

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2005
SHARED TAXES AND FEES
ANNUAL REPORT

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Frank Murkowski
Governor

William A. Corbus
Commissioner

2005

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 2005 which ended June 30, 2005.

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.

Table of Contents

Executive Summary	
FY 2005 in Retrospect.....	1
Summary of Shared Taxes and Fees (Chart 1)	2
Summary of Shared Taxes and Fees by Municipality (Table 1)	3
Shared Taxes and Fees Overview	6
Shared Taxes and Fees Detail	
FY 2005 Shared Amounts by Municipality by Tax and License Type (Table 2)	7
Five Year Comparison of Shared Taxes and Fees	
Aviation Motor Fuel Tax (Table 3)	12
Electric Cooperative Tax (Table 4)	13
Fisheries Business Tax (Table 5).....	16
Fishery Resource Landing Tax (Table 6)	19
Telephone Cooperative Tax (Table 7).....	20
Liquor License Fees (Table 8).....	22
Appendices	
Appendix A - Shared Taxes and Fees Statutes.....	A-1
Appendix B - Unified Municipalities and Boroughs.....	B-1
Appendix C - Incorporated Cities within Boroughs.....	C-1
Appendix D - Incorporated Cities within Alaska	D-1

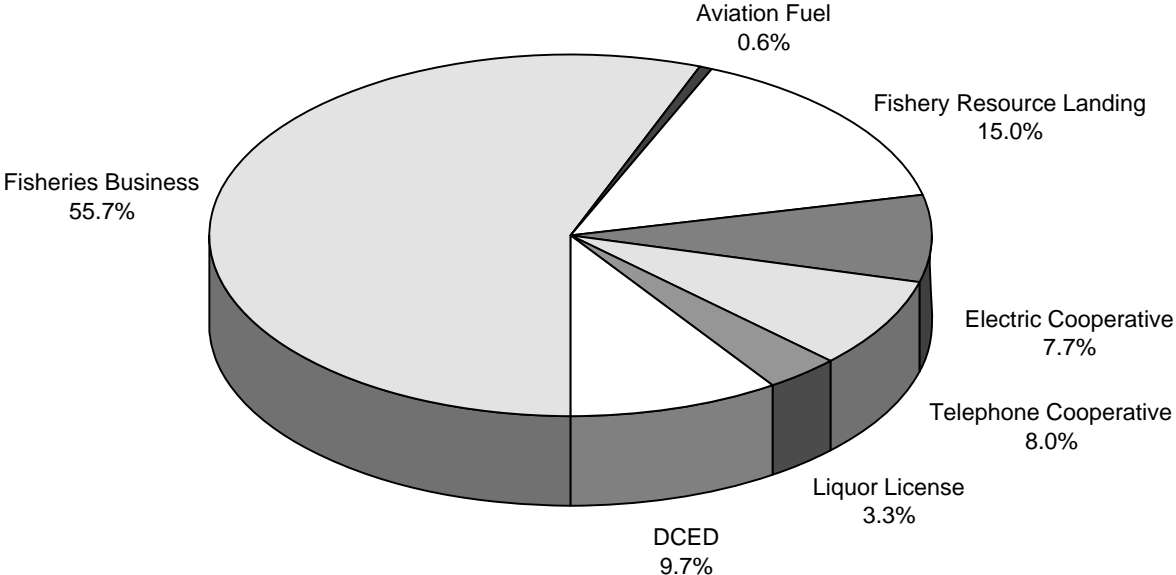
FY 2005 in Retrospect

Shared taxes and fees increased by 2.6% or \$610,828 over the fiscal year 2004 levels. The increase is principally attributable to the fisheries taxes. The amounts shared under other programs have not changed substantially from fiscal year 2004.

The Department of Revenue distributed taxes and fees with 121 communities throughout Alaska. Municipalities and boroughs receiving the largest combined amount of shared taxes and fees for FY 2005:

Top Municipalities:	
Unalaska	\$ 6,492,111
Anchorage	1,395,171
Aleutians East Borough	1,328,437
Bristol Bay Borough	922,524
Kodiak Island Borough	831,301
Others	<u>10,892,010</u>
	21,861,554
Additional sharing through	
DCED	<u>2,342,991</u>
Total	<u>\$ 24,204,545</u>

