

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2004
SHARED TAXES AND FEES
ANNUAL REPORT

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Frank Murkowski
Governor

William A. Corbus
Commissioner

2004

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 2004 which ended June 30, 2004.

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.

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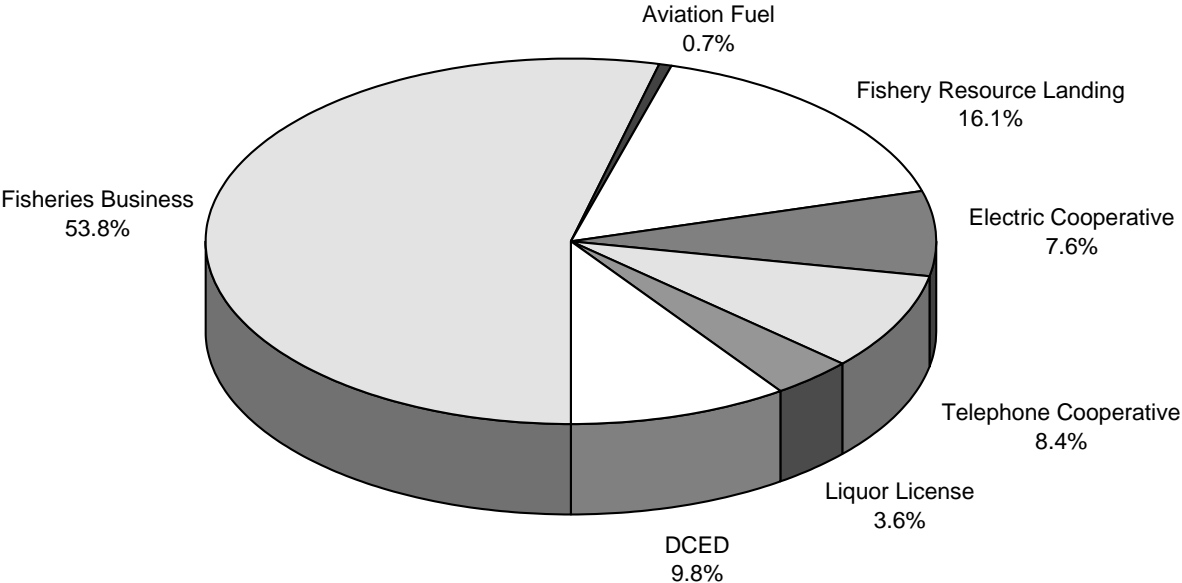
FY 2004 in Retrospect

Shared taxes and fees increased for the first time since fiscal year 2000. For fiscal year 2004, the increase from the previous year was \$3.8 million. The majority of the increase is attributed to the increase in fisheries taxes collected in this fiscal year; higher values of salmon, halibut, shellfish and ground fish were reported. Amounts shared under other tax and license fee programs for fiscal year 2003 were consistent with previous years.

The Department of Revenue shared taxes and fees with 123 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 2004:

Top Municipalities:	
Unalaska	\$ 6,870,075
Anchorage	1,395,392
Aleutians East Borough	1,380,437
Kenai Peninsula Borough	851,275
Kodiak Island Borough	743,410
Others	<u>10,010,137</u>
	21,250,726
Additional sharing through DCED	<u>2,301,684</u>
Total	<u>\$ 23,552,410</u>

Chart 1 - Summary of Shared Taxes and Fees



-- Prior Year Comparison --

Tax Type	FY 2004		FY 2003		FY 2002	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$12,672,941	53.8%	\$10,806,426	55.2%	\$11,158,745	52.8%
Fishery Resource Landing	3,781,803	16.1%	2,628,023	13.4%	4,313,979	20.4%
Telephone Cooperative	1,981,543	8.4%	1,709,074	8.7%	1,283,540	6.1%
Electric Cooperative	1,794,011	7.6%	1,752,988	8.9%	1,719,948	8.1%
Liquor License Fees	855,450	3.6%	840,700	4.3%	861,750	4.1%
Aviation Motor Fuel	164,978	0.7%	169,600	0.9%	158,781	0.7%
Subtotal	\$21,250,726	90.2%	\$17,906,811	91.4%	\$19,496,743	92.2%
Additional Sharing w/DCED:						
Fisheries Business	1,725,251	7.3%	1,362,651	7.0%	1,396,076	6.6%
Fishery Resource Landing	576,433	2.5%	321,440	1.6%	256,648	1.2%
Subtotal	\$2,301,684	9.8%	\$1,684,091	8.6%	\$1,652,724	7.8%
Grand Total	\$23,552,410	100%	\$19,590,902	100%	\$21,149,467	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 2004	FY 2003	Difference
Anchorage	\$1,395,392	\$1,352,032	\$43,360
Juneau	362,250	359,273	2,977
Sitka	494,506	383,869	110,637
Total Municipalities	2,252,148	2,095,174	156,974
Borough			
Aleutians East	1,380,437	1,233,959	146,478
Bristol Bay	528,641	463,154	65,487
Denali	51,647	52,462	(815)
Fairbanks North Star	294,464	282,104	12,360
Haines	99,971	125,351	(25,380)
Kenai Peninsula	851,275	707,102	144,173
Ketchikan Gateway	376,252	276,871	99,381
Kodiak Island	743,410	645,835	97,575
Lake and Peninsula	113,987	89,347	24,640
Matanuska-Susitna	695,000	697,648	(2,648)
North Slope	246,673	172,785	73,888
Northwest Arctic	9,130	691	8,439
Yakutat	58,842	98,050	(39,208)
Total Boroughs	5,449,729	4,845,359	604,370
City			
Adak	388,450	364,304	24,146
Akhiok	8	31	(23)
Akutan	643,898	599,706	44,192
Alakanuk	857	779	78
Aleknagik	2,008	1,017	991
Ambler	7,776	555	7,221
Anderson	5,554	5,619	(65)
Anvik	206	202	4
Atka	24,465	19,337	5,128
Barrow	22,487	22,977	(490)
Brevig Mission	388	358	30
Buckland	9,928	0	9,928
Chefornak	19	40	(21)
Chevak	1,139	1,015	124
Chignik	76,649	52,316	24,333
Chuathbaluk	97	86	11
Clark's Point	639	1,551	(912)
Coffman Cove	4,222	1,099	3,123
Cold Bay	2,724	4,816	(2,092)
Cordova	520,899	458,468	62,431
Craig	24,212	18,384	5,828
Deering	5,019	0	5,019
Delta Junction	5,877	4,814	1,063
Dillingham	167,371	142,501	24,870

