

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2006
SHARED TAXES AND FEES
ANNUAL REPORT

Available on the internet at:
www.tax.state.ak.us

Frank Murkowski
Governor

William A. Corbus
Commissioner

2006

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 2006 that ended June 30, 2006.

Introduction

Alaska statutes provide that a percentage of revenue collected from certain taxes and license fees shall 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	04.11.610	100%

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

Table of Contents

Executive Summary	
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	
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 - 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

Retrospect

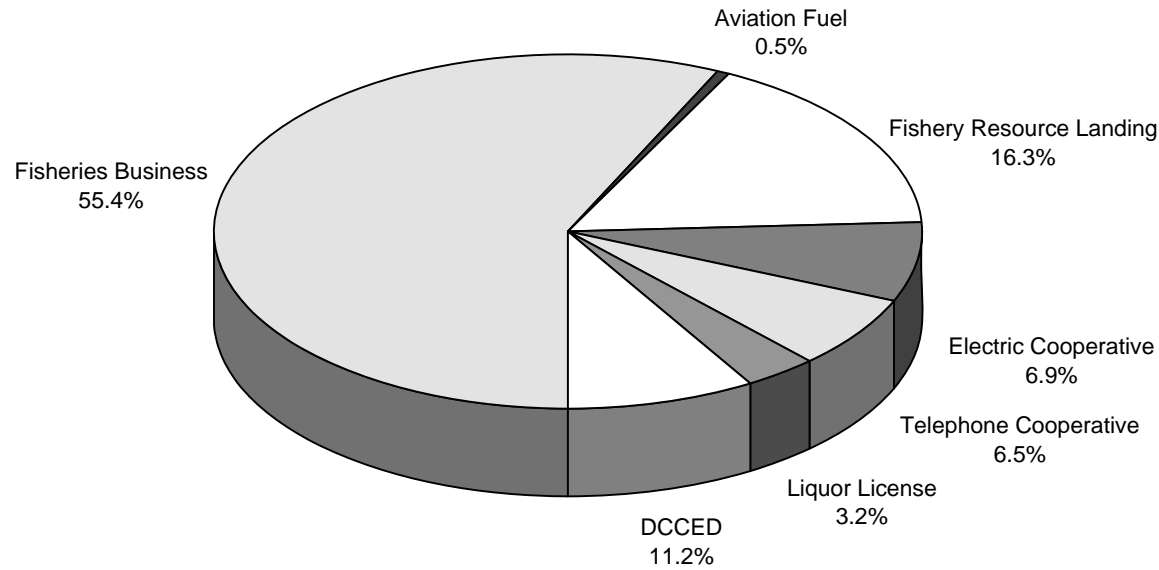
Shared taxes and fees increased 12% or \$2.6 million over FY 2005. The increase is predominantly attributable to fisheries taxes collected in the fiscal year which was the result of higher reported values for fishery resources; in particular salmon and pollock. Amounts shared under other tax and license programs for FY 2006 have not substantially changed from the prior fiscal year.

The Department of Revenue distributed taxes and fees with 130 communities throughout Alaska. Municipalities and boroughs receiving the largest combined amount of shared taxes and fees for FY 2006:

Top Five Municipalities	
Unalaska	\$ 7,693,414
Aleutians East Borough	1,595,442
Anchorage	1,441,334
Bristol Bay Borough	1,254,134
Kodiak Island Borough	985,644
Other Municipalities	<u>11,523,388</u>
Total	<u>\$ 24,493,356</u>

An additional \$3,102,886 of fisheries business tax and fishery resource landing tax was transferred to the Department of Commerce, Community and Economic Development (DCCED) for sharing to municipalities as provided by AS 43.75.137 and AS 43.77.060(3)(d).

