,343</b>	<b>7,222,732</b>	<b>27,397,067</b>
<b>City</b>						
Akhiok	0	0	0	4,748	0	4,748
Akutan	501,904	356,934	409,960	287,023	286,439	1,842,260
Angoon	2,411	1,397	0	0	201	4,009
Aniak	0	60	0	0	3,862	3,922
Anvik	0	0	592	0	0	592
Atka	11,466	6,190	16,652	17,720	11,482	63,510
Bethel	73,833	89,113	39,153	28,522	3,271	233,892
Chignik	235,538	92,047	54,867	86,081	99,758	568,291
Clark's Point	60,896	0	46,657	94,363	165,732	367,648
Coffman Cove	149	130	0	438	0	717
Cold Bay	0	0	0	0	544	544
Cordova	516,438	489,324	520,327	463,608	502,714	2,492,411
Craig	23,979	24,088	39,797	62,096	36,380	186,340
Dillingham	202,898	153,647	159,263	272,555	268,745	1,057,108
Egegik	29,544	60,204	60,837	129,095	125,184	404,864
Emmonak	11,156	4,253	16,031	35,240	44,172	110,852

**Table 5  
Fisheries Business Tax**

	<b>FY 2000</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>Total All Years</b>
Fairbanks	0	0	0	0	13	13
False Pass	85,764	24,695	31,070	17,893	67,030	226,452
Galena	153	0	2,805	2,494	6,357	11,809
Goodnews Bay	4,676	0	0	3	3,310	7,989
Haines	1,536	1,232	1,456	1,401	1,263	6,888
Homer	21,340	17,045	56,589	67,460	68,464	230,898
Hoonah	112,931	90,914	168,970	120,610	102,877	596,302
Hooper Bay	4,924	0	0	0	8,060	12,984
Hydaburg	1,654	1,235	95	3,584	6,120	12,688
Kake	48,619	21,844	56,874	66,104	59,041	252,482
Kaltag	0	0	700	2,427	3,051	6,178
Kasaan	0	0	0	0	300	300
Kenai	149,524	96,603	201,800	183,283	88,861	720,071
Ketchikan	328,763	282,794	270,987	238,795	317,661	1,439,000
King Cove	432,412	280,686	231,044	290,115	371,083	1,605,340
Klawock	702	936	0	0	2,030	3,668
Kodiak	616,528	534,700	561,788	531,056	685,286	2,929,358
Koyuk	0	0	0	16,093	0	16,093
Larsen Bay	102,160	66,763	55,135	34,864	59,072	317,994
Marshall	508	0	0	0	0	508
Mekoryuk	103	0	5,002	9,442	15,598	30,145
Nenana	49	3	100	743	1,645	2,540
Nome	0	400	608	6,486	14,683	22,177
North Pole	319	48	621	371	220	1,579
Old Harbor	0	0	0	15	2	17
Pelican	29,407	9,874	81,898	52,847	152,322	326,348
Petersburg	673,037	497,711	569,889	685,500	854,108	3,280,245
Pilot Point	89	2,730	1,628	85,819	39,550	129,816
Port Heiden	4	0	0	0	0	4
Port Lions	1,411	0	0	13,299	1,683	16,393
Saint George	446,984	161,099	119,188	169,855	397,159	1,294,285
Saint Michael	0	0	0	0	10,300	10,300
Saint Paul	1,781,341	719,758	586,273	844,696	2,037,703	5,969,771
Sand Point	149,285	106,975	126,933	108,557	158,700	650,450
Savoonga	0	0	0	438	0	438
Seldovia	0	0	0	2	0	2