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2004	FY 2003	Difference
Eek	326	319	7
Egegik	36,409	35,674	735
Elim	601	592	9
Emmonak	5,127	1,206	3,921
Fairbanks	200,666	206,284	(5,618)
False Pass	0	6,058	(6,058)
Fort Yukon	0	1,500	(1,500)
Galena	2,500	1,500	1,000
Gambell	823	819	4
Goodnews Bay	308	322	(14)
Grayling	249	239	10
Holy Cross	337	345	(8)
Homer	207,514	133,368	74,146
Hoonah	137,652	97,241	40,411
Hooper Bay	1,191	1,140	51
Houston	13,595	9,078	4,517
Huslia	413	432	(19)
Hydaburg	2,106	1,741	365
Kake	32,731	0	32,731
Kaltag	319	340	(21)
Kasaan	161	1,199	(1,038)
Kenai	137,738	107,810	29,928
Ketchikan	184,725	173,958	10,767
Kiana	11,297	679	10,618
King Cove	328,953	215,092	113,861
Kivalina	10,249	553	9,696
Klawock	6,416	1,516	4,900
Kobuk	3,822	0	3,822
Kodiak	655,224	523,802	131,422
Kotzebue	137,290	10,031	127,259
Koyuk	629	552	77
Larsen Bay	28,060	24,372	3,688
Lower Kalskag	268	265	3
Manokotak	1,668	1,682	(14)
Marshall	511	508	3
McGrath	5,500	4,000	1,500
Mekoryuk	2,023	2,967	(944)
Mountain Village	1,265	1,215	50
Nenana	8,172	7,352	820
New Stuyahok	605	564	41
Newhalen	241	250	(9)
Nightmute	256	233	23
Nome	26,934	23,788	3,146
Nondalton	317	324	(7)
Noorvik	14,856	992	13,864
North Pole	61,868	59,673	2,195
Nulato	527	532	(5)
Nunapitchuk	539	509	30

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2004	FY 2003	Difference
Old Harbor	337	745	(408)
Palmer	144,774	151,574	(6,800)
Pelican	8,487	48,548	(40,061)
Petersburg	552,967	476,492	76,475
Pilot Point	0	4	(4)
Pilot Station	820	819	1
Port Alexander	2	482	(480)
Port Lions	526	520	6
Quinhagak	8,277	4,592	3,685
Russian Mission	375	377	(2)
Saint George	1,500	0	1,500
Saint Mary's	864	804	60
Saint Michael	650	565	85
Saint Paul	353,227	336,290	16,937
Sand Point	201,048	147,379	53,669
Savoonga	908	874	34
Scammon Bay	486	492	(6)
Selawik	15,903	1,243	14,660
Seldovia	3,500	5,716	(2,216)
Seward	332,753	266,040	66,713
Shageluk	184	183	1
Shaktolik	408	392	16
Shishmaref	857	776	81
Shungnak	6,771	691	6,080
Skagway	12,650	4,550	8,100
Soldotna	41,812	42,826	(1,014)
Stebbins	650	653	(3)
Tanana	0	1,500	(1,500)
Tenakee Springs	224	0	224
Togiak	39,258	7,589	31,669
Toksook Bay	1,850	1,576	274
Unalakleet	2,829	1,890	939
Unalaska	6,870,075	5,381,214	1,488,861
Upper Kalskag	299	294	5
Valdez	399,684	316,922	82,762
Wales	287	276	11
Wasilla	236,756	244,151	(7,395)
Whittier	46,122	66,588	(20,466)
Wrangell	72,856	88,060	(15,204)
Total Cities	13,548,849	10,966,278	2,582,571
Grand Total	<u>\$21,250,726</u>	<u>\$17,906,811</u>	<u>\$3,343,915</u>

Shared Taxes and Fees Overview

Tax Program	Description	Sharing Cycle		FY 2004 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	\$ 164,978	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	\$ 1,794,011	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 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 2004 fisheries business tax subject to allocation by DCED was \$1,725,251.	August	Preceding Fiscal Year	\$ 12,672,941	57
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 2004 fishery resource landing tax subject to allocation by DCED was \$576,433.	September	Preceding Fiscal Year	\$ 3,781,803	17
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	\$ 1,981,543	28
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	\$ 855,450	39

