

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2002
SHARED TAXES AND FEES
ANNUAL REPORT

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Tony Knowles
Governor

Wilson L. Condon
Commissioner

2002

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 2002 which ended June 30, 2002.

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.

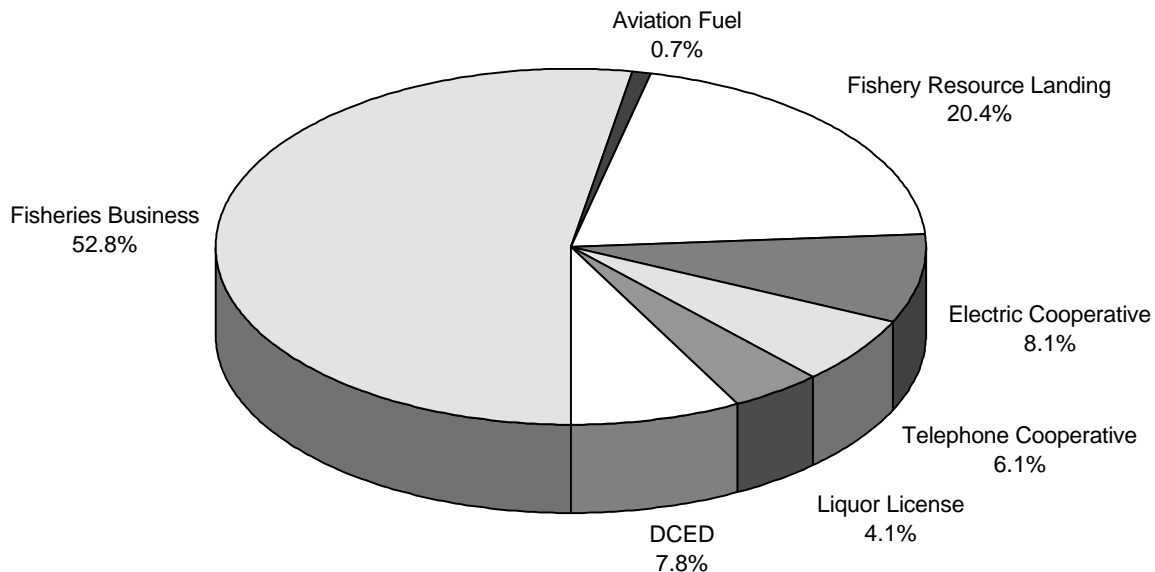
FY 2002 in Retrospect

Shared taxes and fees decreased for the second consecutive year. For fiscal year 2002, the overall decrease from the previous year was \$1.3 million. Similar to fiscal year 2001, the decrease was the result of a continued downturn in fisheries business tax, primarily due to closures in crab fisheries and lower values for salmon. Amounts shared under other tax and license fee programs for fiscal year 2002 were consistent with previous years.

The Department of Revenue shared taxes and fees with 121 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 2002:

Top Municipalities:	
Unalaska	\$ 6,600,476
Anchorage	1,213,443
Aleutians East	945,730
Kodiak Island	823,227
Kodiak	637,667
Others	<u>9,276,200</u>
	19,496,743
Additional sharing through	
DCED	<u>1,652,724</u>
Total	<u>\$ 21,149,467</u>

Chart 1 - Summary of Shared Taxes and Fees



-- Prior Year Comparison --

Tax Type	FY 2002		FY 2001		FY 2000	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$11,158,745	52.8%	13,702,505	61.0%	\$17,097,294	66.5%
Fishery Resource Landing	4,313,979	20.4%	2,995,313	13.4%	2,893,298	11.3%
Electric Cooperative	1,719,948	8.1%	1,667,265	7.4%	1,657,937	6.4%
Telephone Cooperative	1,283,540	6.1%	1,504,026	6.7%	1,399,696	5.4%
Liquor License Fees	861,750	4.1%	833,400	3.7%	901,950	3.5%
Aviation Motor Fuel	158,781	0.7%	161,385	0.7%	150,115	0.6%
Subtotal	\$19,496,743	92.2%	\$20,863,894	92.9%	\$24,100,290	93.7%
Additional Sharing w/DCED:						
Fisheries Business	1,396,076	6.6%	1,350,886	6.0%	1,403,629	5.5%
Fishery Resource Landing	256,648	1.2%	246,740	1.1%	210,866	0.8%
Subtotal	\$1,652,724	7.8%	\$1,597,626	7.1%	\$1,614,495	6.3%
Grand Total	\$21,149,467	100%	\$22,461,520	100%	\$25,714,785	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 2002	FY 2001	Difference
Anchorage	\$1,213,443	\$1,268,724	(\$55,281)
Juneau	334,651	373,694	(39,043)
Sitka	519,912	615,416	(95,504)
Total Municipalities	2,068,006	2,257,834	(189,828)
Borough			
Aleutians East	945,730	1,372,006	(426,276)
Bristol Bay	569,314	995,061	(425,747)
Denali	41,202	49,996	(8,794)
Fairbanks North Star	283,715	285,940	(2,225)
Haines	165,686	191,323	(25,637)
Kenai Peninsula	675,039	382,604	292,435
Ketchikan Gateway	415,362	355,460	59,902
Kodiak Island	823,227	1,300,967	(477,740)
Lake and Peninsula	163,734	247,059	(83,325)
Matanuska-Susitna	503,870	572,488	(68,618)
North Slope	146,423	117,560	28,863
Northwest Arctic	3,791	4,037	(246)
Yakutat	90,306	128,659	(38,353)
Total Boroughs	4,827,399	6,003,160	(1,175,761)
City			
Adak	262,144	0	262,144
Akutan	545,619	611,829	(66,210)
Alakanuk	736	696	40
Aleknagik	1,887	1,892	(5)
Ambler	3,359	3,558	(199)
Anderson	4,060	4,851	(791)
Angoon	3,081	0	3,081
Anvik	212	203	9
Atka	16,139	25,207	(9,068)
Barrow	24,039	24,147	(108)
Bethel	4,740	15,331	(10,591)
Brevig Mission	344	313	31
Buckland	4,142	4,021	121
Chefornak	249	17	232
Chevak	882	784	98
Chignik	82,644	126,568	(43,924)
Chuathbaluk	90	0	90
Clark's Point	41,552	134,481	(92,929)
Cold Bay	0	4,000	(4,000)
Cordova	510,083	615,786	(105,703)
Craig	10,030	17,018	(6,988)
Deering	1,853	2,228	(375)
Delta Junction	4,598	4,550	48
Dillingham	110,800	236,209	(125,409)