**Table 5  
Fisheries Business Tax**

	<b>FY 2000</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>Total All Years</b>
Seward	259,273	193,814	235,157	174,277	223,843	1,086,364
Shaktoolik	0	4,831	0	17,032	49,747	71,610
Skagway	0	0	0	0	0	0
Soldotna	13	0	0	0	0	13
Tenakee Springs	534	0	0	201	165	900
Togiak	333,574	64,585	83,413	350,223	407,464	1,239,259
Toksook Bay	1,134	4,367	3,337	531	1,236	10,605
Tununak	0	0	0	0	2,776	2,776
Unalakleet	10,239	2,121	9,273	41,227	28,600	91,460
Unalaska	2,957,813	2,168,498	2,129,684	1,895,284	2,641,387	11,792,666
Valdez	274,316	212,396	255,444	181,525	263,542	1,187,223
Whittier	54,918	53,945	77,490	46,710	31,932	264,995
Wrangell	55,473	53,864	60,166	57,944	81,211	308,658
<b>Total Cities</b>	<b>10,611,722</b>	<b>6,953,853</b>	<b>7,349,553</b>	<b>7,800,695</b>	<b>10,813,939</b>	<b>43,529,762</b>
<b>Grand Total</b>	<b>\$17,097,296</b>	<b>\$11,645,752</b>	<b>\$12,966,262</b>	<b>\$14,107,372</b>	<b>\$18,876,407</b>	<b>\$74,693,089</b>
<b>Number of Communities Shared With</b>	<b>61</b>	<b>54</b>	<b>54</b>	<b>62</b>	<b>67</b>	<b>75</b>
<b>Additional Sharing with DCED</b>	<b>\$1,403,629</b>	<b>\$1,508,709</b>	<b>\$1,208,039</b>	<b>\$1,275,991</b>	<b>\$827,033</b>	<b>\$6,223,401</b>



**Table 6  
Fishery Resource Landing Tax**

	<b>FY 2000</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97<sup>(1)</sup></b>	<b>FY 96</b>	<b>Total All Years</b>
<b>Municipality</b>						
Sitka	\$ 265	\$ 901	\$ 0	\$ 135	\$ 2,205	\$ 3,506
<b>Total Municipalities</b>	<b>265</b>	<b>901</b>	<b>0</b>	<b>135</b>	<b>2,205</b>	<b>3,506</b>
<b>Borough</b>						
Aleutians East	17,448	12,166	97,535	51,735	20,786	199,670
Bristol Bay	0	0	5,098	0	0	5,098
Kenai Peninsula	8,882	36,398	3,112	29,267	25,450	103,109
Kodiak Island	24,592	10,247	13,946	23,585	31,683	104,053
Lake and Peninsula	0	0	0	907	0	907
Yakutat	2,244	438	636	2,979	854	7,151
<b>Total Boroughs</b>	<b>53,166</b>	<b>59,249</b>	<b>120,327</b>	<b>108,473</b>	<b>78,773</b>	<b>419,988</b>
<b>City</b>						
Akutan	17,448	11,412	98,531	47,948	7,506	182,845
Atka	9,846	3,502	9,748	21,583	16,689	61,368
Chignik	0	0	0	907	0	907
Homer	87	0	0	0	0	87
Kenai	0	0	0	0	1,154	1,154
Kodiak	17,102	836	17,894	10,992	11,311	58,135
Pelican	0	0	806	0	0	806
Petersburg	857	0	0	5,161	0	6,018
Saint Paul	72,529	33,078	93,407	118,159	200,726	517,899
Sand Point	0	0	(209)	140	2,191	2,122
Seward	8,795	10,846	2,998	(695)	24,296	46,240
Togiak	0	2,961	0	819	777	4,557
Unalaska	2,713,202	2,151,595	2,714,280	2,407,671	2,931,067	12,917,815
<b>Total Cities</b>	<b>2,839,866</b>	<b>2,214,230</b>	<b>2,937,455</b>	<b>2,612,685</b>	<b>3,195,717</b>	<b>13,799,953</b>
<b>GRAND TOTAL</b>	<b>\$2,893,297</b>	<b>\$2,274,380</b>	<b>\$3,057,782</b>	<b>\$2,721,293</b>	<b>\$3,276,695</b>	<b>\$14,223,447</b>
<b>Number of Communities Subject to Sharing</b>						
	<b>13</b>	<b>12</b>	<b>13</b>	<b>16</b>	<b>14</b>	<b>20</b>
<b>Additional Sharing with DCRA</b>						
	<b>\$210,866</b>	<b>\$151,627</b>	<b>\$53,273</b>	<b>\$329,993</b>	<b>\$43,977</b>	<b>\$789,736</b>

<sup>(1)</sup> FY 97 amounts include adjustments for refunds resulting from legislation adopted in 1996 (Ch 81 SLA 1996) which retroactively reduced the tax rate on certain species from 3% to 1% (of unprocessed value).