Total Shared \$ 21,250,726

Table 2
FY 2004 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	\$1,395,392	\$19,103	\$662,937	\$42,777	\$0	\$309,425	\$361,150
Juneau	362,250	82,015	0	221,435	0	0	58,800
Sitka	494,506	0	0	474,029	477	0	20,000
Total Municipalities	2,252,148	101,118	662,937	738,241	477	309,425	439,950
Borough							
Aleutians East	1,380,437	0	0	1,365,445	14,992	0	0
Bristol Bay	528,641	0	9,146	450,975	0	58,020	10,500
Denali	51,647	0	17,728	0	0	33,919	0
Fairbanks North Star	294,464	0	294,104	360	0	0	0
Haines	99,971	0	0	94,421	0	0	5,550
Kenai Peninsula	851,275	0	164,084	676,737	6,101	4,353	0
Ketchikan Gateway	376,252	42,360	0	327,692	0	0	6,200
Kodiak Island	743,410	0	26,338	716,677	395	0	0
Lake and Peninsula	113,987	0	928	113,059	0	0	0
Matanuska-Susitna	695,001	0	141,961	386	0	552,654	0
North Slope	246,673	0	0	0	0	246,673	0
Northwest Arctic	9,129	0	692	0	0	8,437	0
Yakutat	58,842	0	0	47,862	1,980	0	9,000
Total Boroughs	5,449,729	42,360	654,981	3,793,614	23,468	904,056	31,250
City							
Adak	388,450	0	0	302,677	82,073	0	3,700
Akhiok	8	0	0	0	8	0	0
Akutan	643,898	0	0	632,084	11,814	0	0
Alakanuk	857	0	857	0	0	0	0

Table 2
FY 2004 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Aleknagik	2,008	0	252	0	0	1,756	0
Ambler	7,776	0	605	0	0	7,171	0
Anderson	5,554	0	970	0	0	4,584	0
Anvik	206	0	206	0	0	0	0
Atka	24,465	0	0	24,402	63	0	0
Barrow	22,487	0	22,487	0	0	0	0
Brevig Mission	388	0	388	0	0	0	0
Buckland	9,928	0	0	0	0	9,928	0
Chefornak	19	0	0	19	0	0	0
Chevak	1,139	0	1,139	0	0	0	0
Chignik	76,649	0	0	76,649	0	0	0
Chuathbaluk	97	0	97	0	0	0	0
Clark's Point	639	0	0	0	0	639	0
Coffman Cove	4,222	0	0	4,222	0	0	0
Cold Bay	2,724	0	0	0	224	0	2,500
Cordova	520,899	0	10,886	448,958	0	50,905	10,150
Craig	24,212	0	0	20,412	0	0	3,800
Deering	5,019	0	0	0	0	5,019	0
Delta Junction	5,877	0	5,877	0	0	0	0
Dillingham	167,371	0	8,139	99,889	0	54,743	4,600
Eek	326	0	326	0	0	0	0
Egegik	36,409	0	0	36,409	0	0	0
Elim	601	0	601	0	0	0	0
Emmonak	5,127	0	1,301	3,826	0	0	0
Fairbanks	200,666	0	124,587	279	0	0	75,800
Galena	2,500	0	0	0	0	0	2,500
Gambell	823	0	823	0	0	0	0
Goodnews Bay	308	0	308	0	0	0	0
Grayling	249	0	249	0	0	0	0
Holy Cross	337	0	337	0	0	0	0
Homer	207,514	0	26,548	156,890	226	0	23,850
Hoonah	137,652	0	0	133,052	0	0	4,600

Table 2
FY 2004 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Hooper Bay	1,191	0	1,159	32	0	0	0
Houston	13,595	0	5,049	0	0	8,546	0
Huslia	413	0	413	0	0	0	0
Hydaburg	2,106	0	0	2,106	0	0	0
Kake	32,731	0	0	32,731	0	0	0
Kaltag	319	0	319	0	0	0	0
Kasaan	161	0	0	161	0	0	0
Kenai	137,738	11,244	28,468	77,026	0	0	21,000
Ketchikan	184,725	0	0	142,925	0	0	41,800
Kiana	11,297	0	700	0	0	10,597	0
King Cove	328,953	0	0	326,453	0	0	2,500
Kivalina	10,249	0	549	0	0	9,700	0
Klawock	6,416	0	0	4,916	0	0	1,500
Kobuk	3,822	0	0	0	0	3,822	0
Kodiak	655,224	3,788	34,312	597,337	387	0	19,400
Kotzebue	137,290	0	10,348	0	0	126,942	0
Koyuk	629	0	629	0	0	0	0
Larsen Bay	28,060	0	0	28,060	0	0	0
Lower Kalskag	268	0	268	0	0	0	0
Manokotak	1,668	0	0	0	0	1,668	0
Marshall	511	0	511	0	0	0	0
McGrath	5,500	0	0	0	0	0	5,500
Mekoryuk	2,023	0	398	1,625	0	0	0
Mountain Village	1,265	0	1,265	0	0	0	0
Nenana	8,172	0	2,086	0	0	586	5,500
New Stuyahok	605	0	575	30	0	0	0
Newhalen	241	0	241	0	0	0	0
Nightmute	256	0	256	0	0	0	0
Nome	26,934	0	0	10,034	0	0	16,900
Nondalton	317	0	317	0	0	0	0
Noorvik	14,856	0	984	0	0	13,872	0
North Pole	61,868	0	55,986	82	0	0	5,800