Chart 1 - Summary of Shared Taxes and Fees



-- Prior Year Comparison --

	FY 2006		FY 2005		FY 2004	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business Tax	\$15,268,647	55.4%	\$13,485,844	55.7%	\$12,672,941	53.8%
Fishery Resource Landing Tax	4,508,019	16.3%	3,624,314	15.0%	3,781,803	16.1%
Electric Cooperative Tax	1,893,771	6.9%	1,868,400	7.7%	1,794,011	7.6%
Telephone Cooperative Tax	1,804,507	6.5%	1,926,187	8.0%	1,981,543	8.4%
Liquor License Fees	889,075	3.2%	806,100	3.3%	855,450	3.6%
Aviation Motor Fuel Tax	129,337	0.5%	150,709	0.6%	164,978	0.7%
Subtotal	\$24,493,356	88.8%	\$21,861,554	90.3%	\$21,250,726	90.2%
Additional Sharing w/DCCED:						
Fisheries Business Tax	1,867,596	6.7%	1,738,224	7.2%	1,725,251	7.3%
Fishery Resource Landing Tax	1,235,290	4.5%	604,767	2.5%	576,433	2.5%
Subtotal	\$3,102,886	11.2%	\$2,342,991	9.7%	\$2,301,684	9.8%
Grand Total	\$27,596,242	100%	\$24,204,545	100%	\$23,552,410	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 2006	FY 2005	Difference
Anchorage	\$1,441,334	\$1,395,171	\$46,163
Juneau	469,656	426,645	43,011
Sitka	706,988	694,437	12,551
Total Municipalities	2,617,978	2,516,253	101,725
Borough			
Aleutians East	1,595,442	1,328,437	267,005
Bristol Bay	1,254,134	922,524	331,610
Denali	46,600	55,335	(8,735)
Fairbanks North Star	306,352	304,457	1,895
Haines	146,934	160,059	(13,125)
Kenai Peninsula	969,073	819,700	149,373
Ketchikan Gateway	324,052	316,570	7,482
Kodiak Island	985,644	831,301	154,343
Lake and Peninsula	99,934	72,234	27,700
Matanuska-Susitna	648,749	718,650	(69,901)
North Slope	260,912	261,019	(107)
Northwest Arctic	5,726	5,838	(112)
Yakutat	179,426	42,108	137,318
Total Boroughs	6,822,978	5,838,232	984,746
City			
Adak	140,837	301,108	(160,271)
Akhiok	96	0	96
Akutan	761,019	644,267	116,752
Alakanuk	839	874	(35)
Aleknagik	2,480	2,143	337
Ambler	4,310	4,741	(431)
Anderson	7,394	5,660	1,734
Angoon	425	442	(17)
Anvik	217	213	4
Atka	25,032	32,968	(7,936)
Barrow	22,176	22,582	(406)
Bethel	3	0	3
Brevig Mission	424	415	9
Buckland	5,145	5,634	(489)
Chefornak	196	107	89
Chevak	1,071	1,141	(70)
Chignik	44,623	42,355	2,268
Chuathbaluk	113	103	10
Clark's Point	29,879	649	29,230
Coffman Cove	143	1,256	(1,113)
Cold Bay	2,500	0	2,500
Cordova	697,871	669,917	27,954
Craig	50,902	81,506	(30,604)
Deering	2,362	3,008	(646)
Delta Junction	11,037	9,487	1,550
Dillingham	218,947	221,046	(2,099)
Eek	347	335	12
Egegik	29,194	28,851	343

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2006	FY 2005	Difference
Elim	555	569	(14)
Emmonak	10,138	7,282	2,856
Fairbanks	208,606	209,563	(957)
Fort Yukon	0	1,500	(1,500)
Galena	2,500	1,500	1,000
Gambell	871	824	47
Goodnews Bay	330	329	1
Grayling	251	277	(26)
Gustavus	278	0	278
Holy Cross	295	330	(35)
Homer	141,483	118,451	23,032
Hoonah	136,647	196,108	(59,461)
Hooper Bay	1,201	1,152	49
Houston	22,277	13,736	8,541
Huslia	446	422	24
Hydaburg	2,786	3,847	(1,061)
Kachemak	6,060	0	6,060
Kake	572	8,390	(7,818)
Kaltag	325	310	15
Kasaan	470	2,075	(1,605)
Kenai	206,602	188,643	17,959
Ketchikan	232,429	215,211	17,218
Kiana	5,287	6,165	(878)
King Cove	463,050	367,138	95,912
Kivalina	4,772	5,624	(852)
Klawock	14,983	143	14,840
Kobuk	1,925	2,234	(309)
Kodiak	827,418	719,000	108,418
Kotzebue	76,171	80,498	(4,327)
Koyuk	666	681	(15)
Kupreanof	331	0	331
Larsen Bay	49,715	37,505	12,210
Lower Kalskag	251	274	(23)
Manokotak	2,007	1,588	419
Marshall	1,533	1,578	(45)
Mekoryuk	4,421	2,330	2,091
Mountain Village	1,243	1,241	2
Nenana	12,508	2,622	9,886
New Stuyahok	562	553	9
Newhalen	212	233	(21)
Nightmute	259	250	9
Nome	36,503	28,701	7,802
Nondalton	287	302	(15)
Noorvik	6,761	7,446	(685)
North Pole	65,114	61,093	4,021
Nulato	509	547	(38)
Nunapitchuk	554	562	(8)
Old Harbor	337	347	(10)