**Table 7  
Telephone Cooperative Tax**

	<i>FY 2000</i>	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>FY 96</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$286,707	\$457,859	\$143,128	\$289,416	\$253,407	\$1,430,517
<b>Total Municipality</b>	<b>286,707</b>	<b>457,859</b>	<b>143,128</b>	<b>289,416</b>	<b>253,407</b>	<b>1,430,517</b>
<b>Borough</b>						
Bristol Bay	55,222	47,092	48,730	41,613	41,220	233,877
Denali	27,490	43,998	13,609	28,941	25,468	139,506
Kenai Peninsula	3,416	5,504	1,648	2,800	2,632	16,000
Matanuska-Susitna	438,862	704,672	214,589	423,854	357,186	2,139,163
North Slope	96,022	95,482	84,505	78,713	80,817	435,539
Northwest Arctic	3,042	2,258	1,281	1,141	1,241	8,963
<b>Total Boroughs</b>	<b>624,054</b>	<b>899,006</b>	<b>364,362</b>	<b>577,062</b>	<b>508,564</b>	<b>2,973,048</b>
<b>City</b>						
Aleknagik	1,871	2,250	2,523	1,182	1,908	9,734
Ambler	2,755	2,271	1,414	1,662	1,611	9,713
Anderson	5,146	8,110	2,697	7,468	5,934	29,355
Buckland	3,974	2,314	1,734	1,802	1,607	11,431
Clark's Point	935	900	841	788	763	4,227
Cordova	41,936	39,760	34,567	34,633	35,029	185,925
Deering	1,785	1,490	915	921	821	5,932
Dillingham	41,151	38,706	35,328	34,266	33,590	183,041
Houston	6,358	10,072	3,269	7,468	6,272	33,439
Kiana	4,003	2,957	2,433	2,231	2,299	13,923
Kivalina	2,679	2,309	1,637	1,560	1,832	10,017
Kobuk	1,500	812	790	749	667	4,518
Kotzebue	57,210	48,676	27,006	25,957	26,346	185,195
Manokotak	2,338	2,700	2,944	2,757	1,527	12,266
Noorvik	5,296	3,902	2,657	2,522	2,537	16,914
Palmer	76,059	122,773	36,432	66,286	57,522	359,072

**Table 7  
Telephone Cooperative Tax**

	<i>FY 2000</i>	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>FY 96</i>	<i>Total All Years</i>
Selawik	5,475	3,691	2,896	2,638	2,500	17,200
Shungnak	2,105	1,556	1,183	1,186	1,306	7,336
Valdez	115,425	104,857	40,510	84,428	69,548	414,768
Wasilla	110,934	177,683	54,761	101,762	89,203	534,343
<b>Total Cities</b>	<b>488,935</b>	<b>577,789</b>	<b>256,537</b>	<b>382,266</b>	<b>342,822</b>	<b>2,048,349</b>
<b>Grand Total<sup>1</sup></b>	<b>\$1,399,696</b>	<b>\$1,934,654</b>	<b>\$764,027</b>	<b>\$1,248,744</b>	<b>\$1,104,793</b>	<b>\$6,451,914</b>
<b>Cost of Collection<sup>2</sup></b>	<b>\$27,392</b>	<b>\$3,310</b>	<b>\$860</b>	<b>\$252</b>	<b>\$1,500</b>	<b>\$33,314</b>
<b>Number of Communities Shared With</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>

<sup>1</sup> Net of cost of collection

<sup>2</sup> Costs of collection are based on the last full fiscal year. The FY 2000 increase is due to a major dispute with taxpayers which significant audit and appeals resources were applied.