Chart 1 - Summary of Shared Taxes and Fees



-- Prior Year Comparison --

Tax Type	FY 2005		FY 2004		FY 2003	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$13,485,844	55.7%	\$12,672,941	53.8%	\$10,806,426	55.2%
Fishery Resource Landing	3,624,314	15.0%	3,781,803	16.1%	2,628,023	13.4%
Telephone Cooperative	1,926,187	8.0%	1,981,543	8.4%	1,709,074	8.7%
Electric Cooperative	1,868,400	7.7%	1,794,011	7.6%	1,752,988	8.9%
Liquor License Fees	806,100	3.3%	855,450	3.6%	840,700	4.3%
Aviation Motor Fuel	150,709	0.6%	164,978	0.7%	169,600	0.9%
Subtotal	\$21,861,554	90.3%	\$21,250,726	90.2%	\$17,906,811	91.4%
Additional Sharing w/DCED:						
Fisheries Business	1,738,224	7.2%	1,725,251	7.3%	1,362,651	7.0%
Fishery Resource Landing	604,767	2.5%	576,433	2.5%	321,440	1.6%
Subtotal	\$2,342,991	9.7%	\$2,301,684	9.8%	\$1,684,091	8.6%
Grand Total	\$24,204,545	100%	\$23,552,410	100%	\$19,590,902	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 2005	FY 2004	Difference
Anchorage	\$1,395,171	\$1,395,392	(\$221)
Juneau	426,645	362,250	64,395
Sitka	694,437	494,506	199,931
Total Municipalities	2,516,253	2,252,148	264,105
Borough			
Aleutians East	1,328,437	1,380,437	(52,000)
Bristol Bay	922,524	528,641	393,883
Denali	55,335	51,647	3,688
Fairbanks North Star	304,457	294,464	9,993
Haines	160,059	99,971	60,088
Kenai Peninsula	819,700	851,275	(31,575)
Ketchikan Gateway	316,570	376,252	(59,682)
Kodiak Island	831,301	743,410	87,891
Lake and Peninsula	72,234	113,987	(41,753)
Matanuska-Susitna	718,650	695,000	23,650
North Slope	261,019	246,673	14,346
Northwest Arctic	5,838	9,130	(3,292)
Yakutat	42,108	58,842	(16,734)
Total Boroughs	5,838,232	5,449,729	388,503
City			
Adak	301,108	388,450	(87,342)
Akhiok	0	8	(8)
Akutan	644,267	643,898	369
Alakanuk	874	857	17
Aleknagik	2,143	2,008	135
Ambler	4,741	7,776	(3,035)
Anderson	5,660	5,554	106
Angoon	442	0	442
Anvik	213	206	7
Atka	32,968	24,465	8,503
Barrow	22,582	22,487	95
Brevig Mission	415	388	27
Buckland	5,634	9,928	(4,294)
Chefornak	107	19	88
Chevak	1,141	1,139	2
Chignik	42,355	76,649	(34,294)
Chuathbaluk	103	97	6
Clark's Point	649	639	10
Coffman Cove	1,256	4,222	(2,966)
Cold Bay	0	2,724	(2,724)
Cordova	669,917	520,899	149,018
Craig	81,506	24,212	57,294
Deering	3,008	5,019	(2,011)
Delta Junction	9,487	5,877	3,610

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2005	FY 2004	Difference
Dillingham	221,046	167,371	53,675
Eek	335	326	9
Egegik	28,851	36,409	(7,558)
Elim	569	601	(32)
Emmonak	7,282	5,127	2,155
Fairbanks	209,563	200,666	8,897
Fort Yukon	1,500	0	1,500
Galena	1,500	2,500	(1,000)
Gambell	824	823	1
Goodnews Bay	329	308	21
Grayling	277	249	28
Holy Cross	330	337	(7)
Homer	118,451	207,514	(89,063)
Hoonah	196,108	137,652	58,456
Hooper Bay	1,152	1,191	(39)
Houston	13,736	13,595	141
Huslia	422	413	9
Hydaburg	3,847	2,106	1,741
Kake	8,390	32,731	(24,341)
Kaltag	310	319	(9)
Kasaan	2,075	161	1,914
Kenai	188,643	137,738	50,905
Ketchikan	215,211	184,725	30,486
Kiana	6,165	11,297	(5,132)
King Cove	367,138	328,953	38,185
Kivalina	5,624	10,249	(4,625)
Klawock	143	6,416	(6,273)
Kobuk	2,234	3,822	(1,588)
Kodiak	719,000	655,224	63,776
Kotzebue	80,498	137,290	(56,792)
Koyuk	681	629	52
Larsen Bay	37,505	28,060	9,445
Lower Kalskag	274	268	6
Manokotak	1,588	1,668	(80)
Marshall	1,578	511	1,067
McGrath	0	5,500	(5,500)
Mekoryuk	2,330	2,023	307
Mountain Village	1,241	1,265	(24)
Nenana	2,622	8,172	(5,550)
New Stuyahok	553	605	(52)
Newhalen	233	241	(8)
Nightmute	250	256	(6)
Nome	28,701	26,934	1,767
Nondalton	302	317	(15)
Noorvik	7,446	14,856	(7,410)
North Pole	61,093	61,868	(775)
Nulato	547	527	20
Nunapitchuk	562	539	23

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2005	FY 2004	Difference
Old Harbor	347	337	10
Palmer	148,279	144,774	3,505
Pelican	15,131	8,487	6,644
Petersburg	639,040	552,967	86,073
Pilot Station	784	820	(36)
Port Alexander	1,245	2	1,243
Port Lions	546	526	20
Quinhagak	18,611	8,277	10,334
Russian Mission	365	375	(10)
Saint George	0	1,500	(1,500)
Saint Mary's	872	864	8
Saint Michael	668	650	18
Saint Paul	378,167	353,227	24,940
Sand Point	213,740	201,048	12,692
Savoonga	871	908	(37)
Scammon Bay	565	486	79
Selawik	8,383	15,903	(7,520)
Seldovia	5,698	3,500	2,198
Seward	335,196	332,753	2,443
Shageluk	178	184	(6)
Shaktolik	384	408	(24)
Shishmaref	791	857	(66)
Shungnak	4,311	6,771	(2,460)
Skagway	5,150	12,650	(7,500)
Soldotna	40,310	41,812	(1,502)
Stebbins	674	650	24
Tenakee Springs	16	224	(208)
Togiak	23,188	39,258	(16,070)
Toksook Bay	1,294	1,850	(556)
Unalakleet	3,997	2,829	1,168
Unalaska	6,492,111	6,870,075	(377,964)
Upper Kalskag	309	299	10
Valdez	339,650	399,684	(60,034)
Wales	269	287	(18)
Wasilla	246,621	236,756	9,865
Whittier	41,884	46,122	(4,238)
Wrangell	157,789	72,856	84,933
Total Cities	13,507,069	13,548,849	(41,780)
Grand Total	<u>\$21,861,554</u>	<u>\$21,250,726</u>	<u>\$610,828</u>

