

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2001
SHARED TAXES AND FEES
ANNUAL REPORT

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Tony Knowles
Governor

Wilson L. Condon
Commissioner

2001

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 2001 which ended June 30, 2001.

Introduction

Alaska statutes provide that a percentage of revenue collected from certain taxes and license fees will 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>Statutory Reference</i>	<i>Share %</i>
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%
<i>License Fee Type</i>		
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.

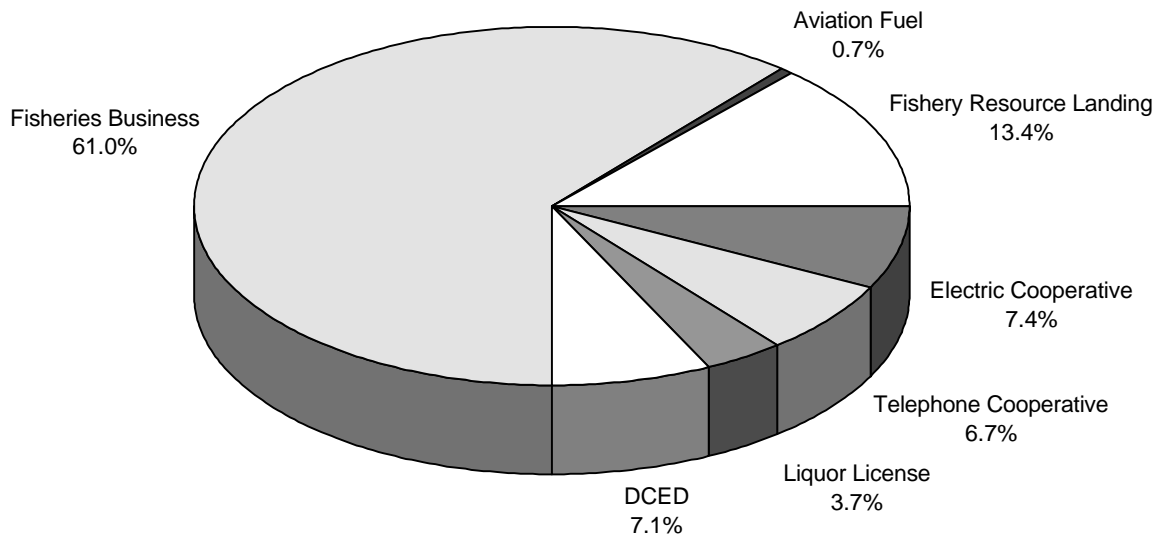
FY 2001 in Retrospect

The total amount of shared taxes and fees for fiscal year 2001 decreased by approximately \$3.2 million or 13% over the prior year. The decrease was a result of a downturn in fisheries business tax, which was primarily due to a sharp decrease in crab fisheries. In addition, the prior year was the second largest salmon catch in the State's history. Amounts shared under other tax and license fee programs for fiscal year 2001 were consistent with previous years.

The Department of Revenue shared taxes and fees with 120 communities throughout Alaska and the Department of Community and Economic Development (DCED). Municipalities and boroughs receiving the largest combined amount of shared taxes and fees for FY 2001:

Top Municipalities:	
Unalaska	\$ 5,723,073
Aleutians East	1,372,007
Kodiak Island	1,300,968
Anchorage	1,268,724
Bristol Bay	995,061
Others	<u>10,204,061</u>
	20,863,894
Additional sharing with DCED	<u>1,597,626</u>
Total	<u>\$ 22,461,520</u>

Chart 1 - Summary of Shared Taxes and Fees



-- Prior Year Comparison --

Tax Type	FY 2001		FY 2000		FY 1999	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$13,702,505	61.0%	\$17,097,294	66.5%	\$11,645,747	57.8%
Fishery Resource Landing	2,995,313	13.4%	2,893,298	11.3%	2,274,380	11.3%
Electric Cooperative	1,667,265	7.4%	1,657,937	6.4%	1,589,987	7.9%
Telephone Cooperative	1,504,026	6.7%	1,399,696	5.4%	1,934,655	9.6%
Liquor License Fees	833,400	3.7%	901,950	3.5%	837,250	4.1%
Aviation Motor Fuel	161,385	0.7%	150,115	0.6%	194,653	1.0%
Subtotal	\$20,863,894	92.9%	\$24,100,290	93.7%	\$18,476,672	91.7%
Additional Sharing w/DCED:						
Fisheries Business	1,350,886	6.0%	1,403,629	5.5%	1,508,709	7.5%
Fishery Resource Landing	246,740	1.1%	210,866	0.8%	151,627	0.8%
Subtotal	\$1,597,626	7.1%	\$1,614,495	6.3%	\$1,660,336	8.3%
Grand Total	\$22,461,520	100%	\$25,714,785	100%	\$20,137,008	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 2001	FY 2000	Difference
Anchorage	\$1,268,724	\$1,318,729	(\$50,005)
Juneau	373,694	325,545	48,149
Sitka	615,416	557,686	57,730
Total Municipalities	2,257,834	2,201,960	55,874
Borough			
Aleutians East	1,372,006	1,427,232	(55,226)
Bristol Bay	995,061	1,517,380	(522,319)
Denali	49,996	43,390	6,606
Fairbanks North Star	285,940	283,594	2,346
Haines	191,323	238,339	(47,016)
Kenai Peninsula	382,604	972,375	(589,771)
Ketchikan Gateway	355,460	437,615	(82,155)
Kodiak Island	1,300,967	961,207	339,760
Lake and Peninsula	247,059	358,265	(111,206)
Matanuska-Susitna	572,488	561,752	10,736
North Slope	117,560	96,022	21,538
Northwest Arctic	4,037	4,002	35
Yakutat	128,659	146,671	(18,012)
Total Boroughs	6,003,160	7,047,844	(1,044,684)
City			
Akutan	611,829	519,352	92,477
Alakanuk	696	703	(7)
Aleknagik	1,892	2,219	(327)
Ambler	3,558	3,309	249
Anderson	4,851	6,213	(1,362)
Angoon	0	2,411	(2,411)
Aniak	0	0	0
Anvik	203	216	(13)
Atka	25,207	21,312	3,895
Barrow	24,147	24,525	(378)
Bethel	15,331	73,833	(58,502)
Brevig Mission	313	260	53
Buckland	4,021	3,974	47
Chefornak	17	0	17
Chevak	784	765	19
Chignik	126,568	235,538	(108,970)
Chuathbaluk	0	86	(86)
Clark's Point	134,481	61,831	72,650
Coffman Cove	0	149	(149)
Cold Bay	4,000	0	4,000
Cordova	615,786	586,174	29,612
Craig	17,018	29,779	(12,761)
Deering	2,228	1,785	443
Delta Junction	4,550	5,301	(751)