Table 2
FY 2004 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Nulato	527	0	527	0	0	0	0
Nunapitchuk	539	0	539	0	0	0	0
Old Harbor	337	0	337	0	0	0	0
Palmer	144,774	2,861	20,418	0	0	111,695	9,800
Pelican	8,487	0	0	7,736	751	0	0
Petersburg	552,967	0	0	545,267	0	0	7,700
Pilot Station	820	0	820	0	0	0	0
Port Alexander	2	0	0	2	0	0	0
Port Lions	526	0	526	0	0	0	0
Quinhagak	8,277	0	794	7,483	0	0	0
Russian Mission	375	0	375	0	0	0	0
Saint George	1,500	0	0	0	0	0	1,500
Saint Mary's	864	0	864	0	0	0	0
Saint Michael	650	0	650	0	0	0	0
Saint Paul	353,227	0	0	328,120	24,507	0	600
Sand Point	201,048	0	0	195,686	2,862	0	2,500
Savoonga	908	0	908	0	0	0	0
Scammon Bay	486	0	486	0	0	0	0
Selawik	15,903	0	1,267	0	0	14,636	0
Seldovia	3,500	0	1,400	0	0	0	2,100
Seward	332,753	0	0	310,578	5,875	0	16,300
Shageluk	184	0	184	0	0	0	0
Shaktoolik	408	0	408	0	0	0	0
Shishmaref	857	0	857	0	0	0	0
Shungnak	6,771	0	736	0	0	6,035	0
Skagway	12,650	0	0	0	0	0	12,650
Soldotna	41,812	2,163	23,250	699	0	0	15,700
Stebbins	650	0	650	0	0	0	0
Tenakee Springs	224	0	0	224	0	0	0
Togiak	39,258	0	1,147	38,111	0	0	0
Toksook Bay	1,850	0	588	1,262	0	0	0
Unalakleet	2,829	0	1,857	972	0	0	0

Table 2
FY 2004 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Unalaska	6,870,075	0	0	3,226,807	3,629,068	0	14,200
Upper Kalskag	299	0	299	0	0	0	0
Valdez	399,684	0	24,997	215,577	0	142,410	16,700
Wales	287	0	287	0	0	0	0
Wasilla	236,756	1,444	36,704	0	0	182,808	15,800
Whittier	46,122	0	2,402	38,420	0	0	5,300
Wrangell	72,856	0	0	60,856	0	0	12,000
Total Cities	13,548,849	21,500	476,093	8,141,086	3,757,858	768,062	384,250
Grand Total	\$21,250,726	\$164,978	\$1,794,011	\$12,672,941	\$3,781,803	\$1,981,543	\$855,450
Number of Communities Shared With	123	8	79	57	17	28	39

**Table 3
Aviation Motor Fuel Tax**

	FY2004	FY2003	FY2002	FY2001	FY 2000	Total All Years
Municipality						
Anchorage (Merrill Field)	\$19,103	\$19,191	\$18,480	\$18,142	\$16,675	\$91,591
Juneau	82,015	86,724	85,897	81,732	84,505	420,873
Total Municipalities	101,118	105,915	104,377	99,874	101,180	512,464
Borough						
Ketchikan Gateway	42,360	42,532	38,327	43,006	29,008	195,233
Total Borough	42,360	42,532	38,327	43,006	29,008	195,233
City						
Kenai	11,244	7,627	7,006	8,509	9,360	43,746
Kodiak	3,788	3,820	3,513	4,131	6,184	21,436
Palmer	2,861	5,410	1,200	1,794	1,543	12,808
Soldotna	2,163	2,635	2,372	2,290	1,968	11,428
Wasilla	1,444	1,661	1,986	1,781	872	7,744
Total Cities	21,500	21,153	16,077	18,505	19,927	97,162
Grand Total¹	\$164,978	\$169,600	\$158,781	\$161,385	\$150,115	\$804,859
Cost of Collection	\$6,494	\$8,771	\$9,717	\$4,171	\$6,007	\$38,631
Number of Communities Shared With	8	8	8	8	8	8

¹ Net of cost of collection.