Shared Taxes and Fees Overview

Tax Program	Description	Sharing Cycle		FY 2005 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	\$ 150,709	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	\$ 1,868,400	83
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 2005 fisheries business tax subject to allocation by DCED was \$1,738,244.	August	Preceding Fiscal Year	\$ 13,485,844	59
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 2005 fishery resource landing tax subject to allocation by DCED was \$604,767.	September	Preceding Fiscal Year	\$ 3,624,314	15
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	\$ 1,926,187	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	\$ 806,100	36

Total Shared \$ 21,861,554

Table 2
FY 2005 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	\$1,395,171	\$19,016	\$691,350	\$29,594	\$0	\$317,761	\$337,450
Juneau	426,645	79,777	0	298,218	0	0	48,650
Sitka	694,437	0	0	672,370	517	0	21,550
Total Municipalities	2,516,253	98,793	691,350	1,000,182	517	317,761	407,650
Borough							
Aleutians East	1,328,437	0	0	1,299,716	28,721	0	0
Bristol Bay	922,524	0	9,745	834,661	0	60,818	17,300
Denali	55,335	0	19,516	986	0	34,833	0
Fairbanks North Star	304,457	0	304,457	0	0	0	0
Haines	160,059	0	355	150,554	0	0	9,150
Kenai Peninsula	819,700	0	168,293	640,430	6,506	4,471	0
Ketchikan Gateway	316,570	27,847	0	278,473	0	0	10,250
Kodiak Island	831,301	0	27,205	802,313	1,783	0	0
Lake and Peninsula	72,234	0	1,028	71,206	0	0	0
Matanuska-Susitna	718,650	0	151,107	0	0	567,543	0
North Slope	261,019	0	0	0	0	261,019	0
Northwest Arctic	5,838	0	713	475	0	4,650	0
Yakutat	42,108	0	0	35,973	2,135	0	4,000
Total Boroughs	5,838,232	27,847	682,419	4,114,787	39,145	933,334	40,700
City							
Adak	301,108	0	0	247,144	52,464	0	1,500
Akutan	644,267	0	0	628,852	15,415	0	0
Alakanuk	874	0	874	0	0	0	0
Aleknagik	2,143	0	264	0	0	1,879	0

Table 2
FY 2005 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	4,741	0	671	0	0	4,070	0
Anderson	5,660	0	952	0	0	4,708	0
Angoon	442	0	442	0	0	0	0
Anvik	213	0	213	0	0	0	0
Atka	32,968	0	0	24,446	8,522	0	0
Barrow	22,582	0	22,582	0	0	0	0
Brevig Mission	415	0	415	0	0	0	0
Buckland	5,634	0	0	0	0	5,634	0
Chefornak	107	0	0	107	0	0	0
Chevak	1,141	0	1,141	0	0	0	0
Chignik	42,355	0	0	42,355	0	0	0
Chuathbaluk	103	0	103	0	0	0	0
Clark's Point	649	0	0	33	0	616	0
Coffman Cove	1,256	0	0	1,256	0	0	0
Cordova	669,917	0	10,896	591,749	0	53,972	13,300
Craig	81,506	0	0	65,906	0	0	15,600
Deering	3,008	0	0	0	0	3,008	0
Delta Junction	9,487	0	7,877	1,610	0	0	0
Dillingham	221,046	0	8,534	154,274	0	53,638	4,600
Eek	335	0	335	0	0	0	0
Egegik	28,851	0	0	28,851	0	0	0
Elim	569	0	569	0	0	0	0
Emmonak	7,282	0	1,361	5,921	0	0	0
Fairbanks	209,563	0	128,313	0	0	0	81,250
Fort Yukon	1,500	0	0	0	0	0	1,500
Galena	1,500	0	0	0	0	0	1,500
Gambell	824	0	824	0	0	0	0
Goodnews Bay	329	0	329	0	0	0	0
Grayling	277	0	277	0	0	0	0
Holy Cross	330	0	330	0	0	0	0
Homer	118,451	0	28,101	67,100	0	0	23,250
Hoonah	196,108	0	1,212	192,396	0	0	2,500