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2001	FY 2000	Difference
Dillingham	236,209	256,395	(20,186)
Eek	289	295	(6)
Egegik	32,118	29,544	2,574
Elim	422	412	10
Emmonak	3,422	12,355	(8,933)
Fairbanks	214,974	214,565	409
False Pass	61,187	85,764	(24,577)
Fort Yukon	1,500	0	1,500
Galena	0	3,253	(3,253)
Gambell	916	869	47
Goodnews Bay	286	4,986	(4,700)
Grayling	237	250	(13)
Haines	16,061	14,186	1,875
Holy Cross	338	359	(21)
Homer	47,764	64,988	(17,224)
Hoonah	129,655	116,931	12,724
Hooper Bay	1,130	6,008	(4,878)
Houston	6,865	6,548	317
Huslia	395	370	25
Hydaburg	0	1,654	(1,654)
Kake	23,524	48,619	(25,095)
Kaltag	351	331	20
Kenai	102,132	214,717	(112,585)
Ketchikan	287,749	385,163	(97,414)
Kiana	4,132	4,624	(492)
King Cove	322,189	434,912	(112,723)
Kivalina	3,375	3,177	198
Klawock	2,062	2,202	(140)
Kobuk	1,241	1,500	(259)
Kodiak	903,816	697,803	206,013
Kotzebue	71,215	67,411	3,804
Koyuk	532	554	(22)
Larsen Bay	55,415	102,160	(46,745)
Lower Kalskag	266	225	41
Manokotak	2,072	2,338	(266)
Marshall	1,496	956	540
McGrath	0	4,000	(4,000)
Mekoryuk	4,316	484	3,832
Mountain Village	1,148	1,154	(6)
Nenana	6,623	5,845	778
New Stuyahok	533	522	11
Newhalen	294	294	0
Nightmute	219	193	26
Nome	14,800	17,900	(3,100)
Nondalton	355	423	(68)
Noorvik	5,526	6,104	(578)
North Pole	52,163	55,265	(3,102)
Nulato	536	537	(1)

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2001	FY 2000	Difference
Nunapitchuk	477	475	2
Old Harbor	331	340	(9)
Palmer	139,762	107,430	32,332
Pelican	27,871	30,007	(2,136)
Petersburg	479,120	685,494	(206,374)
Pilot Point	3,054	89	2,965
Pilot Station	597	575	22
Port Heiden	0	4	(4)
Port Lions	735	1,892	(1,157)
Quinhagak	4,214	579	3,635
Russian Mission	306	308	(2)
Saint George	136,933	449,984	(313,051)
Saint Mary's	695	683	12
Saint Michael	528	508	20
Saint Paul	309,995	1,854,470	(1,544,475)
Sand Point	139,973	152,385	(12,412)
Savoonga	1,590	760	830
Scammon Bay	476	457	19
Selawik	6,001	6,477	(476)
Seldovia	6,131	4,231	1,900
Seward	387,734	287,468	100,266
Shageluk	154	156	(2)
Shaktoolik	377	384	(7)
Shishmaref	727	714	13
Shungnak	2,752	2,730	22
Skagway	8,200	8,300	(100)
Soldotna	40,305	41,188	(883)
Stebbins	643	603	40
Tanana	1,500	0	1,500
Tenakee Springs	800	534	266
Togiak	158,752	334,732	(175,980)
Toksook Bay	2,172	1,679	493
Unalakleet	11,511	12,299	(787)
Unalaska	5,723,071	5,686,014	37,057
Upper Kalskag	295	284	11
Valdez	430,281	433,341	(3,060)
Wales	250	265	(15)
Wasilla	208,670	157,487	51,183
Whittier	74,148	62,807	11,341
Wrangell	72,441	63,473	8,968
Total Cities	12,602,900	14,850,486	(2,247,586)
Grand Total	\$20,863,894	\$24,100,290	-\$3,236,396