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2002	FY 2001	Difference
Eek	322	289	33
Egegik	78,419	32,118	46,301
Elim	494	422	72
Emmonak	1,146	3,422	(2,276)
Fairbanks	215,088	214,974	114
False Pass	7,122	61,187	(54,065)
Fort Yukon	0	1,500	(1,500)
Galena	3,100	0	3,100
Gambell	896	916	(20)
Goodnews Bay	320	286	34
Grayling	241	237	4
Haines	12,505	16,061	(3,556)
Holy Cross	373	338	35
Homer	86,852	47,764	39,088
Hoonah	121,119	129,655	(8,536)
Hooper Bay	1,157	1,130	27
Houston	6,173	6,865	(692)
Huslia	417	395	22
Kake	106,354	23,524	82,830
Kaltag	608	351	257
Kenai	147,451	102,132	45,319
Ketchikan	322,072	287,749	34,323
Kiana	5,333	4,132	1,201
King Cove	186,541	322,189	(135,648)
Kivalina	3,720	3,375	345
Klawock	2,200	2,062	138
Kobuk	1,432	1,241	191
Kodiak	637,667	903,816	(266,149)
Kotzebue	60,108	71,215	(11,107)
Koyuk	556	532	24
Larsen Bay	16,784	55,415	(38,631)
Lower Kalskag	265	266	(1)
Manokotak	1,640	2,072	(432)
Marshall	508	1,496	(988)
McGrath	5,500	0	5,500
Mekoryuk	2,392	4,316	(1,924)
Mountain Village	1,171	1,148	23
Nenana	7,985	6,623	1,362
New Stuyahok	574	533	41
Newhalen	255	294	(39)
Nightmute	255	219	36
Nome	21,443	14,800	6,643
Nondalton	334	355	(21)
Noorvik	6,933	5,526	1,407

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2002	FY 2001	Difference
North Pole	61,346	52,163	9,183
Nulato	520	536	(16)
Nunapitchuk	500	477	23
Old Harbor	333	331	2
Palmer	106,066	139,762	(33,696)
Pelican	41,946	27,871	14,075
Petersburg	616,448	479,120	137,328
Pilot Point	12	3,054	(3,042)
Pilot Station	667	597	70
Port Lions	818	735	83
Quinhagak	6,201	4,214	1,987
Russian Mission	336	306	30
Saint George	1,500	136,933	(135,433)
Saint Mary's	838	695	143
Saint Michael	553	528	25
Saint Paul	233,548	309,995	(76,447)
Sand Point	106,554	139,973	(33,419)
Savoonga	837	1,590	(753)
Scammon Bay	505	476	29
Selawik	7,064	6,001	1,063
Seldovia	2,983	6,131	(3,148)
Seward	288,065	387,734	(99,669)
Shageluk	180	154	26
Shaktolik	388	377	11
Shishmaref	771	727	44
Shungnak	2,476	2,752	(276)
Skagway	9,850	8,200	1,650
Soldotna	38,643	40,305	(1,662)
Stebbins	686	643	43
Tanana	0	1,500	(1,500)
Tenakee Springs	0	800	(800)
Togiak	75,420	158,752	(83,332)
Toksook Bay	4,764	2,172	2,592
Unalakleet	4,142	11,511	(7,369)
Unalaska	6,600,476	5,723,071	877,405
Upper Kalskag	297	295	2
Valdez	366,658	430,281	(63,623)
Wales	265	250	15
Wasilla	173,634	208,670	(35,036)
Whittier	54,545	74,148	(19,603)
Wrangell	81,395	72,441	8,954
Total Cities	12,601,338	12,602,900	(1,562)
Grand Total	<u>\$19,496,743</u>	<u>\$20,863,894</u>	<u>-\$1,367,151</u>