Table 2
FY 2005 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	1,152	0	1,151	1	0	0	0
Houston	13,736	0	4,959	0	0	8,777	0
Huslia	422	0	422	0	0	0	0
Hydaburg	3,847	0	0	3,847	0	0	0
Kake	8,390	0	630	6,260	0	0	1,500
Kaltag	310	0	310	0	0	0	0
Kasaan	2,075	0	0	2,075	0	0	0
Kenai	188,643	14,021	30,021	126,701	0	0	17,900
Ketchikan	215,211	0	0	181,411	0	0	33,800
Kiana	6,165	0	747	0	0	5,418	0
King Cove	367,138	0	0	365,638	0	0	1,500
Kivalina	5,624	0	572	0	0	5,052	0
Klawock	143	0	0	143	0	0	0
Kobuk	2,234	0	0	0	0	2,234	0
Kodiak	719,000	5,576	36,388	654,818	818	0	21,400
Kotzebue	80,498	0	10,364	475	0	69,659	0
Koyuk	681	0	681	0	0	0	0
Larsen Bay	37,505	0	0	37,505	0	0	0
Lower Kalskag	274	0	274	0	0	0	0
Manokotak	1,588	0	0	0	0	1,588	0
Marshall	1,578	0	531	1,047	0	0	0
Mekoryuk	2,330	0	427	1,903	0	0	0
Mountain Village	1,241	0	1,241	0	0	0	0
Nenana	2,622	0	2,021	0	0	601	0
New Stuyahok	553	0	553	0	0	0	0
Newhalen	233	0	233	0	0	0	0
Nightmute	250	0	250	0	0	0	0
Nome	28,701	0	0	13,901	0	0	14,800
Nondalton	302	0	302	0	0	0	0
Noorvik	7,446	0	932	0	0	6,514	0
North Pole	61,093	0	56,493	0	0	0	4,600
Nulato	547	0	547	0	0	0	0

Table 2
FY 2005 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	562	0	562	0	0	0	0
Old Harbor	347	0	347	0	0	0	0
Palmer	148,279	778	22,897	0	0	114,704	9,900
Pelican	15,131	0	0	14,835	296	0	0
Petersburg	639,040	0	0	630,650	490	0	7,900
Pilot Station	784	0	784	0	0	0	0
Port Alexander	1,245	0	0	1,245	0	0	0
Port Lions	546	0	546	0	0	0	0
Quinhagak	18,611	0	804	17,807	0	0	0
Russian Mission	365	0	365	0	0	0	0
Saint Mary's	872	0	872	0	0	0	0
Saint Michael	668	0	668	0	0	0	0
Saint Paul	378,167	0	0	362,056	12,111	0	4,000
Sand Point	213,740	0	0	196,618	12,522	0	4,600
Savoonga	871	0	871	0	0	0	0
Scammon Bay	565	0	565	0	0	0	0
Selawik	8,383	0	1,221	0	0	7,162	0
Seldovia	5,698	0	1,398	0	0	0	4,300
Seward	335,196	0	0	314,304	5,742	0	15,150
Shageluk	178	0	178	0	0	0	0
Shaktolik	384	0	384	0	0	0	0
Shishmaref	791	0	791	0	0	0	0
Shungnak	4,311	0	711	0	0	3,600	0
Skagway	5,150	0	0	0	0	0	5,150
Soldotna	40,310	2,281	23,764	565	0	0	13,700
Stebbins	674	0	674	0	0	0	0
Tenakee Springs	16	0	0	16	0	0	0
Togiak	23,188	0	1,285	21,903	0	0	0
Toksook Bay	1,294	0	656	638	0	0	0
Unalakleet	3,997	0	1,906	2,091	0	0	0
Unalaska	6,492,111	0	0	3,014,039	3,476,272	0	1,800
Upper Kalskag	309	0	309	0	0	0	0

Table 2
FY 2005 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	339,650	0	25,392	166,233	0	134,525	13,500
Wales	269	0	269	0	0	0	0
Wasilla	246,621	1,413	37,370	5	0	187,733	20,100
Whittier	41,884	0	2,378	35,556	0	0	3,950
Wrangell	157,789	0	0	144,589	0	0	13,200
Total Cities	13,507,069	24,069	494,631	8,370,875	3,584,652	675,092	357,750
Grand Total	\$21,861,554	\$150,709	1,868,400	\$13,485,844	\$3,624,314	\$1,926,187	806,100
Number of Communities Shared With	121	8	83	59	15	28	36

**Table 3
Aviation Motor Fuel Tax**

	FY2005	FY2004	FY2003	FY2002	FY2001	Total All Years
Municipality						
Anchorage (Merrill Field)	\$19,016	\$19,103	\$19,191	\$18,480	\$18,142	\$93,932
Juneau	79,777	82,015	86,724	85,897	81,732	416,145
Total Municipalities	98,793	101,118	105,915	104,377	99,874	510,077
Borough						
Ketchikan Gateway	27,847	42,360	42,532	38,327	43,006	194,072
Total Borough	27,847	42,360	42,532	38,327	43,006	194,072
City						
Kenai	14,021	11,244	7,627	7,006	8,509	48,407
Kodiak	5,576	3,788	3,820	3,513	4,131	20,828
Palmer	778	2,861	5,410	1,200	1,794	12,043
Soldotna	2,281	2,163	2,635	2,372	2,290	11,741
Wasilla	1,413	1,444	1,661	1,986	1,781	8,285
Total Cities	24,069	21,500	21,153	16,077	18,505	101,304
Grand Total¹	\$150,709	\$164,978	\$169,600	\$158,781	\$161,385	\$805,453
Cost of Collection	\$5,583	\$6,494	\$8,771	\$9,717	\$4,171	\$34,736
Number of Communities Shared With	8	8	8	8	8	8

¹ Net of cost of collection.