Shared Taxes and Fees Overview

Tax Program	Description	Sharing Cycle		FY 2001 Statistics	
		Disbursal Date	Period	Tax Shared	Total Municipalities
Aviation Motor Fuel Tax <i>AS 43.40.010</i>	60% of aviation motor fuel taxes collected at a municipally owned and operated, or leased and operated, airport, less costs for collection, are shared with the municipality. The Tax Division allocates the amounts to municipalities based on informational schedules of sales activity at the municipal airport filed by fuel sellers	July	Preceding Fiscal Year	\$ 161,385	8
Electric Cooperative Tax <i>AS 10.25.570</i>	100% of electric cooperative taxes are shared to cities or organized boroughs where the revenue was earned. Electric cooperative taxes are based on kilowatt-hours sold by qualified electric cooperatives recognized under AS 10.25.020	July	Preceding Fiscal Year	\$ 1,667,265	78
Fisheries Business Tax <i>AS 43.75.130</i>	50% of fisheries business taxes are shared with the municipalities where fishery resources were processed. Taxes are shared as follows: 1) If processing occurred within an incorporated city, which is not located within an organized borough, 50% of the tax collected is shared with the city 2) If processing occurred in an incorporated city, which is located within an organized borough, 25% of the tax collected is shared with the city and 25% of the tax is shared with the borough 3) If processing occurred at a location within an organized borough but not within an incorporated city, 50% of the tax collected is shared with the borough 4) If processing occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by DCED. The amount of FY 2001 fisheries business tax subject to allocation by DCED was \$1,350,886	August	Preceding Fiscal Year	\$13,702,505	54
Fishery Resource Landing Tax <i>AS 43.77.060</i>	50% of fishery resource landing taxes are shared with the municipality where fishery resources were landed. The mechanics for sharing landing taxes are the same as fisheries business taxes, except that the proration applies to boroughs incorporated after January 1, 1994. If landings occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by DCED. The amount of FY 2001 fishery resource landing tax subject to allocation by DCED was \$246,740	Annually	Preceding Fiscal Year	\$ 2,995,313	12
Telephone Cooperative Tax <i>AS 10.25.570</i>	100% of telephone cooperative taxes are shared to organized cities or boroughs where the revenue was earned	July	Preceding Fiscal Year	\$ 1,504,026	29
Liquor License Fees <i>AS 04.11.610</i>	100% of biennial license fees, excluding wholesale license fees, are shared to municipalities. Sharing is dependent on municipalities enforcing local, state and federal laws, which relate to the manufacture and sale of alcoholic beverages	January & July	Preceding Six Months	\$ 833,400	34

Total Shared \$20,863,894

Table 2
FY 2001 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Municipality							
Anchorage	\$1,268,724	\$18,142	\$618,133	\$22,553	\$0	\$265,596	\$344,300
Juneau	373,694	81,732	0	238,262	0	0	53,700
Sitka	615,416	0	0	596,166	800	0	18,450
Total Municipalities	2,257,834	99,874	618,133	856,981	800	265,596	416,450
Borough							
Aleutians East	1,372,006	0	0	1,354,864	17,142	0	0
Bristol Bay	995,061	0	9,494	918,305	0	52,462	14,800
Denali	49,996	0	17,608	0	0	32,388	0
Fairbanks North Star	285,940	0	285,940	0	0	0	0
Haines	191,323	0	0	191,323	0	0	0
Kenai Peninsula	382,604	0	146,169	210,869	22,861	2,705	0
Ketchikan Gateway	355,460	43,006	0	312,454	0	0	0
Kodiak Island	1,300,967	0	13,623	1,282,125	5,219	0	0
Lake and Peninsula	247,059	0	1,013	246,046	0	0	0
Matanuska-Susitna	572,488	0	123,570	0	0	448,918	0
North Slope	117,560	0	0	0	0	117,560	0
Northwest Arctic	4,037	0	625	0	0	3,412	0
Yakutat	128,659	0	0	124,659	0	0	4,000
Total Boroughs	6,003,160	43,006	598,042	4,640,645	45,222	657,445	18,800
City							
Akutan	611,829	0	0	595,846	15,983	0	0
Alakanuk	696	0	696	0	0	0	0
Aleknagik	1,892	0	338	0	0	1,554	0
Ambler	3,558	0	542	0	0	3,016	0

Table 2
FY 2001 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Anderson	4,851	0	1,026	0	0	3,825	0
Anvik	203	0	203	0	0	0	0
Atka	25,207	0	0	16,218	8,989	0	0
Barrow	24,147	0	24,147	0	0	0	0
Bethel	15,331	0	0	15,331	0	0	0
Brevig Mission	313	0	313	0	0	0	0
Buckland	4,021	0	0	0	0	4,021	0
Cheformak	17	0	0	17	0	0	0
Chevak	784	0	784	0	0	0	0
Chignik	126,568	0	0	126,568	0	0	0
Clark's Point	134,481	0	0	133,445	0	1,036	0
Cold Bay	4,000	0	0	0	0	0	4,000
Cordova	615,786	0	11,164	549,830	0	41,492	13,300
Craig	17,018	0	0	5,918	0	0	11,100
Deering	2,228	0	0	0	0	2,228	0
Delta Junction	4,550	0	4,550	0	0	0	0
Dillingham	236,209	0	8,111	176,288	0	46,610	5,200
Eek	289	0	289	0	0	0	0
Egegik	32,118	0	0	32,118	0	0	0
Elim	422	0	422	0	0	0	0
Emmonak	3,422	0	1,199	2,223	0	0	0
Fairbanks	214,974	0	120,324	0	0	0	94,650
False Pass	61,187	0	0	61,187	0	0	0
Fort Yukon	1,500	0	0	0	0	0	1,500
Gambell	916	0	916	0	0	0	0
Goodnews Bay	286	0	286	0	0	0	0
Grayling	237	0	237	0	0	0	0
Haines	16,061	0	0	5,361	0	0	10,700
Holy Cross	338	0	338	0	0	0	0
Homer	47,764	0	22,724	825	4,765	0	19,450
Hoonah	129,655	0	0	129,655	0	0	0
Hooper Bay	1,130	0	1,130	0	0	0	0