Shared Taxes and Fees Overview

Tax Program	Description	Sharing Cycle		FY 2002 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	\$ 158,781	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	\$ 1,719,948	79
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 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 2002 fisheries business tax subject to allocation by DCED was \$1,396,076.	August	Preceding Fiscal Year	\$11,158,745	55
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 2002 fishery resource landing tax subject to allocation by DCED was \$256,648.	Annually	Preceding Fiscal Year	\$ 4,313,979	16
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	\$ 1,283,540	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	\$ 861,750	39

Total Shared \$19,496,743

Table 2
FY 2002 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	\$1,213,443	\$18,480	\$625,784	\$17,289	\$0	\$209,740	\$342,150
Juneau	334,651	85,897	0	189,554	0	0	59,200
Sitka	519,912	0	0	498,107	3,005	0	18,800
Total Municipalities	2,068,006	104,377	625,784	704,950	3,005	209,740	420,150
Borough							
Aleutians East	945,730	0	0	934,034	11,696	0	0
Bristol Bay	569,314	0	9,257	494,491	0	53,816	11,750
Denali	41,202	0	18,210	0	0	22,992	0
Fairbanks North Star	283,715	0	283,715	0	0	0	0
Haines	165,686	0	0	165,686	0	0	0
Kenai Peninsula	675,039	0	166,347	482,232	23,509	2,951	0
Ketchikan Gateway	415,362	38,327	0	374,535	0	0	2,500
Kodiak Island	823,227	0	26,854	759,211	37,162	0	0
Lake and Peninsula	163,734	0	747	161,968	1,019	0	0
Matanuska-Susitna	503,870	0	129,245	15	0	374,610	0
North Slope	146,423	0	0	0	0	146,423	0
Northwest Arctic	3,791	0	688	0	0	3,103	0
Yakutat	90,306	0	0	73,894	9,612	0	6,800
Total Boroughs	4,827,399	38,327	635,063	3,446,066	82,998	603,895	21,050
City							
Adak	262,144	0	0	185,603	72,841	0	3,700
Akutan	545,619	0	0	534,413	11,206	0	0
Alakanuk	736	0	736	0	0	0	0
Aleknagik	1,887	0	246	0	0	1,641	0

Table 2
FY 2002 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Ambler	3,359	0	529	0	0	2,830	0
Anderson	4,060	0	953	0	0	3,107	0
Angoon	3,081	0	0	3,081	0	0	0
Anvik	212	0	212	0	0	0	0
Atka	16,139	0	0	13,433	2,706	0	0
Barrow	24,039	0	24,039	0	0	0	0
Bethel	4,740	0	0	4,740	0	0	0
Brevig Mission	344	0	344	0	0	0	0
Buckland	4,142	0	0	0	0	4,142	0
Chefornak	249	0	0	249	0	0	0
Chevak	882	0	882	0	0	0	0
Chignik	82,644	0	0	82,644	0	0	0
Chuathbaluk	90	0	90	0	0	0	0
Clark's Point	41,552	0	0	40,458	0	1,094	0
Cordova	510,083	0	10,896	437,955	0	46,182	15,050
Craig	10,030	0	0	4,230	0	0	5,800
Deering	1,853	0	0	0	0	1,853	0
Delta Junction	4,598	0	4,598	0	0	0	0
Dillingham	110,800	0	7,968	49,069	0	49,763	4,000
Eek	322	0	322	0	0	0	0
Egegik	78,419	0	0	78,419	0	0	0
Elim	494	0	494	0	0	0	0
Emmonak	1,146	0	1,146	0	0	0	0
Fairbanks	215,088	0	122,338	0	0	0	92,750
False Pass	7,122	0	0	7,122	0	0	0
Galena	3,100	0	0	0	0	0	3,100
Gambell	896	0	896	0	0	0	0
Goodnews Bay	320	0	320	0	0	0	0
Grayling	241	0	241	0	0	0	0
Haines	12,505	0	0	1,655	0	0	10,850
Holy Cross	373	0	373	0	0	0	0
Homer	86,852	0	22,396	46,756	0	0	17,700

Table 2
FY 2002 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Hoonah	121,119	0	0	117,119	0	0	4,000
Hooper Bay	1,157	0	1,157	0	0	0	0
Houston	6,173	0	380	0	0	5,793	0
Huslia	417	0	417	0	0	0	0
Kake	106,354	0	0	106,354	0	0	0
Kaltag	608	0	341	267	0	0	0
Kenai	147,451	7,006	28,957	85,088	0	0	26,400
Ketchikan	322,072	0	0	276,572	0	0	45,500
Kiana	5,333	0	663	0	0	4,670	0
King Cove	186,541	0	0	184,041	0	0	2,500
Kivalina	3,720	0	517	0	0	3,203	0
Klawock	2,200	0	0	700	0	0	1,500
Kobuk	1,432	0	0	0	0	1,432	0
Kodiak	637,667	3,513	35,167	562,000	15,987	0	21,000
Kotzebue	60,108	0	10,058	0	0	50,050	0
Koyuk	556	0	556	0	0	0	0
Larsen Bay	16,784	0	0	16,784	0	0	0
Lower Kalskag	265	0	265	0	0	0	0
Manokotak	1,640	0	0	0	0	1,640	0
Marshall	508	0	508	0	0	0	0
McGrath	5,500	0	0	0	0	0	5,500
Mekoryuk	2,392	0	381	2,011	0	0	0
Mountain Village	1,171	0	1,171	0	0	0	0
Nenana	7,985	0	2,088	0	0	397	5,500
New Stuyahok	574	0	574	0	0	0	0
Newhalen	255	0	255	0	0	0	0
Nightmute	255	0	255	0	0	0	0
Nome	21,443	0	0	2,043	0	0	19,400
Nondalton	334	0	334	0	0	0	0
Noorvik	6,933	0	832	0	0	6,101	0
North Pole	61,346	0	54,046	0	0	0	7,300
Nulato	520	0	520	0	0	0	0