**Table 4
Electric Cooperative Tax**

	FY 2004	FY 2003	FY 2002	FY 2001	FY 2000	Total All Years
Municipality						
Anchorage	\$662,937	\$641,284	\$625,784	\$618,133	\$612,281	\$3,160,419
Total Municipalities	662,937	641,284	625,784	618,133	612,281	3,160,419
Borough						
Bristol Bay	9,146	8,438	9,257	9,494	9,572	45,907
Denali	17,728	18,001	18,210	17,608	15,900	87,447
Fairbanks North Star	294,104	281,941	283,715	285,940	283,594	1,429,294
Kenai Peninsula	164,084	172,902	166,347	146,169	148,732	798,234
Kodiak Island	26,338	26,202	26,854	13,623	12,843	105,860
Lake and Peninsula	928	1,352	747	1,013	797	4,837
Matanuska-Susitna	141,961	136,170	129,245	123,570	122,890	653,836
Northwest Arctic	692	691	688	625	641	3,337
Total Boroughs	654,981	645,697	635,063	598,042	594,969	3,128,752
City						
Alakanuk	857	779	736	696	703	3,771
Aleknagik	252	247	246	338	348	1,431
Ambler	605	555	529	542	554	2,785
Anderson	970	962	953	1,026	1,067	4,978
Anvik	206	202	212	203	216	1,039
Barrow	22,487	22,977	24,039	24,147	24,525	118,175
Brevig Mission	388	358	344	313	260	1,663
Chevak	1,139	1,015	882	784	765	4,585
Chuathbaluk	97	86	90	0	86	359
Cordova	10,886	11,163	10,896	11,164	11,250	55,359
Delta Junction	5,877	4,814	4,598	4,550	5,301	25,140
Dillingham	8,139	7,979	7,968	8,111	8,346	40,543
Eek	326	319	322	289	295	1,551
Elim	601	592	494	422	412	2,521
Emmonak	1,301	1,206	1,146	1,199	1,199	6,051
Fairbanks	124,587	124,021	122,338	120,324	121,815	613,085

**Table 4
Electric Cooperative Tax**

	FY 2004	FY 2003	FY 2002	FY 2001	FY 2000	Total All Years
Gambell	823	819	896	916	869	4,323
Goodnews Bay	308	322	320	286	310	1,546
Grayling	249	239	241	237	250	1,216
Holy Cross	337	345	373	338	359	1,752
Homer	26,548	24,280	22,396	22,724	23,011	118,959
Hooper Bay	1,159	1,140	1,157	1,130	1,084	5,670
Houston	5,049	395	380	266	190	6,280
Huslia	413	432	417	395	370	2,027
Kaltag	319	340	341	351	331	1,682
Kenai	28,468	29,322	28,957	29,062	29,433	145,242
Kiana	700	679	663	646	621	3,309
Kivalina	549	553	517	507	498	2,624
Kodiak	34,312	34,256	35,167	35,220	35,489	174,444
Kotzebue	10,348	10,031	10,058	10,179	10,201	50,817
Koyuk	629	552	556	532	554	2,823
Lower Kalskag	268	265	265	266	225	1,289
Marshall	511	508	508	485	448	2,460
Mekoryuk	398	396	381	365	381	1,921
Mountain Village	1,265	1,215	1,171	1,148	1,154	5,953
Nenana	2,086	2,157	2,088	1,929	1,796	10,056
New Stuyahok	575	564	574	533	522	2,768
Newhalen	241	250	255	294	294	1,334
Nightmute	256	233	255	219	193	1,156
Nondalton	317	324	334	355	423	1,753
Noorvik	984	992	832	815	808	4,431
North Pole	55,986	55,073	54,046	47,563	47,646	260,314
Nulato	527	532	520	536	537	2,652
Nunapitchuk	539	509	500	477	475	2,500
Old Harbor	337	336	333	331	340	1,677
Palmer	20,418	19,686	18,940	18,844	18,328	96,216
Pilot Station	820	819	667	597	575	3,478
Port Lions	526	520	498	583	481	2,608

Table 4
Electric Cooperative Tax

	FY 2004	FY 2003	FY 2002	FY 2001	FY 2000	Total All Years
Quinhagak	794	730	687	623	579	3,413
Russian Mission	375	377	336	306	308	1,702
Saint Mary's	864	804	838	695	683	3,884
Saint Michael	650	565	553	528	508	2,804
Savoonga	908	874	837	800	760	4,179
Scammon Bay	486	492	505	476	457	2,416
Selawik	1,267	1,243	1,100	1,104	1,002	5,716
Seldovia	1,400	1,416	1,469	1,531	1,481	7,297
Shageluk	184	183	180	154	156	857
Shaktolik	408	392	388	377	384	1,949
Shishmaref	857	776	771	727	714	3,845
Shungnak	736	691	674	653	625	3,379
Soldotna	23,250	23,196	22,811	22,426	22,107	113,790
Stebbins	650	653	686	643	603	3,235
Togiak	1,147	1,124	1,163	1,151	1,158	5,743
Toksook Bay	588	574	558	508	545	2,773
Unalakleet	1,857	1,845	1,952	1,975	2,060	9,689
Upper Kalskag	299	294	297	295	284	1,469
Valdez	24,997	25,804	26,002	26,282	26,300	129,385
Wales	287	276	265	250	265	1,343
Wasilla	36,704	35,463	33,834	34,422	31,781	172,204
Whittier	2,402	2,876	2,796	2,927	2,589	13,590
Total Cities	476,093	466,007	459,101	451,090	450,687	2,302,978
Grand Total¹	<u>\$1,794,011</u>	<u>\$1,752,988</u>	<u>\$1,719,948</u>	<u>\$1,667,265</u>	<u>\$1,657,937</u>	<u>\$8,592,149</u>
Cost of Collection	\$3,078	\$3,262	\$4,268	\$2,278	\$911	\$13,797
Number of Communities Shared With	79	79	79	78	79	79