Table 2
FY 2001 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Houston	6,865	0	266	0	0	6,599	0
Huslia	395	0	395	0	0	0	0
Kake	23,524	0	0	23,524	0	0	0
Kaltag	351	0	351	0	0	0	0
Kenai	102,132	8,509	29,062	47,261	0	0	17,300
Ketchikan	287,749	0	0	253,049	0	0	34,700
Kiana	4,132	0	646	0	0	3,486	0
King Cove	322,189	0	0	318,189	0	0	4,000
Kivalina	3,375	0	507	0	0	2,868	0
Klawock	2,062	0	0	2,062	0	0	0
Kobuk	1,241	0	0	0	0	1,241	0
Kodiak	903,816	4,131	35,220	841,405	3,260	0	19,800
Kotzebue	71,215	0	10,179	0	0	61,036	0
Koyuk	532	0	532	0	0	0	0
Larsen Bay	55,415	0	0	55,415	0	0	0
Lower Kalskag	266	0	266	0	0	0	0
Manokotak	2,072	0	0	0	0	2,072	0
Marshall	1,496	0	485	1,011	0	0	0
Mekoryuk	4,316	0	365	3,951	0	0	0
Mountain Village	1,148	0	1,148	0	0	0	0
Nenana	6,623	0	1,929	0	0	94	4,600
New Stuyahok	533	0	533	0	0	0	0
Newhalen	294	0	294	0	0	0	0
Nightmute	219	0	219	0	0	0	0
Nome	14,800	0	0	0	0	0	14,800
Nondalton	355	0	355	0	0	0	0
Noorvik	5,526	0	815	0	0	4,711	0
North Pole	52,163	0	47,563	0	0	0	4,600
Nulato	536	0	536	0	0	0	0
Nunapitchuk	477	0	477	0	0	0	0
Old Harbor	331	0	331	0	0	0	0
Palmer	139,762	1,794	18,844	0	0	104,024	15,100

Table 2
FY 2001 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Pelican	27,871	0	0	27,695	176	0	0
Petersburg	479,120	0	0	471,020	0	0	8,100
Pilot Point	3,054	0	0	3,054	0	0	0
Pilot Station	597	0	597	0	0	0	0
Port Lions	735	0	583	152	0	0	0
Quinhagak	4,214	0	623	3,591	0	0	0
Russian Mission	306	0	306	0	0	0	0
Saint George	136,933	0	0	136,933	0	0	0
Saint Mary's	695	0	695	0	0	0	0
Saint Michael	528	0	528	0	0	0	0
Saint Paul	309,995	0	0	289,428	16,567	0	4,000
Sand Point	139,973	0	0	135,373	0	0	4,600
Savoonga	1,590	0	800	790	0	0	0
Scammon Bay	476	0	476	0	0	0	0
Selawik	6,001	0	1,104	0	0	4,897	0
Seldovia	6,131	0	1,531	0	0	0	4,600
Seward	387,734	0	0	351,549	18,096	189	17,900
Shageluk	154	0	154	0	0	0	0
Shaktoolik	377	0	377	0	0	0	0
Shishmaref	727	0	727	0	0	0	0
Shungnak	2,752	0	653	0	0	2,099	0
Skagway	8,200	0	0	0	0	0	8,200
Soldotna	40,305	2,290	22,426	189	0	0	15,400
Stebbins	643	0	643	0	0	0	0
Tanana	1,500	0	0	0	0	0	1,500
Tenakee Springs	800	0	0	800	0	0	0
Togiak	158,752	0	1,151	157,601	0	0	0
Toksook Bay	2,172	0	508	1,664	0	0	0
Unalakleet	11,511	0	1,975	9,536	0	0	0
Unalaska	5,723,071	0	0	2,833,916	2,881,455	0	7,700
Upper Kalskag	295	0	295	0	0	0	0
Valdez	430,281	0	26,282	258,379	0	132,120	13,500

Table 2
FY 2001 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Wales	250	0	250	0	0	0	0
Wasilla	208,670	1,781	34,422	0	0	151,767	20,700
Whittier	74,148	0	2,927	67,271	0	0	3,950
Wrangell	72,441	0	0	59,241	0	0	13,200
Total Cities	12,602,900	18,505	451,090	8,204,879	2,949,291	580,985	398,150
Grand Total	\$20,863,894	\$161,385	\$1,667,265	\$13,702,505	\$2,995,313	\$1,504,026	\$833,400
Number of Communities Shared With	120	8	78	54	12	29	34

**Table 3
Aviation Motor Fuel Tax**

	FY2001	FY 2000	FY 99	FY 98	FY 97	Total All Years
Municipality						
Anchorage (Merrill Field)	\$18,142	\$16,675	\$19,253	\$17,086	\$16,756	\$87,912
Juneau	81,732	84,505	80,343	79,869	69,739	396,188
Total Municipalities	99,874	101,180	99,596	96,955	86,495	484,100
Borough						
Ketchikan Gateway	43,006	29,008	55,246	8,785	31,309	167,354
Total Borough	43,006	29,008	55,246	8,785	31,309	167,354
City						
Kenai	8,509	9,360	28,288	31,355	26,219	103,731
Kodiak	4,131	6,184	6,456	3,889	4,253	24,913
Palmer	1,794	1,543	2,258	3,256	1,655	10,506
Soldotna	2,290	1,968	1,971	0	0	6,229
Wasilla	1,781	872	838	0	0	3,491
Total Cities	18,505	19,927	39,811	38,500	32,127	148,870
Grand Total¹	\$161,385	\$150,115	\$194,653	\$144,240	\$149,931	\$800,324
Cost of Collection	\$4,171	\$6,007	\$4,440	\$5,217	\$3,471	\$23,306
Number of Communities Shared With	8	8	8	6	6	8

¹ Net of cost of collection.