Table 2
FY 2002 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Nunapitchuk	500	0	500	0	0	0	0
Old Harbor	333	0	333	0	0	0	0
Palmer	106,066	1,200	18,940	15	0	75,711	10,200
Pelican	41,946	0	0	39,420	26	0	2,500
Petersburg	616,448	0	0	606,898	0	0	9,550
Pilot Point	12	0	0	12	0	0	0
Pilot Station	667	0	667	0	0	0	0
Port Lions	818	0	498	0	320	0	0
Quinhagak	6,201	0	687	5,514	0	0	0
Russian Mission	336	0	336	0	0	0	0
Saint George	1,500	0	0	0	0	0	1,500
Saint Mary's	838	0	838	0	0	0	0
Saint Michael	553	0	553	0	0	0	0
Saint Paul	233,548	0	0	212,556	20,392	0	600
Sand Point	106,554	0	0	103,564	490	0	2,500
Savoonga	837	0	837	0	0	0	0
Scammon Bay	505	0	505	0	0	0	0
Selawik	7,064	0	1,100	0	0	5,964	0
Seldovia	2,983	0	1,469	14	0	0	1,500
Seward	288,065	0	0	239,760	28,273	632	19,400
Shageluk	180	0	180	0	0	0	0
Shaktoolik	388	0	388	0	0	0	0
Shishmaref	771	0	771	0	0	0	0
Shungnak	2,476	0	674	0	0	1,802	0
Skagway	9,850	0	0	0	0	0	9,850
Soldotna	38,643	2,372	22,811	1,160	0	0	12,300
Stebbins	686	0	686	0	0	0	0
Togiak	75,420	0	1,163	74,257	0	0	0
Toksook Bay	4,764	0	558	4,206	0	0	0
Unalakleet	4,142	0	1,952	2,190	0	0	0
Unalaska	6,600,476	0	0	2,510,541	4,075,735	0	14,200
Upper Kalskag	297	0	297	0	0	0	0

Table 2
FY 2002 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Valdez	366,658	0	26,002	245,372	0	77,984	17,300
Wales	265	0	265	0	0	0	0
Wasilla	173,634	1,986	33,834	0	0	123,914	13,900
Whittier	54,545	0	2,796	46,449	0	0	5,300
Wrangell	81,395	0	0	72,995	0	0	8,400
Total Cities	12,601,338	16,077	459,101	7,007,729	4,227,976	469,905	420,550
Grand Total	<u>\$19,496,743</u>	<u>\$158,781</u>	<u>\$1,719,948</u>	<u>\$11,158,745</u>	<u>\$4,313,979</u>	<u>\$1,283,540</u>	<u>\$861,750</u>
Number of Communities Shared With	121	8	79	55	16	29	39

**Table 3
Aviation Motor Fuel Tax**

	FY2002	FY2001	FY 2000	FY 99	FY 98	Total All Years
Municipality						
Anchorage (Merrill Field)	\$18,480	\$18,142	\$16,675	\$19,253	\$17,086	\$89,636
Juneau	85,897	81,732	84,505	80,343	79,869	412,346
Total Municipalities	104,377	99,874	101,180	99,596	96,955	501,982
Borough						
Ketchikan Gateway	38,327	43,006	29,008	55,246	8,785	174,372
Total Borough	38,327	43,006	29,008	55,246	8,785	174,372
City						
Kenai	7,006	8,509	9,360	28,288	31,355	84,518
Kodiak	3,513	4,131	6,184	6,456	3,889	24,173
Palmer	1,200	1,794	1,543	2,258	3,256	10,051
Soldotna	2,372	2,290	1,968	1,971	0	8,601
Wasilla	1,986	1,781	872	838	0	5,477
Total Cities	16,077	18,505	19,927	39,811	38,500	132,820
Grand Total¹	\$158,781	\$161,385	\$150,115	\$194,653	\$144,240	\$809,174
Cost of Collection	\$9,717	\$4,171	\$6,007	\$4,440	\$5,217	\$23,306
Number of Communities Shared With	8	8	8	8	6	8

¹ Net of cost of collection.