Table 4
Electric Cooperative Tax

	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001	Total All Years
Municipality						
Anchorage	\$691,350	\$662,937	\$641,284	\$625,784	\$618,133	\$3,239,488
Total Municipalities	691,350	662,937	641,284	625,784	618,133	3,239,488
Borough						
Bristol Bay	9,745	9,146	8,438	9,257	9,494	46,080
Denali	19,516	17,728	18,001	18,210	17,608	91,063
Fairbanks North Star	304,457	294,104	281,941	283,715	285,940	1,450,157
Haines	355	0	0	0	0	355
Kenai Peninsula	168,293	164,084	172,902	166,347	146,169	817,795
Kodiak Island	27,205	26,338	26,202	26,854	13,623	120,222
Lake and Peninsula	1,028	928	1,352	747	1,013	5,068
Matanuska-Susitna	151,107	141,961	136,170	129,245	123,570	682,053
Northwest Arctic	713	692	691	688	625	3,409
Total Boroughs	682,419	654,981	645,697	635,063	598,042	3,216,202
City						
Alakanuk	874	857	779	736	696	3,942
Aleknagik	264	252	247	246	338	1,347
Ambler	671	605	555	529	542	2,902
Anderson	952	970	962	953	1,026	4,863
Angoon	442	0	0	0	0	442
Anvik	213	206	202	212	203	1,036
Barrow	22,582	22,487	22,977	24,039	24,147	116,232
Brevig Mission	415	388	358	344	313	1,818
Chevak	1,141	1,139	1,015	882	784	4,961
Chuathbaluk	103	97	86	90	0	376
Cordova	10,896	10,886	11,163	10,896	11,164	55,005
Delta Junction	7,877	5,877	4,814	4,598	4,550	27,716
Dillingham	8,534	8,139	7,979	7,968	8,111	40,731
EEK	335	326	319	322	289	1,591
Elim	569	601	592	494	422	2,678
Emmonak	1,361	1,301	1,206	1,146	1,199	6,213
Fairbanks	128,313	124,587	124,021	122,338	120,324	619,583
Gambell	824	823	819	896	916	4,278
Goodnews Bay	329	308	322	320	286	1,565
Grayling	277	249	239	241	237	1,243

Table 4
Electric Cooperative Tax

	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001	Total All Years
Holy Cross	330	337	345	373	338	1,723
Homer	28,101	26,548	24,280	22,396	22,724	124,049
Hoonah	1,212	0	0	0	0	1,212
Hooper Bay	1,151	1,159	1,140	1,157	1,130	5,737
Houston	4,959	5,049	395	380	266	11,049
Huslia	422	413	432	417	395	2,079
Kake	630	0	0	0	0	630
Kaltag	310	319	340	341	351	1,661
Kenai	30,021	28,468	29,322	28,957	29,062	145,830
Kiana	747	700	679	663	646	3,435
Kivalina	572	549	553	517	507	2,698
Kodiak	36,388	34,312	34,256	35,167	35,220	175,343
Kotzebue	10,364	10,348	10,031	10,058	10,179	50,980
Koyuk	681	629	552	556	532	2,950
Lower Kalskag	274	268	265	265	266	1,338
Marshall	531	511	508	508	485	2,543
Mekoryuk	427	398	396	381	365	1,967
Mountain Village	1,241	1,265	1,215	1,171	1,148	6,040
Nenana	2,021	2,086	2,157	2,088	1,929	10,281
New Stuyahok	553	575	564	574	533	2,799
Newhalen	233	241	250	255	294	1,273
Nightmute	250	256	233	255	219	1,213
Nondalton	302	317	324	334	355	1,632
Noorvik	932	984	992	832	815	4,555
North Pole	56,493	55,986	55,073	54,046	47,563	269,161
Nulato	547	527	532	520	536	2,662
Nunapitchuk	562	539	509	500	477	2,587
Old Harbor	347	337	336	333	331	1,684
Palmer	22,897	20,418	19,686	18,940	18,844	100,785
Pilot Station	784	820	819	667	597	3,687
Port Lions	546	526	520	498	583	2,673
Quinhagak	804	794	730	687	623	3,638
Russian Mission	365	375	377	336	306	1,759
Saint Mary's	872	864	804	838	695	4,073
Saint Michael	668	650	565	553	528	2,964
Savoonga	871	908	874	837	800	4,290
Scammon Bay	565	486	492	505	476	2,524
Selawik	1,221	1,267	1,243	1,100	1,104	5,935
Seldovia	1,398	1,400	1,416	1,469	1,531	7,214
Shageluk	178	184	183	180	154	879

Table 4
Electric Cooperative Tax

	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001	Total All Years
Shaktoolik	384	408	392	388	377	1,949
Shishmaref	791	857	776	771	727	3,922
Shungnak	711	736	691	674	653	3,465
Soldotna	23,764	23,250	23,196	22,811	22,426	115,447
Stebbins	674	650	653	686	643	3,306
Togiak	1,285	1,147	1,124	1,163	1,151	5,870
Toksook Bay	656	588	574	558	508	2,884
Unalakleet	1,906	1,857	1,845	1,952	1,975	9,535
Upper Kalskag	309	299	294	297	295	1,494
Valdez	25,392	24,997	25,804	26,002	26,282	128,477
Wales	269	287	276	265	250	1,347
Wasilla	37,370	36,704	35,463	33,834	34,422	177,793
Whittier	2,378	2,402	2,876	2,796	2,927	13,379
Total Cities	494,631	476,093	466,007	459,101	451,090	2,346,922
Grand Total¹	\$1,868,400	\$1,794,011	\$1,752,988	\$1,719,948	\$1,667,265	\$8,802,612
Cost of Collection	\$3,392	\$3,078	\$3,262	\$4,268	\$2,278	\$16,278
Number of Communities Shared With	83	79	79	79	78	83