Table 4
Electric Cooperative Tax

	<i>FY 2001</i>	<i>FY 2000</i>	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$618,133	\$612,281	\$583,553	\$573,615	\$567,483	\$2,955,065
Total Municipality	618,133	612,281	583,553	573,615	567,483	2,955,065
Borough						
Bristol Bay	9,494	9,572	9,281	9,167	9,323	46,837
Denali	17,608	15,900	14,931	14,766	14,979	78,184
Fairbanks North Star	285,940	283,594	273,872	261,560	158,063	1,263,029
Kenai Peninsula	146,169	148,732	144,593	141,824	146,597	727,915
Kodiak Island	13,623	12,843	12,029	11,568	10,622	60,685
Lake and Peninsula	1,013	797	960	996	929	4,695
Matanuska-Susitna	123,570	122,890	113,768	110,698	110,268	581,194
Northwest Arctic	625	641	662	588	549	3,065
Total Boroughs	598,042	594,969	570,096	551,167	451,330	2,765,604
City						
Alakanuk	696	703	673	610	547	3,229
Aleknagik	338	348	334	327	326	1,673
Ambler	542	554	519	494	502	2,611
Anderson	1,026	1,067	977	962	1,040	5,072
Anvik	203	216	213	173	173	978
Barrow	24,147	24,525	23,386	23,030	21,653	116,741
Brevig Mission	313	260	250	232	216	1,271
Chevak	784	765	785	711	649	3,694
Chuathbaluk	0	86	87	83	166	422
Cordova	11,164	11,250	11,002	11,104	10,974	55,494
Delta Junction	4,550	5,301	5,231	4,850	5,512	25,444
Dillingham	8,111	8,346	8,026	7,856	7,814	40,153
Eek	289	295	296	265	252	1,397
Elim	422	412	409	359	344	1,946
Emmonak	1,199	1,199	1,224	1,012	952	5,586
Fairbanks	120,324	121,815	117,926	63,693	51,113	474,871
Gambell	916	869	923	804	736	4,248

Table 4
Electric Cooperative Tax

	FY 2001	FY 2000	FY 99	FY 98	FY 97	Total All Years
Goodnews Bay	286	310	310	268	228	1,402
Grayling	237	250	269	229	231	1,216
Holy Cross	338	359	404	349	321	1,771
Homer	22,724	23,011	22,487	22,746	23,206	114,174
Hooper Bay	1,130	1,084	1,065	945	890	5,114
Houston	266	190	166	175	200	997
Huslia	395	370	337	281	287	1,670
Kaltag	351	331	344	314	312	1,652
Kenai	29,062	29,433	32,466	28,664	28,814	148,439
Kiana	646	621	701	594	587	3,149
Kivalina	507	498	535	455	432	2,427
Kodiak	35,220	35,489	34,360	33,498	33,803	172,370
Kotzebue	10,179	10,201	9,816	10,003	9,673	49,872
Koyuk	532	554	578	475	381	2,520
Lower Kalskag	266	225	225	201	193	1,110
Marshall	485	448	449	383	394	2,159
Mekoryuk	365	381	375	316	332	1,769
Mountain Village	1,148	1,154	1,139	1,036	1,018	5,495
Nenana	1,929	1,796	1,730	1,746	1,806	9,007
New Stuyahok	533	522	545	490	462	2,552
Newhalen	294	294	590	282	232	1,692
Nightmute	219	193	106	0	0	518
Nondalton	355	423	577	385	336	2,076
Noorvik	815	808	846	710	694	3,873
North Pole	47,563	47,646	40,269	36,467	35,921	207,866
Nulato	536	537	546	515	509	2,643
Nunapitchuk	477	475	444	400	403	2,199
Old Harbor	331	340	369	327	339	1,706
Palmer	18,844	18,328	17,503	16,672	17,081	88,428
Pilot Station	597	575	560	500	490	2,722
Port Lions	583	481	460	441	406	2,371