**Table 4
Electric Cooperative Tax**

	<i>FY 2002</i>	<i>FY 2001</i>	<i>FY 2000</i>	<i>FY 99</i>	<i>FY 98</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$625,784	\$618,133	\$612,281	\$583,553	\$573,615	\$3,013,366
Total Municipalities	625,784	618,133	612,281	583,553	573,615	3,013,366
Borough						
Bristol Bay	9,257	9,494	9,572	9,281	9,167	46,771
Denali	18,210	17,608	15,900	14,931	14,766	81,415
Fairbanks North Star	283,715	285,940	283,594	273,872	261,560	1,388,681
Kenai Peninsula	166,347	146,169	148,732	144,593	141,824	747,665
Kodiak Island	26,854	13,623	12,843	12,029	11,568	76,917
Lake and Peninsula	747	1,013	797	960	996	4,513
Matanuska-Susitna	129,245	123,570	122,890	113,768	110,698	600,171
Northwest Arctic	688	625	641	662	588	3,204
Total Boroughs	635,063	598,042	594,969	570,096	551,167	2,949,337
City						
Alakanuk	736	696	703	673	610	3,418
Aleknagik	246	338	348	334	327	1,593
Ambler	529	542	554	519	494	2,638
Anderson	953	1,026	1,067	977	962	4,985
Anvik	212	203	216	213	173	1,017
Barrow	24,039	24,147	24,525	23,386	23,030	119,127
Brevig Mission	344	313	260	250	232	1,399
Chevak	882	784	765	785	711	3,927
Chuathbaluk	90	0	86	87	83	346
Cordova	10,896	11,164	11,250	11,002	11,104	55,416
Delta Junction	4,598	4,550	5,301	5,231	4,850	24,530
Dillingham	7,968	8,111	8,346	8,026	7,856	40,307
Eek	322	289	295	296	265	1,467
Elim	494	422	412	409	359	2,096
Emmonak	1,146	1,199	1,199	1,224	1,012	5,780
Fairbanks	122,338	120,324	121,815	117,926	63,693	546,096

**Table 4
Electric Cooperative Tax**

	FY 2002	FY 2001	FY 2000	FY 99	FY 98	Total All Years
Gambell	896	916	869	923	804	4,408
Goodnews Bay	320	286	310	310	268	1,494
Grayling	241	237	250	269	229	1,226
Holy Cross	373	338	359	404	349	1,823
Homer	22,396	22,724	23,011	22,487	22,746	113,364
Hooper Bay	1,157	1,130	1,084	1,065	945	5,381
Houston	380	266	190	166	175	1,177
Huslia	417	395	370	337	281	1,800
Kaltag	341	351	331	344	314	1,681
Kenai	28,957	29,062	29,433	32,466	28,664	148,582
Kiana	663	646	621	701	594	3,225
Kivalina	517	507	498	535	455	2,512
Kodiak	35,167	35,220	35,489	34,360	33,498	173,734
Kotzebue	10,058	10,179	10,201	9,816	10,003	50,257
Koyuk	556	532	554	578	475	2,695
Lower Kalskag	265	266	225	225	201	1,182
Marshall	508	485	448	449	383	2,273
Mekoryuk	381	365	381	375	316	1,818
Mountain Village	1,171	1,148	1,154	1,139	1,036	5,648
Nenana	2,088	1,929	1,796	1,730	1,746	9,289
New Stuyahok	574	533	522	545	490	2,664
Newhalen	255	294	294	590	282	1,715
Nightmute	255	219	193	106	0	773
Nondalton	334	355	423	577	385	2,074
Noorvik	832	815	808	846	710	4,011
North Pole	54,046	47,563	47,646	40,269	36,467	225,991
Nulato	520	536	537	546	515	2,654
Nunapitchuk	500	477	475	444	400	2,296
Old Harbor	333	331	340	369	327	1,700
Palmer	18,940	18,844	18,328	17,503	16,672	90,287
Pilot Station	667	597	575	560	500	2,899
Port Lions	498	583	481	460	441	2,463

**Table 4
Electric Cooperative Tax**

	FY 2002	FY 2001	FY 2000	FY 99	FY 98	Total All Years
Quinhagak	687	623	579	602	516	3,007
Russian Mission	336	306	308	329	292	1,571
Saint Mary's	838	695	683	709	709	3,634
Saint Michael	553	528	508	487	400	2,476
Savoonga	837	800	760	726	563	3,686
Scammon Bay	505	476	457	496	412	2,346
Selawik	1,100	1,104	1,002	1,092	768	5,066
Seldovia	1,469	1,531	1,481	1,406	1,401	7,288
Shageluk	180	154	156	165	130	785
Shaktolik	388	377	384	390	351	1,890
Shishmaref	771	727	714	737	629	3,578
Shungnak	674	653	625	642	569	3,163
Soldotna	22,811	22,426	22,107	21,252	21,265	109,861
Stebbins	686	643	603	637	553	3,122
Togiak	1,163	1,151	1,158	1,179	985	5,636
Toksook Bay	558	508	545	584	528	2,723
Unalakleet	1,952	1,975	2,060	2,048	1,970	10,005
Upper Kalskag	297	295	284	293	237	1,406
Valdez	26,002	26,282	26,300	27,367	27,241	133,192
Wales	265	250	265	306	259	1,345
Wasilla	33,834	34,422	31,781	29,599	29,238	158,874
Whittier	2,796	2,927	2,589	2,460	2,757	13,529
Total Cities	459,101	451,090	450,687	436,338	368,205	2,165,421
Grand Total¹	<u>\$1,719,948</u>	<u>\$1,667,265</u>	<u>\$1,657,937</u>	<u>\$1,589,987</u>	<u>\$1,492,987</u>	<u>\$8,128,124</u>
Cost of Collection	\$4,268	\$2,278	\$911	\$3,853	\$1,834	\$13,144
Number of Communities Shared With	79	78	79	79	78	79