¹ Net of cost of collection

**Table 5
Fisheries Business Tax**

	FY2005	FY2004	FY2003	FY 2002	FY 2001	Total All Years
Municipality						
Anchorage	\$29,594	\$42,777	\$31,642	\$17,289	\$22,553	\$143,855
Juneau	298,218	221,435	218,549	189,554	238,262	1,166,018
Sitka	672,370	474,029	361,336	498,107	596,166	2,602,008
Total Municipalities	1,000,182	738,241	611,527	704,950	856,981	3,911,881
Borough						
Aleutians East	1,299,716	1,365,445	1,212,887	934,034	1,354,864	6,166,946
Bristol Bay	834,661	450,975	385,254	494,491	918,305	3,083,686
Denali	986	0	0	0	0	986
Fairbanks North Star	0	360	163	0	0	523
Haines	150,554	94,421	114,501	165,686	191,323	716,485
Kenai Peninsula	640,430	676,737	512,894	482,232	210,869	2,523,162
Ketchikan Gateway	278,473	327,692	234,339	374,535	312,454	1,527,493
Kodiak Island	802,313	716,677	573,595	759,211	1,282,125	4,133,921
Lake and Peninsula	71,206	113,059	87,995	161,968	246,046	680,274
Matanuska-Susitna	0	386	0	15	0	401
Northwest Arctic	475	0	0	0	0	475
Yakutat	35,973	47,862	91,550	73,894	124,659	373,938
Total Boroughs	4,114,787	3,793,614	3,213,178	3,446,066	4,640,645	19,208,290
City						
Adak	247,144	302,677	322,497	185,603	0	1,057,921
Akutan	628,852	632,084	580,806	534,413	595,846	2,972,001
Angoon	0	0	0	3,081	0	3,081
Atka	24,446	24,402	19,337	13,433	16,218	97,836
Bethel	0	0	0	4,740	15,331	20,071
Cheformak	107	19	40	249	17	432
Chignik	42,355	76,649	52,316	82,644	126,568	380,532
Clark's Point	33	0	0	40,458	133,445	173,936
Coffman Cove	1,256	4,222	1,099	0	0	6,577
Cordova	591,749	448,958	386,605	437,955	549,830	2,415,097
Craig	65,906	20,412	4,784	4,230	5,918	101,250
Delta Junction	1,610	0	0	0	0	1,610
Dillingham	154,274	99,889	78,807	49,069	176,288	558,327
Egegik	28,851	36,409	35,674	78,419	32,118	211,471
Emmonak	5,921	3,826	0	0	2,223	11,970
Fairbanks	0	279	163	0	0	442

**Table 5
Fisheries Business Tax**

	FY2005	FY2004	FY2003	FY 2002	FY 2001	Total All Years
False Pass	0	0	6,058	7,122	61,187	74,367
Haines	0	0	0	1,655	5,361	7,016
Homer	67,100	156,890	89,038	46,756	825	360,609
Hoonah	192,396	133,052	94,741	117,119	129,655	666,963
Hooper Bay	1	32	0	0	0	33
Hydaburg	3,847	2,106	1,741	0	0	7,694
Kake	6,260	32,731	0	106,354	23,524	168,869
Kaltag	0	0	0	267	0	267
Kasaan	2,075	161	1,199	0	0	3,435
Kenai	126,701	77,026	53,561	85,088	47,261	389,637
Ketchikan	181,411	142,925	141,758	276,572	253,049	995,715
King Cove	365,638	326,453	211,092	184,041	318,189	1,405,413
Klawock	143	4,916	1,516	700	2,062	9,337
Kodiak	654,818	597,337	467,426	562,000	841,405	3,122,986
Kotzebue	475	0	0	0	0	475
Larsen Bay	37,505	28,060	24,372	16,784	55,415	162,136
Marshall	1,047	0	0	0	1,011	2,058
Mekoryuk	1,903	1,625	2,571	2,011	3,951	12,061
New Stuyahok	0	30	0	0	0	30
Nome	13,901	10,034	8,988	2,043	0	34,966
North Pole	0	82	0	0	0	82
Palmer	0	0	0	15	0	15
Pelican	14,835	7,736	48,065	39,420	27,695	137,751
Petersburg	630,650	545,267	467,342	606,898	471,020	2,721,177
Pilot Point	0	0	4	12	3,054	3,070
Port Alexander	1,245	2	482	0	0	1,729
Port Lions	0	0	0	0	152	152
Quinhagak	17,807	7,483	3,862	5,514	3,591	38,257
Saint George	0	0	0	0	136,933	136,933
Saint Paul	362,056	328,120	313,336	212,556	289,428	1,505,496
Sand Point	196,618	195,686	141,763	103,564	135,373	773,004
Savoonga	0	0	0	0	790	790
Seldovia	0	0	0	14	0	14
Seward	314,304	310,578	239,554	239,760	351,549	1,455,745
Soldotna	565	699	595	1,160	189	3,208
Tenakee Springs	16	224	0	0	800	1,040
Togiak	21,903	38,111	6,465	74,257	157,601	298,337
Toksook Bay	638	1,262	1,002	4,206	1,664	8,772
Unalakleet	2,091	972	45	2,190	9,536	14,834
Unalaska	3,014,039	3,226,807	2,913,343	2,510,541	2,833,916	14,498,646