Table 4
Electric Cooperative Tax

	FY 2001	FY 2000	FY 99	FY 98	FY 97	Total All Years
Quinhagak	623	579	602	516	494	2,814
Russian Mission	306	308	329	292	279	1,514
Saint Mary's	695	683	709	709	707	3,503
Saint Michael	528	508	487	400	387	2,310
Savoonga	800	760	726	563	537	3,386
Scammon Bay	476	457	496	412	437	2,278
Selawik	1,104	1,002	1,092	768	682	4,648
Seldovia	1,531	1,481	1,406	1,401	1,405	7,224
Shageluk	154	156	165	130	129	734
Shaktolik	377	384	390	351	346	1,848
Shishmaref	727	714	737	629	579	3,386
Shungnak	653	625	642	569	516	3,005
Soldotna	22,426	22,107	21,252	21,265	21,256	108,306
Stebbins	643	603	637	553	533	2,969
Togiak	1,151	1,158	1,179	985	942	5,415
Toksook Bay	508	545	584	528	501	2,666
Unalakleet	1,975	2,060	2,048	1,970	1,929	9,982
Upper Kalskag	295	284	293	237	213	1,322
Valdez	26,282	26,300	27,367	27,241	25,811	133,001
Wales	250	265	306	259	249	1,329
Wasilla	34,422	31,781	29,599	29,238	29,300	154,340
Whittier	2,927	2,589	2,460	2,757	3,077	13,810
Total Cities	451,090	450,687	436,338	368,205	353,259	2,059,579
Grand Total¹	<u>\$1,667,265</u>	<u>\$1,657,937</u>	<u>\$1,589,987</u>	<u>\$1,492,987</u>	<u>\$1,372,072</u>	<u>\$7,780,248</u>
Cost of Collection	\$2,278	\$911	\$3,853	\$1,834	\$637	\$9,513
Number of Communities Shared With	78	79	79	78	78	79

¹ Net of cost of collection

**Table 5
Fisheries Business Tax**

	<i>FY 2001</i>	<i>FY 2000</i>	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$22,553	\$47,066	\$52,787	\$72,686	\$61,833	\$256,925
Juneau	238,262	175,840	137,031	165,906	97,467	814,506
Sitka	596,166	536,121	449,545	623,208	507,034	2,712,074
Total Municipalities	856,981	759,027	639,363	861,800	666,334	3,783,505
Borough						
Aleutians East	1,354,864	1,409,784	1,132,709	1,212,391	989,420	6,099,168
Bristol Bay	918,305	1,439,586	789,759	1,100,120	2,415,576	6,663,346
Haines	191,323	238,339	191,742	188,066	182,360	991,830
Kenai Peninsula	210,869	811,345	411,198	712,203	674,347	2,819,962
Ketchikan Gateway	312,454	408,607	356,926	309,134	267,518	1,654,639
Kodiak Island	1,282,125	923,772	718,310	841,131	920,903	4,686,241
Lake and Peninsula	246,046	357,468	352,520	216,037	59,477	1,231,548
North Star	0	319	48	621	0	988
Yakutat	124,659	137,327	99,324	175,206	130,742	667,258
Total Boroughs	4,640,645	5,726,547	4,052,536	4,754,909	5,640,343	24,814,980
City						
Akhiok	0	0	0	0	4,748	4,748
Akutan	595,846	501,904	356,934	409,960	287,023	2,151,667
Angoon	0	2,411	1,397	0	0	3,808
Aniak	0	0	60	0	0	60
Anvik	0	0	0	592	0	592
Atka	16,218	11,466	6,190	16,652	17,720	68,246
Bethel	15,331	73,833	89,113	39,153	28,522	245,952
Chefornak	17	0	0	0	0	17
Chignik	126,568	235,538	92,047	54,867	86,081	595,101
Clark's Point	133,445	60,896	0	46,657	94,363	335,361
Coffman Cove	0	149	130	0	438	717
Cordova	549,830	516,438	489,324	520,327	463,608	2,539,527
Craig	5,918	23,979	24,088	39,797	62,096	155,878
Dillingham	176,288	202,898	153,647	159,263	272,555	964,651
Egegik	32,118	29,544	60,204	60,837	129,095	311,798
Emmonak	2,223	11,156	4,253	16,031	35,240	68,903

**Table 5
Fisheries Business Tax**

	FY 2001	FY 2000	FY 99	FY 98	FY 97	Total All Years
False Pass	61,187	85,764	24,695	31,070	17,893	220,609
Galena	0	153	0	2,805	2,494	5,452
Goodnews Bay	0	4,676	0	0	3	4,679
Haines	5,361	1,536	1,232	1,456	1,401	10,986
Homer	825	21,340	17,045	56,589	67,460	163,259
Hoonah	129,655	112,931	90,914	168,970	120,610	623,080
Hooper Bay	0	4,924	0	0	0	4,924
Hydaburg	0	1,654	1,235	95	3,584	6,568
Kake	23,524	48,619	21,844	56,874	66,104	216,965
Kaltag	0	0	0	700	2,427	3,127
Kenai	47,261	149,524	96,603	201,800	183,283	678,471
Ketchikan	253,049	328,763	282,794	270,987	238,795	1,374,388
King Cove	318,189	432,412	280,686	231,044	290,115	1,552,446
Klawock	2,062	702	936	0	0	3,700
Kodiak	841,405	616,528	534,700	561,788	531,056	3,085,477
Koyuk	0	0	0	0	16,093	16,093
Larsen Bay	55,415	102,160	66,763	55,135	34,864	314,337
Marshall	1,011	508	0	0	0	1,519
Mekoryuk	3,951	103	0	5,002	9,442	18,498
Nenana	0	49	3	100	743	895
Nome	0	0	400	608	6,486	7,494
North Pole	0	319	48	621	371	1,359
Old Harbor	0	0	0	0	15	15
Pelican	27,695	29,407	9,874	81,898	52,847	201,721
Petersburg	471,020	673,037	497,711	569,889	685,500	2,897,157
Pilot Point	3,054	89	2,730	1,628	85,819	93,320
Port Heiden	0	4	0	0	0	4
Port Lions	152	1,411	0	0	13,299	14,862
Quinhagak	3,591	0	0	0	0	3,591
Saint George	136,933	446,984	161,099	119,188	169,855	1,034,059
Saint Paul	289,428	1,781,341	719,758	586,273	844,696	4,221,496
Sand Point	135,373	149,285	106,975	126,933	108,557	627,123