¹ Net of cost of collection

**Table 5
Fisheries Business Tax**

	FY2004	FY2003	FY 2002	FY 2001	FY 2000	Total All Years
Municipality						
Anchorage	\$42,777	\$31,642	\$17,289	\$22,553	\$47,066	\$161,327
Juneau	221,435	218,549	189,554	238,262	175,840	1,043,640
Sitka	474,029	361,336	498,107	596,166	536,121	2,465,759
Total Municipalities	738,241	611,527	704,950	856,981	759,027	3,670,726
Borough						
Aleutians East	1,365,445	1,212,887	934,034	1,354,864	1,409,784	6,277,014
Bristol Bay	450,975	385,254	494,491	918,305	1,439,586	3,688,611
Fairbanks North Star	360	163	0	0	319	842
Haines	94,421	114,501	165,686	191,323	238,339	804,270
Kenai Peninsula	676,737	512,894	482,232	210,869	811,345	2,694,077
Ketchikan Gateway	327,692	234,339	374,535	312,454	408,607	1,657,627
Kodiak Island	716,677	573,595	759,211	1,282,125	923,772	4,255,380
Lake and Peninsula	113,059	87,995	161,968	246,046	357,468	966,536
Matanuska-Susitna	386	0	15	0	0	401
Yakutat	47,862	91,550	73,894	124,659	137,327	475,292
Total Boroughs	3,793,614	3,213,178	3,446,066	4,640,645	5,726,547	20,820,050
City						
Adak	302,677	322,497	185,603	0	0	810,777
Akutan	632,084	580,806	534,413	595,846	501,904	2,845,053
Angoon	0	0	3,081	0	2,411	5,492
Atka	24,402	19,337	13,433	16,218	11,466	84,856
Bethel	0	0	4,740	15,331	73,833	93,904
Chefornak	19	40	249	17	0	325
Chignik	76,649	52,316	82,644	126,568	235,538	573,715
Clark's Point	0	0	40,458	133,445	60,896	234,799
Coffman Cove	4,222	1,099	0	0	149	5,470
Cordova	448,958	386,605	437,955	549,830	516,438	2,339,786
Craig	20,412	4,784	4,230	5,918	23,979	59,323
Dillingham	99,889	78,807	49,069	176,288	202,898	606,951
Egegik	36,409	35,674	78,419	32,118	29,544	212,164
Emmonak	3,826	0	0	2,223	11,156	17,205
Fairbanks	279	163	0	0	0	442
False Pass	0	6,058	7,122	61,187	85,764	160,131

**Table 5
Fisheries Business Tax**

	FY2004	FY2003	FY 2002	FY 2001	FY 2000	Total All Years
Galena	0	0	0	0	153	153
Goodnews Bay	0	0	0	0	4,676	4,676
Haines	0	0	1,655	5,361	1,536	8,552
Homer	156,890	89,038	46,756	825	21,340	314,849
Hoonah	133,052	94,741	117,119	129,655	112,931	587,498
Hooper Bay	32	0	0	0	4,924	4,956
Hydaburg	2,106	1,741	0	0	1,654	5,501
Take	32,731	0	106,354	23,524	48,619	211,228
Kaltag	0	0	267	0	0	267
Kasaan	161	1,199	0	0	0	1,360
Kenai	77,026	53,561	85,088	47,261	149,524	412,460
Ketchikan	142,925	141,758	276,572	253,049	328,763	1,143,067
King Cove	326,453	211,092	184,041	318,189	432,412	1,472,187
Klawock	4,916	1,516	700	2,062	702	9,896
Kodiak	597,337	467,426	562,000	841,405	616,528	3,084,696
Larsen Bay	28,060	24,372	16,784	55,415	102,160	226,791
Marshall	0	0	0	1,011	508	1,519
Mekoryuk	1,625	2,571	2,011	3,951	103	10,261
Nenana	0	0	0	0	49	49
New Stuyahok	30	0	0	0	0	30
Nome	10,034	8,988	2,043	0	0	21,065
North Pole	82	0	0	0	319	401
Palmer	0	0	15	0	0	15
Pelican	7,736	48,065	39,420	27,695	29,407	152,323
Petersburg	545,267	467,342	606,898	471,020	673,037	2,763,564
Pilot Point	0	4	12	3,054	89	3,159
Port Alexander	2	482	0	0	0	484
Port Heiden	0	0	0	0	4	4
Port Lions	0	0	0	152	1,411	1,563
Quinhagak	7,483	3,862	5,514	3,591	0	20,450
Saint George	0	0	0	136,933	446,984	583,917
Saint Paul	328,120	313,336	212,556	289,428	1,781,341	2,924,781
Sand Point	195,686	141,763	103,564	135,373	149,285	725,671
Savoonga	0	0	0	790	0	790
Seldovia	0	0	14	0	0	14
Seward	310,578	239,554	239,760	351,549	259,273	1,400,714

**Table 5
Fisheries Business Tax**

	FY2004	FY2003	FY 2002	FY 2001	FY 2000	Total All Years
Soldotna	699	595	1,160	189	13	2,656
Tenakee Springs	224	0	0	800	534	1,558
Togiak	38,111	6,465	74,257	157,601	333,574	610,008
Toksook Bay	1,262	1,002	4,206	1,664	1,134	9,268
Unalakleet	972	45	2,190	9,536	10,239	22,982
Unalaska	3,226,807	2,913,343	2,510,541	2,833,916	2,957,811	14,442,418
Valdez	215,577	127,552	245,372	258,379	274,316	1,121,196
Whittier	38,420	57,262	46,449	67,271	54,918	264,320
Wrangell	60,856	74,860	72,995	59,241	55,473	323,425
Total Cities	8,141,086	6,981,721	7,007,729	8,204,879	10,611,720	40,947,135
Grand Total	\$12,672,941	\$10,806,426	\$11,158,745	\$13,702,505	\$17,097,294	\$65,437,911
Number of Communities Shared With	57	52	55	54	61	73
Additional Sharing with DCED	\$1,725,251	\$1,362,651	\$1,396,076	\$1,350,886	\$1,403,629	\$5,513,243