**Table 5
Fisheries Business Tax**

	FY2005	FY2004	FY2003	FY 2002	FY 2001	Total All Years
Valdez	166,233	215,577	127,552	245,372	258,379	1,013,113
Wasilla	5	0	0	0	0	5
Whittier	35,556	38,420	57,262	46,449	67,271	244,958
Wrangell	144,589	60,856	74,860	72,995	59,241	412,541
Total Cities	8,370,875	8,141,086	6,981,721	7,007,729	8,204,879	38,706,290
Grand Total	\$13,485,844	\$12,672,941	\$10,806,426	\$11,158,745	\$13,702,505	\$61,826,461
Number of Communities Shared With	59	57	52	55	54	75
Additional Sharing with DCED	\$1,738,224	\$1,725,251	\$1,362,651	\$1,396,076	\$1,350,886	\$7,573,088

Table 6
Fishery Resource Landing Tax

	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001	Total All Years
Municipality						
Sitka	\$517	\$477	\$2,883	\$3,005	\$800	\$7,682
Total Municipalities	517	477	2,883	3,005	800	7,682
Borough						
Aleutians East	28,721	14,992	21,072	11,696	17,142	93,623
Kenai Peninsula	6,506	6,101	16,883	23,509	22,861	75,860
Kodiak Island	1,783	395	36,788	37,162	5,219	81,347
Lake and Peninsula	0	0	0	1,019	0	1,019
Yakutat	2,135	1,980	0	9,612	0	13,727
Total Boroughs	39,145	23,468	74,743	82,998	45,222	265,576
City						
Adak	52,464	82,073	41,807	72,841	0	249,185
Akhiok	0	8	31	0	0	39
Akutan	15,415	11,814	18,900	11,206	15,983	73,318
Atka	8,522	63	0	2,706	8,989	20,280
Clark's Point	0	0	72	0	0	72
Cold Bay	0	224	816	0	0	1,040
Homer	0	226	0	0	4,765	4,991
Kodiak	818	387	0	15,987	3,260	20,452
Old Harbor	0	0	409	0	0	409
Pelican	296	751	483	26	176	1,732
Petersburg	490	0	0	0	0	490
Port Lions	0	0	0	320	0	320
Saint Paul	12,111	24,507	18,954	20,392	16,567	92,531
Sand Point	12,522	2,862	1,016	490	0	16,890
Seward	5,742	5,875	7,738	28,273	18,096	65,724
Unalaska	3,476,272	3,629,068	2,460,171	4,075,735	2,881,455	16,522,701
Total Cities	3,584,652	3,757,858	2,550,397	4,227,976	2,949,291	17,070,174
GRAND TOTAL	\$3,624,314	\$3,781,803	\$2,628,023	\$4,313,979	\$2,995,313	\$17,343,432
Number of Communities						
Subject to Sharing	15	17	15	16	12	22
Additional Sharing						
with DCED	\$604,767	\$576,433	\$321,440	\$256,648	\$246,740	\$2,006,028

**Table 7
Telephone Cooperative Tax**

	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001	Total All Years
Municipality						
Anchorage	\$317,761	\$309,425	\$314,365	\$209,740	\$265,596	\$1,416,887
Total Municipalities	317,761	309,425	314,365	209,740	265,596	1,416,887
Borough						
Bristol Bay	60,818	58,020	54,662	53,816	52,462	279,778
Denali	34,833	33,919	34,461	22,992	32,388	158,593
Kenai Peninsula	4,471	4,353	4,423	2,951	2,705	18,903
Matanuska-Susitna	567,543	552,654	561,478	374,610	448,918	2,505,203
North Slope	261,019	246,673	172,785	146,423	117,560	944,460
Northwest Arctic	4,650	8,437	0	3,103	3,412	19,602
Total Boroughs	933,334	904,056	827,809	603,895	657,445	3,926,539
City						
Aleknagik	1,879	1,756	770	1,641	1,554	7,600
Ambler	4,070	7,171	0	2,830	3,016	17,087
Anderson	4,708	4,584	4,657	3,107	3,825	20,881
Buckland	5,634	9,928	0	4,142	4,021	23,725
Clark's Point	616	639	1,479	1,094	1,036	4,864
Cordova	53,972	50,905	47,400	46,182	41,492	239,951
Deering	3,008	5,019	0	1,853	2,228	12,108
Dillingham	53,638	54,743	51,115	49,763	46,610	255,869
Houston	8,777	8,546	8,683	5,793	6,599	38,398
Kiana	5,418	10,597	0	4,670	3,486	24,171
Kivalina	5,052	9,700	0	3,203	2,868	20,823
Kobuk	2,234	3,822	0	1,432	1,241	8,729
Kotzebue	69,659	126,942	0	50,050	61,036	307,687
Manokotak	1,588	1,668	1,682	1,640	2,072	8,650
Nenana	601	586	595	397	94	2,273
Noorvik	6,514	13,872	0	6,101	4,711	31,198