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2006	FY 2005	Difference
Palmer	140,851	148,279	(7,428)
Pelican	5,741	15,131	(9,390)
Petersburg	688,446	639,040	49,406
Pilot Point	101	0	101
Pilot Station	799	784	15
Port Alexander	533	1,245	(712)
Port Lions	546	546	-
Quinhagak	14,997	18,611	(3,614)
Russian Mission	367	365	2
Saint George	1,500	0	1,500
Saint Mary's	834	872	(38)
Saint Michael	693	668	25
Saint Paul	322,852	378,167	(55,315)
Sand Point	215,491	213,740	1,751
Savoonga	848	871	(23)
Scammon Bay	730	565	165
Selawik	7,668	8,383	(715)
Seldovia	3,752	5,698	(1,946)
Seward	385,180	335,196	49,984
Shageluk	167	178	(11)
Shaktolik	389	384	5
Shishmaref	782	791	(9)
Shungnak	3,488	4,311	(823)
Skagway	12,450	5,150	7,300
Soldotna	44,614	40,310	4,304
Stebbins	689	674	15
Teller	372	0	372
Tenakee Springs	29,065	16	29,049
Thorne Bay	1,250	0	1,250
Togiak	35,481	23,188	12,293
Toksook Bay	2,846	1,294	1,552
Unalakleet	7,341	3,997	3,344
Unalaska	7,693,414	6,492,111	1,201,303
Upper Kalskag	305	309	(4)
Valdez	389,767	339,650	50,117
Wales	268	269	(1)
Wasilla	243,450	246,621	(3,171)
Whittier	54,146	41,884	12,262
Wrangell	128,104	157,789	(29,685)
Total Cities	15,052,400	13,507,069	1,545,331
Grand Total	<u>\$24,493,356</u>	<u>\$21,861,554</u>	<u>\$2,631,802</u>

Shared Taxes and Fees Overview

Tax Program	Description	Sharing Cycle		FY 2006 Statistics	
		Disbursal Date	Period	Amount 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 from fuel sellers	July	Preceding Fiscal Year	\$ 129,337	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	\$ 1,893,771	84
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 DCCED. The amount of FY 2006 fisheries business tax subject to allocation by DCCED was \$1,867,596.	August	Preceding Fiscal Year	\$ 15,268,647	62
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 DCCED. The amount of FY 2006 fishery resource landing tax subject to allocation by DCCED was \$1,235,290.	September	Preceding Fiscal Year	\$ 4,508,019	14
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	\$ 1,804,507	33
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	\$ 889,075	39

Total Shared \$ 24,493,356

Table 2
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	\$1,441,334	\$16,345	\$687,115	\$56,814	\$0	\$311,660	\$369,400
Juneau	469,656	67,266	0	340,230	0	60	62,100
Sitka	706,988	0	0	681,749	2,789	0	22,450
Total Municipalities	2,617,978	83,611	687,115	1,078,793	2,789	311,720	453,950
Borough							
Aleutians East	1,595,442	0	0	1,563,918	31,524	0	0
Bristol Bay	1,254,134	0	9,789	1,178,357	0	65,988	0
Denali	46,600	0	21,036	569	0	24,995	0
Fairbanks North Star	306,352	0	306,352	0	0	0	0
Haines	146,934	0	360	135,524	0	0	11,050
Kenai Peninsula	969,073	0	173,337	791,462	1,838	2,436	0
Ketchikan Gateway	324,052	20,691	0	303,361	0	0	0
Kodiak Island	985,644	0	26,680	942,310	16,654	0	0
Lake and Peninsula	99,934	0	1,023	98,911	0	0	0
Matanuska-Susitna	648,749	0	162,899	74	0	485,776	0
North Slope	260,912	0	0	0	0	260,912	0
Northwest Arctic	5,726	0	698	0	0	5,028	0
Yakutat	179,426	0	0	152,850	18,826	0	7,750
Total Boroughs	6,822,978	20,691	702,174	5,167,336	68,842	845,135	18,800
City							
Adak	140,837	0	0	117,297	19,840	0	3,700
Akhiok	96	0	0	96	0	0	0
Akutan	761,019	0	0	740,716	20,303	0	0
Alakanuk	839	0	831	0	0	8	0

Table 2
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	2,480	0	257	0	0	2,223	0
Ambler	4,310	0	612	0	0	3,698	0
Anderson	7,394	0	925	0	0	3,969	2,500
Angoon	425	0	425	0	0	0	0
Anvik	217	0	217	0	0	0	0
Atka	25,032	0	0	19,155	5,877	0	0
Barrow	22,176	0	22,176	0	0	0	0
Bethel	3	0	0	0	0	3	0
Brevig Mission	424	0	424	0	0	0	0
Buckland	5,145	0	0	0	0	5,145	0
Chefornak	196	0	0	196	0	0	0
Chevak	1,071	0	1,071	0	0	0	0
Chignik	44,623	0	0	44,623	0	0	0
Chuathbaluk	113	0	113	0	0	0	0
Clark's Point	29,879	0	0	29,231	0	648	0
Coffman Cove	143	0	0	143	0	0	0
Cold Bay	2,500	0	0	0	0	0	2,500
Cordova	697,871	0	11,617	610,916	0	58,688	16,650
Craig	50,902	0	0	47,702	0	0	3,200
Deering	2,362	0	0	0	0	2,362	0
Delta Junction	11,037	0	11,037	0	0	0	0
Dillingham	218,947	0	8,322	147,986	0	58,039	4,600
Eek	347	0	347	0	0	0	0
Egegik	29,194	0	0	29,194	0	0	0
Elim	555	0	555	0	0	0	0
Emmonak	10,138	0	1,321	8,817	0	0	0
Fairbanks	208,606	0	127,106	0	0	0	81,500
Galena	2,500	0	0	0	0	0	2,500
Gambell	871	0	871	0	0	0	0
Goodnews Bay	330	0	330	0	0	0	0
Grayling	251	0	251	0	0	0	0
Gustavus	278	0	0	278	0	0	0