¹ Net of cost of collection

**Table 5
Fisheries Business Tax**

	<i>FY 2002</i>	<i>FY 2001</i>	<i>FY 2000</i>	<i>FY 99</i>	<i>FY 98</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$17,289	\$22,553	\$47,066	\$52,787	\$72,686	\$212,381
Juneau	189,554	238,262	175,840	137,031	165,906	906,593
Sitka	498,107	596,166	536,121	449,545	623,208	2,703,147
Total Municipalities	704,950	856,981	759,027	639,363	861,800	3,822,121
Borough						
Aleutians East	934,034	1,354,864	1,409,784	1,132,709	1,212,391	6,043,782
Bristol Bay	494,491	918,305	1,439,586	789,759	1,100,120	4,742,261
Haines	165,686	191,323	238,339	191,742	188,066	975,156
Kenai Peninsula	482,232	210,869	811,345	411,198	712,203	2,627,847
Ketchikan Gateway	374,535	312,454	408,607	356,926	309,134	1,761,656
Kodiak Island	759,211	1,282,125	923,772	718,310	841,131	4,524,549
Lake and Peninsula	161,968	246,046	357,468	352,520	216,037	1,334,039
Matanuska-Susitna	15	0	0	0	0	15
North Star	0	0	319	48	621	988
Yakutat	73,894	124,659	137,327	99,324	175,206	610,410
Total Boroughs	3,446,066	4,640,645	5,726,547	4,052,536	4,754,909	22,620,703
City						
Adak	185,603	0	0	0	0	185,603
Akutan	534,413	595,846	501,904	356,934	409,960	2,399,057
Angoon	3,081	0	2,411	1,397	0	6,889
Aniak	0	0	0	60	0	60
Anvik	0	0	0	0	592	592
Atka	13,433	16,218	11,466	6,190	16,652	63,959
Bethel	4,740	15,331	73,833	89,113	39,153	222,170
Chefornak	249	17	0	0	0	266
Chignik	82,644	126,568	235,538	92,047	54,867	591,664
Clark's Point	40,458	133,445	60,896	0	46,657	281,456
Coffman Cove	0	0	149	130	0	279
Cordova	437,955	549,830	516,438	489,324	520,327	2,513,874
Craig	4,230	5,918	23,979	24,088	39,797	98,012
Dillingham	49,069	176,288	202,898	153,647	159,263	741,165

**Table 5
Fisheries Business Tax**

	FY 2002	FY 2001	FY 2000	FY 99	FY 98	Total All Years
Egegik	78,419	32,118	29,544	60,204	60,837	261,122
Emmonak	0	2,223	11,156	4,253	16,031	33,663
False Pass	7,122	61,187	85,764	24,695	31,070	209,838
Galena	0	0	153	0	2,805	2,958
Goodnews Bay	0	0	4,676	0	0	4,676
Haines	1,655	5,361	1,536	1,232	1,456	11,240
Homer	46,756	825	21,340	17,045	56,589	142,555
Hoonah	117,119	129,655	112,931	90,914	168,970	619,589
Hooper Bay	0	0	4,924	0	0	4,924
Hydaburg	0	0	1,654	1,235	95	2,984
Kake	106,354	23,524	48,619	21,844	56,874	257,215
Kaltag	267	0	0	0	700	967
Kenai	85,088	47,261	149,524	96,603	201,800	580,276
Ketchikan	276,572	253,049	328,763	282,794	270,987	1,412,165
King Cove	184,041	318,189	432,412	280,686	231,044	1,446,372
Klawock	700	2,062	702	936	0	4,400
Kodiak	562,000	841,405	616,528	534,700	561,788	3,116,421
Larsen Bay	16,784	55,415	102,160	66,763	55,135	296,257
Marshall	0	1,011	508	0	0	1,519
Mekoryuk	2,011	3,951	103	0	5,002	11,067
Nenana	0	0	49	3	100	152
Nome	2,043	0	0	400	608	3,051
North Pole	0	0	319	48	621	988
Palmer	15	0	0	0	0	15
Pelican	39,420	27,695	29,407	9,874	81,898	188,294
Petersburg	606,898	471,020	673,037	497,711	569,889	2,818,555
Pilot Point	12	3,054	89	2,730	1,628	7,513
Port Heiden	0	0	4	0	0	4
Port Lions	0	152	1,411	0	0	1,563
Quinhagak	5,514	3,591	0	0	0	9,105
Saint George	0	136,933	446,984	161,099	119,188	864,204
Saint Paul	212,556	289,428	1,781,341	719,758	586,273	3,589,356
Sand Point	103,564	135,373	149,285	106,975	126,933	622,130
Savoonga	0	790	0	0	0	790
Seldovia	14	0	0	0	0	14
Seward	239,760	351,549	259,273	193,814	235,157	1,279,553