**Table 5
Fisheries Business Tax**

	FY 2001	FY 2000	FY 99	FY 98	FY 97	Total All Years
Savoonga	790	0	0	0	438	1,228
Seldovia	0	0	0	0	2	2
Seward	351,549	259,273	193,814	235,157	174,277	1,214,070
Shaktoolik	0	0	4,831	0	17,032	21,863
Soldotna	189	13	0	0	0	202
Tenakee Springs	800	534	0	0	201	1,535
Togiak	157,601	333,574	64,585	83,413	350,223	989,396
Toksook Bay	1,664	1,134	4,367	3,337	531	11,033
Unalakleet	9,536	10,239	2,121	9,273	41,227	72,396
Unalaska	2,833,916	2,957,811	2,168,493	2,129,684	1,895,284	11,985,188
Valdez	258,379	274,316	212,396	255,444	181,525	1,182,060
Whittier	67,271	54,918	53,945	77,490	46,710	300,334
Wrangell	59,241	55,473	53,864	60,166	57,944	286,688
Total Cities	8,204,879	10,611,720	6,953,848	7,349,553	7,800,695	40,920,695
Grand Total	\$13,702,505	\$17,097,294	\$11,645,747	\$12,966,262	\$14,107,372	\$69,519,180
Number of Communities Shared With	54	61	54	54	62	73
Additional Sharing with DCED	\$1,350,886	\$1,403,629	\$1,508,709	\$1,208,039	\$1,275,991	\$6,747,254

Table 6
Fishery Resource Landing Tax

	<i>FY 2001</i>	<i>FY 2000</i>	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97⁽¹⁾</i>	<i>Total All Years</i>
Municipality						
Sitka	\$800	\$265	\$901	\$0	\$135	\$2,101
Total Municipalities	800	265	901	0	135	2,101
Borough						
Aleutians East	17,142	17,448	12,166	97,535	51,735	196,026
Bristol Bay	0	0	0	5,098	0	5,098
Kenai Peninsula	22,861	8,882	36,398	3,112	29,267	100,520
Kodiak Island	5,219	24,592	10,247	13,946	23,585	77,589
Lake and Peninsula	0	0	0	0	907	907
Yakutat	0	2,244	438	636	2,979	6,297
Total Boroughs	45,222	53,166	59,249	120,327	108,473	386,437
City						
Akutan	15,983	17,448	11,412	98,531	47,948	191,322
Atka	8,989	9,846	3,502	9,748	21,583	53,668
Chignik	0	0	0	0	907	907
Homer	4,765	87	0	0	0	4,852
Kodiak	3,260	17,102	836	17,894	10,992	50,084
Pelican	176	0	0	806	0	982
Petersburg	0	857	0	0	5,161	6,018
Saint Paul	16,567	72,529	33,078	93,407	118,159	333,740
Sand Point	0	0	0	(209)	140	(69)
Seward	18,096	8,795	10,846	2,998	(695)	40,040
Togiak	0	0	2,961	0	819	3,780
Unalaska	2,881,455	2,713,203	2,151,595	2,714,280	2,407,671	12,868,204
Total Cities	2,949,291	2,839,867	2,214,230	2,937,455	2,612,685	13,553,528
GRAND TOTAL	\$2,995,313	\$2,893,298	\$2,274,380	\$3,057,782	\$2,721,293	\$13,942,066
Number of Communities Subject to Sharing	12	13	12	13	16	19
Additional Sharing with DCED	\$246,740	\$210,866	\$151,627	\$53,273	\$329,993	\$992,499

⁽¹⁾ 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 2001</i>	<i>FY 2000</i>	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$265,596	\$286,707	\$457,859	\$143,128	\$289,416	\$1,442,706
Total Municipality	265,596	286,707	457,859	143,128	289,416	1,442,706
Borough						
Bristol Bay	52,462	55,222	47,092	48,730	41,613	245,119
Denali	32,388	27,490	43,998	13,609	28,941	146,426
Kenai Peninsula	2,705	3,416	5,504	1,648	2,800	16,073
Matanuska-Susitna	448,918	438,862	704,673	214,589	423,854	2,230,896
North Slope	117,560	96,022	95,482	84,505	78,713	472,282
Northwest Arctic	3,412	3,042	2,258	1,281	1,141	11,134
Total Boroughs	657,445	624,054	899,007	364,362	577,062	3,121,930
City						
Aleknagik	1,554	1,871	2,250	2,523	1,182	9,380
Ambler	3,016	2,755	2,271	1,414	1,662	11,118
Anderson	3,825	5,146	8,110	2,697	7,468	27,246
Buckland	4,021	3,974	2,314	1,734	1,802	13,845
Clark's Point	1,036	935	900	841	788	4,500
Cordova	41,492	41,936	39,760	34,567	34,633	192,388
Deering	2,228	1,785	1,490	915	921	7,339
Dillingham	46,610	41,151	38,706	35,328	34,266	196,061
Houston	6,599	6,358	10,072	3,269	7,468	33,766
Kiana	3,486	4,003	2,957	2,433	2,231	15,110
Kivalina	2,868	2,679	2,309	1,637	1,560	11,053
Kobuk	1,241	1,500	812	790	749	5,092
Kotzebue	61,036	57,210	48,676	27,006	25,957	219,885
Manokotak	2,072	2,338	2,700	2,944	2,757	12,811
Nenana	94	0	0	0	0	94
Noorvik	4,711	5,296	3,902	2,657	2,522	19,088