**Table 6
Fishery Resource Landing Tax**

	FY 2004	FY 2003	FY 2002	FY 2001	FY 2000	Total All Years
Municipality						
Sitka	\$477	\$2,883	\$3,005	\$800	\$265	\$7,430
Total Municipalities	477	2,883	3,005	800	265	7,430
Borough						
Aleutians East	14,992	21,072	11,696	17,142	17,448	82,350
Kenai Peninsula	6,101	16,883	23,509	22,861	8,882	78,236
Kodiak Island	395	36,788	37,162	5,219	24,592	104,156
Lake and Peninsula	0	0	1,019	0	0	1,019
Yakutat	1,980	0	9,612	0	2,244	13,836
Total Boroughs	23,468	74,743	82,998	45,222	53,166	279,597
City						
Adak	82,073	41,807	72,841	0	0	196,721
Akhiok	8	31	0	0	0	39
Akutan	11,814	18,900	11,206	15,983	17,448	75,351
Atka	63	0	2,706	8,989	9,846	21,604
Clark's Point	0	72	0	0	0	72
Cold Bay	224	816	0	0	0	1,040
Homer	226	0	0	4,765	87	5,078
Kodiak	387	0	15,987	3,260	17,102	36,736
Old Harbor	0	409	0	0	0	409
Pelican	751	483	26	176	0	1,436
Petersburg	0	0	0	0	857	857
Port Lions	0	0	320	0	0	320
Saint Paul	24,507	18,954	20,392	16,567	72,529	152,949
Sand Point	2,862	1,016	490	0	0	4,368
Seward	5,875	7,738	28,273	18,096	8,795	68,777
Unalaska	3,629,068	2,460,171	4,075,735	2,881,455	2,713,203	15,759,632
Total Cities	3,757,858	2,550,397	4,227,976	2,949,291	2,839,867	16,325,389
GRAND TOTAL	\$3,781,803	\$2,628,023	\$4,313,979	\$2,995,313	\$2,893,298	\$16,612,416
Number of Communities Subject to Sharing						
	17	15	16	12	13	19
Additional Sharing with DCED						
	\$576,433	\$321,440	\$256,648	\$246,740	\$210,866	\$1,612,127

**Table 7
Telephone Cooperative Tax**

	<i>FY 2004</i>	<i>FY 2003</i>	<i>FY 2002</i>	<i>FY 2001</i>	<i>FY 2000</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$309,425	\$314,365	\$209,740	\$265,596	\$286,707	\$1,385,833
Total Municipalities	309,425	314,365	209,740	265,596	286,707	1,385,833
Borough						
Bristol Bay	58,020	54,662	53,816	52,462	55,222	274,182
Denali	33,919	34,461	22,992	32,388	27,490	151,250
Kenai Peninsula	4,353	4,423	2,951	2,705	3,416	17,848
Matanuska-Susitna	552,654	561,478	374,610	448,918	438,862	2,376,522
North Slope	246,673	172,785	146,423	117,560	96,022	779,463
Northwest Arctic	8,437	0	3,103	3,412	3,042	17,994
Total Boroughs	904,056	827,809	603,895	657,445	624,054	3,617,259
City						
Aleknagik	1,756	770	1,641	1,554	1,871	7,592
Ambler	7,171	0	2,830	3,016	2,755	15,772
Anderson	4,584	4,657	3,107	3,825	5,146	21,319
Buckland	9,928	0	4,142	4,021	3,974	22,065
Clark's Point	639	1,479	1,094	1,036	935	5,183
Cordova	50,905	47,400	46,182	41,492	41,936	227,915
Deering	5,019	0	1,853	2,228	1,785	10,885
Dillingham	54,743	51,115	49,763	46,610	41,151	243,382
Houston	8,546	8,683	5,793	6,599	6,358	35,979
Kiana	10,597	0	4,670	3,486	4,003	22,756
Kivalina	9,700	0	3,203	2,868	2,679	18,450
Kobuk	3,822	0	1,432	1,241	1,500	7,995
Kotzebue	126,942	0	50,050	61,036	57,210	295,238
Manokotak	1,668	1,682	1,640	2,072	2,338	9,400
Nenana	586	595	397	94	0	1,672
Noorvik	13,872	0	6,101	4,711	5,296	29,980

**Table 7
Telephone Cooperative Tax**

	FY 2004	FY 2003	FY 2002	FY 2001	FY 2000	Total All Years
Palmer	111,695	113,478	75,711	104,024	76,059	480,967
Selawik	14,636	0	5,964	4,897	5,475	30,972
Seward	0	948	632	189	0	1,769
Shungnak	6,035	0	1,802	2,099	2,105	12,041
Valdez	142,410	150,366	77,984	132,120	115,425	618,305
Wasilla	182,808	185,727	123,914	151,767	110,934	755,150
Total Cities	768,062	566,900	469,905	580,985	488,935	2,874,787
Grand Total¹	<u>\$1,981,543</u>	<u>\$1,709,074</u>	<u>\$1,283,540</u>	<u>\$1,504,026</u>	<u>\$1,399,696</u>	<u>\$7,877,879</u>
Cost of Collection²	\$13,360	\$13,360	\$17,566	\$1,922	\$27,392	\$73,600
Number of Communities Shared With	28	18	29	29	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