**Table 8**  
**Liquor License Fees**

	<b>FY 2000</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage	\$356,000	\$354,700	\$300,600	\$425,600	\$369,325	\$1,806,225
Juneau	65,200	57,900	59,200	59,000	61,800	303,100
Sitka	21,300	20,900	20,100	23,000	20,300	105,600
<b>Total Municipalities</b>	<b>442,500</b>	<b>433,500</b>	<b>379,900</b>	<b>507,600</b>	<b>451,425</b>	<b>2,214,925</b>
<b>Borough</b>						
Bristol Bay	13,000	16,050	10,500	17,300	13,300	70,150
Yakutat	7,100	4,000	7,100	4,000	600	22,800
<b>Total Boroughs</b>	<b>20,100</b>	<b>20,050</b>	<b>17,600</b>	<b>21,300</b>	<b>13,900</b>	<b>92,950</b>
<b>City</b>						
Akutan	0	0	2,500	0	0	2,500
Cordova	16,550	13,300	16,550	13,900	16,550	76,850
Craig	5,800	11,700	6,400	9,850	6,400	40,150
Delta Junction	0	0	2,700	0	0	2,700
Dillingham	4,000	5,200	4,000	4,600	4,600	22,400
Fairbanks	92,750	92,500	83,350	102,200	90,375	461,175
Fort Yukon	0	0	0	1,500	0	1,500
Galena	3,100	0	3,100	1,500	2,500	10,200
Haines	12,650	7,200	11,150	12,250	11,000	54,250
Homer	20,550	23,150	16,650	29,750	21,900	112,000
Hoonah	4,000	2,500	1,500	2,500	4,000	14,500
Take	0	0	0	1,500	0	1,500
Kenai	26,400	15,800	21,400	22,500	23,500	109,600
Ketchikan	56,400	25,800	38,400	44,700	45,275	210,575
King Cove	2,500	4,000	2,500	4,000	2,500	15,500
Klawock	1,500	0	1,500	0	0	3,000
Kodiak	22,500	20,400	23,100	25,300	23,100	114,400
McGrath	4,000	0	4,000	4,000	5,500	17,500
Nenana	4,000	4,600	6,400	4,000	5,500	24,500
Nome	17,900	14,800	19,400	14,800	18,200	85,100

**Table 8  
Liquor License Fees**

	<b>FY 2000</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>Total All Years</b>
North Pole	7,300	4,600	7,300	4,600	7,300	31,100
Palmer	11,500	15,100	12,100	15,100	13,900	67,700
Pelican	600	0	4,600	4,000	4,000	13,200
Petersburg	11,600	7,300	11,400	7,300	10,400	48,000
Ruby	0	0	0	1,500	0	1,500
Saint George	3,000	0	1,500	0	0	4,500
Saint Paul	600	4,000	600	4,000	600	9,800
Sand Point	3,100	4,000	3,700	4,000	3,100	17,900
Seldovia	2,750	4,600	4,250	4,600	1,250	17,450
Seward	19,400	19,250	13,950	21,000	18,550	92,150
Skagway	8,300	6,050	10,150	6,650	9,350	40,500
Soldotna	17,100	16,200	28,080	16,200	4,720	82,300
Tanana	0	1,500	0	1,500	0	3,000
Tenakee Springs	0	600	1,500	600	2,125	4,825
Thorne Bay	0	0	0	1,500	0	1,500
Unalaska	15,000	8,900	16,200	8,300	17,300	65,700
Valdez	17,300	14,200	16,300	17,900	18,800	84,500
Wasilla	13,900	18,600	15,700	19,700	14,500	82,400
Whittier	5,300	4,250	5,900	4,300	6,050	25,800
Wrangell	8,000	13,600	8,000	13,200	8,000	50,800
<b>Total Cities</b>	<b>439,350</b>	<b>383,700</b>	<b>425,830</b>	<b>454,800</b>	<b>420,845</b>	<b>2,124,525</b>
<b>GRAND TOTAL</b>	<b>\$901,950</b>	<b>\$837,250</b>	<b>\$823,330</b>	<b>\$983,700</b>	<b>\$886,170</b>	<b>4,432,400</b>
<b>Number of Communities Shared With</b>	<b>37</b>	<b>34</b>	<b>40</b>	<b>41</b>	<b>36</b>	<b>45</b>

## **Appendix A - Shared Taxes and Fees Statutes**

### **Aviation Motor Fuel Tax**

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

### **Coin-Operated Device Tax**

**AS 43.35.050. DISTRIBUTION OF TAX.** One-half of the proceeds of the gross revenue from the tax under AS 43.35.010 - 43.35.090, excluding distributors' fees, penalties, and the amount determined to have been spent by the state in its collection, shall be refunded to organized boroughs and cities of the first, second, and third classes by action of the legislature in the proportion that the revenue was earned within them, and the balance shall be retained by the state and deposited in the general fund. This program was repealed effective January 1, 1999.