**Table 7
Telephone Cooperative Tax**

	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001	Total All Years
Palmer	114,704	111,695	113,478	75,711	104,024	519,612
Selawik	7,162	14,636	0	5,964	4,897	32,659
Seward	0	0	948	632	189	1,769
Shungnak	3,600	6,035	0	1,802	2,099	13,536
Valdez	134,525	142,410	150,366	77,984	132,120	637,405
Wasilla	187,733	182,808	185,727	123,914	151,767	831,949
Total Cities	675,092	768,062	566,900	469,905	580,985	3,060,944
Grand Total¹	<u>\$1,926,187</u>	<u>\$1,981,543</u>	<u>\$1,709,074</u>	<u>\$1,283,540</u>	<u>\$1,504,026</u>	<u>\$8,404,370</u>
Cost of Collection²	\$1,172	\$4,586	\$13,360	\$17,566	\$1,922	\$38,606
Number of Communities Shared With	28	28	18	29	29	29

¹ Net of cost of collection

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

**Table 8
Liquor License Fees**

	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001	Total All Years
Municipality						
Anchorage	\$337,450	\$361,150	\$345,550	\$342,150	\$344,300	\$1,730,600
Juneau	48,650	58,800	54,000	59,200	53,700	274,350
Sitka	21,550	20,000	19,650	18,800	18,450	98,450
Total Municipalities	407,650	439,950	419,200	420,150	416,450	2,103,400
Borough						
Bristol Bay	17,300	10,500	14,800	11,750	14,800	69,150
Haines	9,150	5,550	10,850	10,850	10,700	47,100
Ketchikan Gateway	10,250	6,200	0	2,500	0	18,950
Kodiak Island	0	0	9,250	0	0	9,250
Yakutat	4,000	9,000	6,500	6,800	4,000	30,300
Total Boroughs	40,700	31,250	41,400	31,900	29,500	174,750
City						
Adak	1,500	3,700	0	3,700	0	8,900
Cold Bay	0	2,500	4,000	0	4,000	10,500
Cordova	13,300	10,150	13,300	15,050	13,300	65,100
Craig	15,600	3,800	13,600	5,800	11,100	49,900
Dillingham	4,600	4,600	4,600	4,000	5,200	23,000
Fairbanks	81,250	75,800	82,100	92,750	94,650	426,550
Fort Yukon	1,500	0	1,500	0	1,500	4,500
Galena	1,500	2,500	1,500	3,100	0	8,600
Homer	23,250	23,850	20,050	17,700	19,450	104,300
Hoonah	2,500	4,600	2,500	4,000	0	13,600
Kake	1,500	0	0	0	0	1,500
Kenai	17,900	21,000	17,300	26,400	17,300	99,900
Ketchikan	33,800	41,800	32,200	45,500	34,700	188,000
King Cove	1,500	2,500	4,000	2,500	4,000	14,500
Klawock	0	1,500	0	1,500	0	3,000
Kodiak	21,400	19,400	18,300	21,000	19,800	99,900
McGrath	0	5,500	4,000	5,500	0	15,000
Nenana	0	5,500	4,600	5,500	4,600	20,200
Nome	14,800	16,900	14,800	19,400	14,800	80,700
North Pole	4,600	5,800	4,600	7,300	4,600	26,900

**Table 8
Liquor License Fees**

	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001	Total All Years
Palmer	9,900	9,800	13,000	10,200	15,100	58,000
Pelican	0	0	0	2,500	0	2,500
Petersburg	7,900	7,700	9,150	9,550	8,100	42,400
Saint George	0	1,500	0	1,500	0	3,000
Saint Paul	4,000	600	4,000	600	4,000	13,200
Sand Point	4,600	2,500	4,600	2,500	4,600	18,800
Seldovia	4,300	2,100	4,300	1,500	4,600	16,800
Seward	15,150	16,300	17,800	19,400	17,900	86,550
Skagway	5,150	12,650	4,550	9,850	8,200	40,400
² Costs of collection are bas	13,700	15,700	16,400	12,300	15,400	73,500
	0	0	1,500	0	1,500	3,000
Unalaska	1,800	14,200	7,700	14,200	7,700	45,600
Valdez	13,500	16,700	13,200	17,300	13,500	74,200
Wasilla	20,100	15,800	21,300	13,900	20,700	91,800
Whittier	3,950	5,300	6,450	5,300	3,950	24,950
Wrangell	13,200	12,000	13,200	8,400	13,200	60,000
Total Cities	357,750	384,250	380,100	409,700	387,450	1,919,250
GRAND TOTAL	<u>\$806,100</u>	<u>\$855,450</u>	<u>\$840,700</u>	<u>\$861,750</u>	<u>\$833,400</u>	<u>\$4,197,400</u>
Number of Communities Shared With	36	39	38	39	34	44

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: 2005 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: 2005 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
Chefornak
Chevak
Chignik
Chuathbaluk
Clark's Point
Coffman Cove
Cold Bay
Deering
Delta Junction
Diomede
Eagle
Eek
Egegik
Ekwok
Elim
Emmonak
False Pass
Fort Yukon
Gambell
Golovin
Goodnews Bay
Grayling
Gustavus
Holy Cross
Hooper Bay
Houston
Hughes
Huslia
Kachemak
Kaktovik
Kaltag
Kasaan
Kiana
Kivalina
Kobuk
Kotlik
Kotzebue
Koyuk
Koyukuk
Kupreanof
Kwethluk
Larsen Bay
Lower Kalskag
Manokotak
Marshall
McGrath
Mekoryuk

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

Source: 2005 Alaska Municipal Officials Directory