**Table 7
Telephone Cooperative Tax**

	<i>FY 2001</i>	<i>FY 2000</i>	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>Total All Years</i>
Palmer	104,024	76,059	122,773	36,432	66,286	405,574
Selawik	4,897	5,475	3,691	2,896	2,638	19,597
Seward	189	0	0	0	0	189
Shungnak	2,099	2,105	1,556	1,183	1,186	8,129
Valdez	132,120	115,425	104,857	40,510	84,428	477,340
Wasilla	151,767	110,934	177,683	54,761	101,762	596,907
Total Cities	580,985	488,935	577,789	256,537	382,266	2,286,512
Grand Total¹	<u>\$1,504,026</u>	<u>\$1,399,696</u>	<u>\$1,934,655</u>	<u>\$764,027</u>	<u>\$1,248,744</u>	<u>\$6,851,148</u>
Cost of Collection²	\$1,922	\$27,392	\$3,310	\$860	\$252	\$33,736
Number of Communities Shared With	29	27	27	27	27	29

¹ Net of cost of collection

² 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**

	FY 2001	FY 2000	FY 99	FY 98	FY 97	Total All Years
Municipality						
Anchorage	\$344,300	\$356,000	\$354,700	\$300,600	\$425,600	\$1,781,200
Juneau	53,700	65,200	57,900	59,200	59,000	295,000
Sitka	18,450	21,300	20,900	20,100	23,000	103,750
Total Municipalities	416,450	442,500	433,500	379,900	507,600	2,179,950
Borough						
Bristol Bay	14,800	13,000	16,050	10,500	17,300	71,650
Yakutat	4,000	7,100	4,000	7,100	4,000	26,200
Total Boroughs	18,800	20,100	20,050	17,600	21,300	97,850
City						
Akutan	0	0	0	2,500	0	2,500
Cold Bay	4,000	0	0	0	0	4,000
Cordova	13,300	16,550	13,300	16,550	13,900	73,600
Craig	11,100	5,800	11,700	6,400	9,850	44,850
Delta Junction	0	0	0	2,700	0	2,700
Dillingham	5,200	4,000	5,200	4,000	4,600	23,000
Fairbanks	94,650	92,750	92,500	83,350	102,200	465,450
Fort Yukon	1,500	0	0	0	1,500	3,000
Galena	0	3,100	0	3,100	1,500	7,700
Haines	10,700	12,650	7,200	11,150	12,250	53,950
Homer	19,450	20,550	23,150	16,650	29,750	109,550
Hoonah	0	4,000	2,500	1,500	2,500	10,500
Take	0	0	0	0	1,500	1,500
Kenai	17,300	26,400	15,800	21,400	22,500	103,400
Ketchikan	34,700	56,400	25,800	38,400	44,700	200,000
King Cove	4,000	2,500	4,000	2,500	4,000	17,000

**Table 8
Liquor License Fees**

	FY 2001	FY 2000	FY 99	FY 98	FY 97	Total All Years
Klawock	0	1,500	0	1,500	0	3,000
Kodiak	19,800	22,500	20,400	23,100	25,300	111,100
McGrath	0	4,000	0	4,000	4,000	12,000
Nenana	4,600	4,000	4,600	6,400	4,000	23,600
Nome	14,800	17,900	14,800	19,400	14,800	81,700
North Pole	4,600	7,300	4,600	7,300	4,600	28,400
Palmer	15,100	11,500	15,100	12,100	15,100	68,900
Pelican	0	600	0	4,600	4,000	9,200
Petersburg	8,100	11,600	7,300	11,400	7,300	45,700
Ruby	0	0	0	0	1,500	1,500
Saint George	0	3,000	0	1,500	0	4,500
Saint Paul	4,000	600	4,000	600	4,000	13,200
Sand Point	4,600	3,100	4,000	3,700	4,000	19,400
Seldovia	4,600	2,750	4,600	4,250	4,600	20,800
Seward	17,900	19,400	19,250	13,950	21,000	91,500
Skagway	8,200	8,300	6,050	10,150	6,650	39,350
Soldotna	15,400	17,100	16,200	28,080	16,200	92,980
Tanana	1,500	0	1,500	0	1,500	4,500
Tenakee Springs	0	0	600	1,500	600	2,700
Thorne Bay	0	0	0	0	1,500	1,500
Unalaska	7,700	15,000	8,900	16,200	8,300	56,100
Valdez	13,500	17,300	14,200	16,300	17,900	79,200
Wasilla	20,700	13,900	18,600	15,700	19,700	88,600
Whittier	3,950	5,300	4,250	5,900	4,300	23,700
Wrangell	13,200	8,000	13,600	8,000	13,200	56,000
Total Cities	398,150	439,350	383,700	425,830	454,800	2,101,830
GRAND TOTAL	\$833,400	\$901,950	\$837,250	\$823,330	\$983,700	\$4,379,630
Number of Communities Shared With	34	37	34	40	41	46

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.

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 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;

Appendix A - Shared Taxes and Fees Statutes

Fisheries Business Tax (Continued)

(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):

(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

Appendix A - Shared Taxes and Fees Statutes

Fishery Resource Landing Tax (Continued)

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: 2001 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: 2001 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
Cheformak
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: 2001 Alaska Municipal Officials Directory