### **Electric Cooperative Tax**

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

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

### **Fisheries Business Tax**

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

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

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

(3) to each borough

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

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

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

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

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

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

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

(B) 40 percent of the taxes collected during

## **Appendix A - Shared Taxes and Fees Statutes**

### **Fisheries Business Tax** (Continued)

the first calendar year after the calendar year in which the borough is incorporated;

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

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

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

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

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

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

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

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

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

**AS 43.75.137. ADDITIONAL REFUND.** To the extent that appropriations are available for the purpose, and notwithstanding the requirement of AS 37.07.080(e) that approval of the office of management and budget is required, an amount equal to 50 percent of the tax revenue that is collected under this chapter from fisheries businesses and is not subject to division with a municipality under AS 43.75.130 shall be transmitted each fiscal year, without the approval of the office of management and

budget, by the department to the Department of Community and Regional Affairs for disbursement to eligible municipalities under AS 29.60.450.

### **Fishery Resource Landing Tax**

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

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

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

(3) borough

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

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

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

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

## **Appendix A - Shared Taxes and Fees Statutes**

### **Fishery Resource Landing Tax** (Continued)

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

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

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

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

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

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

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

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

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

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

(d) To the extent that appropriations are available for the purpose, and notwithstanding the requirement of AS 37.07.080(e) that approval of the office of management and budget is required, an amount equal to 50 percent of the tax revenue that is collected under this chapter and is not subject to division with a municipality under (a) -- (c) of this section shall

be transmitted each fiscal year, without the approval of the office of management and budget, by the department to the Department of Community and Regional Affairs for disbursement to eligible municipalities under AS 29.60.450.

### **Telephone Cooperative Tax**

**AS 10.25.570. REFUND TO LOCAL GOVERNMENTS.** The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the proportion that the revenue was earned within the city or the borough area outside the city. However, taxes collected on gross revenue earned by a telephone cooperative or on the sale of electricity by an electric cooperative outside a city or organized borough shall be retained by the state and deposited into its general fund.

### **Liquor License Fees**

**AS 04.11.610. REFUND TO MUNICIPALITIES.** (a) Biennial license fees, excluding annual wholesale fees and biennial wholesale license fees, collected within a municipality shall be refunded semi-annually to the municipality.

(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 revenue may deny the refund provided for under (a) of this section until the board finds the enforcement of the ordinances, laws and regulations is resumed.

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



## **Appendix B** **Unified Municipalities and Boroughs**

<u><i>Municipality/Borough</i></u>	<u><i>Classification</i></u>	<u><i>Date Incorporated</i></u>
Aleutians East Borough	Second Class	October 23, 1987
Municipality of Anchorage	Unified Home Rule	September 15, 1975
Bristol Bay Borough	Second Class	October 2, 1962
Denali Borough	Home Rule	December 7, 1990
Fairbanks North Star Borough	Second Class	January 1, 1964
Haines Borough	Third Class	August 29, 1968
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
City and Borough of Sitka	Unified Home Rule	December 2, 1971
City and Borough of Yakutat	Home Rule	September 22, 1992

*Source: 2000 Alaska Municipal Officials  
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

***Haines Borough***

Haines

***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  
Kaktovik  
Nuiqsut  
Point Hope  
Wainwright

***Northwest Arctic Borough***

Ambler  
Buckland  
Deering  
Kiana  
Kivalina  
Kobuk  
Kotzebue  
Noorvik  
Selawik  
Shungnak

*Source: 2000 Alaska Municipal Officials Directory*

## Appendix D Incorporated Cities Within Alaska

***Home Rule Cities***

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

***First Class Cities***

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

***Second Class Cities***

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

***Second Class Cities***

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

***Second Class Cities***

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

***Organized Under******Federal Law***

Metlakatla

Source: 2000 Alaska Municipal Officials Directory