**Table 5
Fisheries Business Tax**

	FY 2002	FY 2001	FY 2000	FY 99	FY 98	Total All Years
Shaktoolik	0	0	0	4,831	0	4,831
Soldotna	1,160	189	13	0	0	1,362
Tenakee Springs	0	800	534	0	0	1,334
Togiak	74,257	157,601	333,574	64,585	83,413	713,430
Toksook Bay	4,206	1,664	1,134	4,367	3,337	14,708
Unalakleet	2,190	9,536	10,239	2,121	9,273	33,359
Unalaska	2,510,541	2,833,916	2,957,811	2,168,493	2,129,684	12,600,445
Valdez	245,372	258,379	274,316	212,396	255,444	1,245,907
Whittier	46,449	67,271	54,918	53,945	77,490	300,073
Wrangell	72,995	59,241	55,473	53,864	60,166	301,739
Total Cities	7,007,729	8,204,879	10,611,720	6,953,848	7,349,553	40,127,729
Grand Total	\$11,158,745	\$13,702,505	\$17,097,294	\$11,645,747	\$12,966,262	\$66,570,553
Number of Communities Shared With	55	54	61	54	54	73
Additional Sharing with DCED	\$1,396,076	\$1,350,886	\$1,403,629	\$1,508,709	\$1,208,039	\$6,867,339

**Table 6
Fishery Resource Landing Tax**

	FY 2002	FY 2001	FY 2000	FY 99	FY 98	Total All Years
Municipality						
Sitka	\$3,005	\$800	\$265	\$901	\$0	\$4,971
Total Municipalities	3,005	800	265	901	0	4,971
Borough						
Aleutians East	11,696	17,142	17,448	12,166	97,535	155,987
Bristol Bay	0	0	0	0	5,098	5,098
Kenai Peninsula	23,509	22,861	8,882	36,398	3,112	94,762
Kodiak Island	37,162	5,219	24,592	10,247	13,946	91,166
Lake and Peninsula	1,019	0	0	0	0	1,019
Yakutat	9,612	0	2,244	438	636	12,930
Total Boroughs	82,998	45,222	53,166	59,249	120,327	360,962
City						
Adak	72,841	0	0	0	0	72,841
Akutan	11,206	15,983	17,448	11,412	98,531	154,580
Atka	2,706	8,989	9,846	3,502	9,748	34,791
Homer	0	4,765	87	0	0	4,852
Kodiak	15,987	3,260	17,102	836	17,894	55,079
Pelican	26	176	0	0	806	1,008
Petersburg	0	0	857	0	0	857
Port Lions	320	0	0	0	0	320
Saint Paul	20,392	16,567	72,529	33,078	93,407	235,973
Sand Point	490	0	0	0	(209)	281
Seward	28,273	18,096	8,795	10,846	2,998	69,008
Togiak	0	0	0	2,961	0	2,961
Unalaska	4,075,735	2,881,455	2,713,203	2,151,595	2,714,280	14,536,268
Total Cities	4,227,976	2,949,291	2,839,867	2,214,230	2,937,455	15,168,819
GRAND TOTAL	\$4,313,979	\$2,995,313	\$2,893,298	\$2,274,380	\$3,057,782	\$15,534,752
Number of Communities Subject to Sharing						
	16	12	13	12	13	19
Additional Sharing with DCED						
	\$256,648	\$246,740	\$210,866	\$151,627	\$53,273	\$919,154

**Table 7
Telephone Cooperative Tax**

	<i>FY 2002</i>	<i>FY 2001</i>	<i>FY 2000</i>	<i>FY 99</i>	<i>FY 98</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$209,740	\$265,596	\$286,707	\$457,859	\$143,128	\$1,363,030
Total Municipalities	209,740	265,596	286,707	457,859	143,128	1,363,030
Borough						
Bristol Bay	53,816	52,462	55,222	47,092	48,730	257,322
Denali	22,992	32,388	27,490	43,998	13,609	140,477
Kenai Peninsula	2,951	2,705	3,416	5,504	1,648	16,224
Matanuska-Susitna	374,610	448,918	438,862	704,673	214,589	2,181,652
North Slope	146,423	117,560	96,022	95,482	84,505	539,992
Northwest Arctic	3,103	3,412	3,042	2,258	1,281	13,096
Total Boroughs	603,895	657,445	624,054	899,007	364,362	3,148,763
City						
Aleknagik	1,641	1,554	1,871	2,250	2,523	9,839
Ambler	2,830	3,016	2,755	2,271	1,414	12,286
Anderson	3,107	3,825	5,146	8,110	2,697	22,885
Buckland	4,142	4,021	3,974	2,314	1,734	16,185
Clark's Point	1,094	1,036	935	900	841	4,806
Cordova	46,182	41,492	41,936	39,760	34,567	203,937
Deering	1,853	2,228	1,785	1,490	915	8,271
Dillingham	49,763	46,610	41,151	38,706	35,328	211,558
Houston	5,793	6,599	6,358	10,072	3,269	32,091
Kiana	4,670	3,486	4,003	2,957	2,433	17,549
Kivalina	3,203	2,868	2,679	2,309	1,637	12,696
Kobuk	1,432	1,241	1,500	812	790	5,775
Kotzebue	50,050	61,036	57,210	48,676	27,006	243,978
Manokotak	1,640	2,072	2,338	2,700	2,944	11,694
Nenana	397	94	0	0	0	491
Noorvik	6,101	4,711	5,296	3,902	2,657	22,667