	<i>FY 2004</i>	<i>FY 2003</i>	<i>FY 2002</i>	<i>FY 2001</i>	<i>FY 2000</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$361,150	\$345,550	\$342,150	\$344,300	\$356,000	\$1,749,150
Juneau	58,800	54,000	59,200	53,700	65,200	290,900
Sitka	20,000	19,650	18,800	18,450	21,300	98,200
Total Municipalities	439,950	419,200	420,150	416,450	442,500	2,138,250
Borough						
Bristol Bay	10,500	14,800	11,750	14,800	13,000	64,850
Haines	5,550	10,850	10,850	10,700	12,650	50,600
Ketchikan Gateway	6,200	0	2,500	0	0	8,700
Kodiak Island	0	9,250	0	0	0	9,250
Yakutat	9,000	6,500	6,800	4,000	7,100	33,400
Total Boroughs	31,250	41,400	31,900	29,500	32,750	166,800
City						
Adak	3,700	0	3,700	0	0	7,400
Cold Bay	2,500	4,000	0	4,000	0	10,500
Cordova	10,150	13,300	15,050	13,300	16,550	68,350
Craig	3,800	13,600	5,800	11,100	5,800	40,100
Dillingham	4,600	4,600	4,000	5,200	4,000	22,400
Fairbanks	75,800	82,100	92,750	94,650	92,750	438,050
Fort Yukon	0	1,500	0	1,500	0	3,000
Galena	2,500	1,500	3,100	0	3,100	10,200
Homer	23,850	20,050	17,700	19,450	20,550	101,600
Hoonah	4,600	2,500	4,000	0	4,000	15,100
Kenai	21,000	17,300	26,400	17,300	26,400	108,400
Ketchikan	41,800	32,200	45,500	34,700	56,400	210,600
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	19,400	18,300	21,000	19,800	22,500	101,000
McGrath	5,500	4,000	5,500	0	4,000	19,000

**Table 8
Liquor License Fees**

	FY 2004	FY 2003	FY 2002	FY 2001	FY 2000	Total All Years
Nenana	5,500	4,600	5,500	4,600	4,000	24,200
Nome	16,900	14,800	19,400	14,800	17,900	83,800
North Pole	5,800	4,600	7,300	4,600	7,300	29,600
Palmer	9,800	13,000	10,200	15,100	11,500	59,600
Pelican	0	0	2,500	0	600	3,100
Petersburg	7,700	9,150	9,550	8,100	11,600	46,100
Saint George	1,500	0	1,500	0	3,000	6,000
Saint Paul	600	4,000	600	4,000	600	9,800
Sand Point	2,500	4,600	2,500	4,600	3,100	17,300
Seldovia	2,100	4,300	1,500	4,600	2,750	15,250
Seward	16,300	17,800	19,400	17,900	19,400	90,800
Skagway	12,650	4,550	9,850	8,200	8,300	43,550
Soldotna	15,700	16,400	12,300	15,400	17,100	76,900
Tanana	0	1,500	0	1,500	0	3,000
Unalaska	14,200	7,700	14,200	7,700	15,000	58,800
Valdez	16,700	13,200	17,300	13,500	17,300	78,000
Wasilla	15,800	21,300	13,900	20,700	13,900	85,600
Whittier	5,300	6,450	5,300	3,950	5,300	26,300
Wrangell	12,000	13,200	8,400	13,200	8,000	54,800
Total Cities	384,250	380,100	409,700	387,450	426,700	1,988,200
GRAND TOTAL	<u>\$855,450</u>	<u>\$840,700</u>	<u>\$861,750</u>	<u>\$833,400</u>	<u>\$901,950</u>	<u>\$4,293,250</u>
Number of Communities Shared With	39	38	39	34	34	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 Economic Development for disbursement to eligible municipalities under AS 29.60.450.

Fishery Resource Landing Tax

AS 43.77.060. REVENUE SHARING. (a) Subject to appropriation by the legislature and except as provided in (b) of this section, the commissioner 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 Economic Development for disbursement to eligible municipalities under AS 29.60.450.

Telephone Cooperative Tax

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

proportion that the revenue was earned within the city or the borough area outside the city.

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

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	Home Rule	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: 2004 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

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: 2004 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
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
Cheforak
Chevak
Chignik
Chuathbaluk
Clark's Point
Coffman Cove
Cold Bay
Deering
Delta Junction
Diomedea
Eagle
Eek
Egegik
Ekwok
Elim
Emmonak
False Pass
Fort Yukon
Gambell
Golovin
Goodnews Bay
Grayling
Gustavus ¹
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

Second Class Cities

Mountain Village
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
Shaktolik
Shishmaref
Shungnak
Stebbins
Teller
Tenakee Springs
Thorne Bay
Togiak
Toksook Bay
Unalakleet
Upper Kalskag
Wainwright
Wales
White Mountain
Whittier

Organized Under Federal Law

Metlakatla

¹ Incorporated April 1, 2004