**Table 7
Telephone Cooperative Tax**

	FY 2002	FY 2001	FY 2000	FY 99	FY 98	Total All Years
Palmer	75,711	104,024	76,059	122,773	36,432	414,999
Selawik	5,964	4,897	5,475	3,691	2,896	22,923
Seward	632	189	0	0	0	821
Shungnak	1,802	2,099	2,105	1,556	1,183	8,745
Valdez	77,984	132,120	115,425	104,857	40,510	470,896
Wasilla	123,914	151,767	110,934	177,683	54,761	619,059
Total Cities	469,905	580,985	488,935	577,789	256,537	2,374,151
Grand Total¹	<u>\$1,283,540</u>	<u>\$1,504,026</u>	<u>\$1,399,696</u>	<u>\$1,934,655</u>	<u>\$764,027</u>	<u>\$6,885,944</u>
Cost of Collection²	\$17,566	\$1,922	\$27,392	\$3,310	\$860	\$51,050
Number of Communities Shared With	29	29	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 2002	FY 2001	FY 2000	FY 99	FY 98	Total All Years
Municipality						
Anchorage	\$342,150	\$344,300	\$356,000	\$354,700	\$300,600	\$1,697,750
Juneau	59,200	53,700	65,200	57,900	59,200	295,200
Sitka	18,800	18,450	21,300	20,900	20,100	99,550
Total Municipalities	420,150	416,450	442,500	433,500	379,900	2,092,500
Borough						
Bristol Bay	11,750	14,800	13,000	16,050	10,500	66,100
Ketchikan Gateway	2,500	0	0	0	0	2,500
Yakutat	6,800	4,000	7,100	4,000	7,100	29,000
Total Boroughs	21,050	18,800	20,100	20,050	17,600	97,600
City						
Adak	3,700	0	0	0	0	3,700
Akutan	0	0	0	0	2,500	2,500
Cold Bay	0	4,000	0	0	0	4,000
Cordova	15,050	13,300	16,550	13,300	16,550	74,750
Craig	5,800	11,100	5,800	11,700	6,400	40,800
Delta Junction	0	0	0	0	2,700	2,700
Dillingham	4,000	5,200	4,000	5,200	4,000	22,400
Fairbanks	92,750	94,650	92,750	92,500	83,350	456,000
Fort Yukon	0	1,500	0	0	0	1,500
Galena	3,100	0	3,100	0	3,100	9,300
Haines	10,850	10,700	12,650	7,200	11,150	52,550
Homer	17,700	19,450	20,550	23,150	16,650	97,500
Hoonah	4,000	0	4,000	2,500	1,500	12,000
Kake	0	0	0	0	0	0
Kenai	26,400	17,300	26,400	15,800	21,400	107,300
Ketchikan	45,500	34,700	56,400	25,800	38,400	200,800
King Cove	2,500	4,000	2,500	4,000	2,500	15,500
Klawock	1,500	0	1,500	0	1,500	4,500
Kodiak	21,000	19,800	22,500	20,400	23,100	106,800
McGrath	5,500	0	4,000	0	4,000	13,500

**Table 8
Liquor License Fees**

	FY 2002	FY 2001	FY 2000	FY 99	FY 98	Total All Years
Nenana	5,500	4,600	4,000	4,600	6,400	25,100
Nome	19,400	14,800	17,900	14,800	19,400	86,300
North Pole	7,300	4,600	7,300	4,600	7,300	31,100
Palmer	10,200	15,100	11,500	15,100	12,100	64,000
Pelican	2,500	0	600	0	4,600	7,700
Petersburg	9,550	8,100	11,600	7,300	11,400	47,950
Saint George	1,500	0	3,000	0	1,500	6,000
Saint Paul	600	4,000	600	4,000	600	9,800
Sand Point	2,500	4,600	3,100	4,000	3,700	17,900
Seldovia	1,500	4,600	2,750	4,600	4,250	17,700
Seward	19,400	17,900	19,400	19,250	13,950	89,900
Skagway	9,850	8,200	8,300	6,050	10,150	42,550
Soldotna	12,300	15,400	17,100	16,200	28,080	89,080
Tanana	0	1,500	0	1,500	0	3,000
Tenakee Springs	0	0	0	600	1,500	2,100
Unalaska	14,200	7,700	15,000	8,900	16,200	62,000
Valdez	17,300	13,500	17,300	14,200	16,300	78,600
Wasilla	13,900	20,700	13,900	18,600	15,700	82,800
Whittier	5,300	3,950	5,300	4,250	5,900	24,700
Wrangell	8,400	13,200	8,000	13,600	8,000	51,200
Total Cities	420,550	398,150	439,350	383,700	425,830	2,067,580
GRAND TOTAL	\$861,750	\$833,400	\$901,950	\$837,250	\$823,330	\$4,257,680
Number of Communities Shared With	39	34	37	34	40	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: 2002 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: 2002 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

Adak
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
Diomed
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 Kalskag
Manokotak
Marshall
McGrath
Mekoryuk
Mountain Village

Second Class Cities

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

***Organized Under
Federal Law***
Metlakatla

Source: 2002 Alaska Municipal Officials Directory