Table 2
Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Holy Cross	295	0	295	0	0	0	0
Homer	141,483	0	27,874	88,734	0	0	24,875
Hoonah	136,647	0	1,195	130,252	0	0	5,200
Hooper Bay	1,201	0	1,152	49	0	0	0
Houston	22,277	0	5,104	26	0	10,647	6,500
Huslia	446	0	446	0	0	0	0
Hydaburg	2,786	0	0	2,786	0	0	0
Kachemak	6,060	0	0	6,060	0	0	0
Kake	572	0	572	0	0	0	0
Kaltag	325	0	325	0	0	0	0
Kasaan	470	0	0	470	0	0	0
Kenai	206,602	11,157	30,307	138,088	0	0	27,050
Ketchikan	232,429	0	0	194,279	0	0	38,150
Kiana	5,287	0	719	0	0	4,568	0
King Cove	463,050	0	0	463,050	0	0	0
Kivalina	4,772	0	535	0	0	4,237	0
Klawock	14,983	0	0	13,483	0	0	1,500
Kobuk	1,925	0	0	0	0	1,925	0
Kodiak	827,418	6,728	38,091	760,099	0	0	22,500
Kotzebue	76,171	0	10,758	0	0	65,413	0
Koyuk	666	0	666	0	0	0	0
Kupreanof	331	0	0	331	0	0	0
Larsen Bay	49,715	0	0	49,715	0	0	0
Lower Kalskag	251	0	251	0	0	0	0
Manokotak	2,007	0	0	0	0	2,007	0
Marshall	1,533	0	539	994	0	0	0
Mekoryuk	4,421	0	442	3,979	0	0	0
Mountain Village	1,243	0	1,243	0	0	0	0
Nenana	12,508	0	2,002	0	0	6	10,500
New Stuyahok	562	0	562	0	0	0	0
Newhalen	212	0	212	0	0	0	0
Nightmute	259	0	259	0	0	0	0

Table 2
Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Nome	36,503	0	0	18,978	0	25	17,500
Nondalton	287	0	287	0	0	0	0
Noorvik	6,761	0	895	0	0	5,866	0
North Pole	65,114	0	57,814	0	0	0	7,300
Nulato	509	0	509	0	0	0	0
Nunapitchuk	554	0	554	0	0	0	0
Old Harbor	337	0	337	0	0	0	0
Palmer	140,851	3,682	23,659	0	0	103,110	10,400
Pelican	5,741	0	0	5,741	0	0	0
Petersburg	688,446	0	0	679,870	876	0	7,700
Pilot Point	101	0	0	101	0	0	0
Pilot Station	799	0	799	0	0	0	0
Port Alexander	533	0	0	533	0	0	0
Port Lions	546	0	546	0	0	0	0
Quinhagak	14,997	0	801	14,196	0	0	0
Russian Mission	367	0	367	0	0	0	0
Saint George	1,500	0	0	0	0	0	1,500
Saint Mary's	834	0	834	0	0	0	0
Saint Michael	693	0	693	0	0	0	0
Saint Paul	322,852	0	0	305,888	16,364	0	600
Sand Point	215,491	0	0	201,769	11,222	0	2,500
Savoonga	848	0	848	0	0	0	0
Scammon Bay	730	0	730	0	0	0	0
Selawik	7,668	0	1,178	0	0	6,490	0
Seldovia	3,752	0	1,352	0	0	0	2,400
Seward	385,180	0	0	367,526	144	10	17,500
Shageluk	167	0	167	0	0	0	0
Shaktolik	389	0	389	0	0	0	0
Shishmaref	782	0	782	0	0	0	0
Shungnak	3,488	0	676	0	0	2,812	0
Skagway	12,450	0	0	0	0	0	12,450
Soldotna	44,614	2,343	24,206	1,165	0	0	16,900

Table 2
Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Stebbins	689	0	689	0	0	0	0
Teller	372	0	372	0	0	0	0
Tenakee Springs	29,065	0	0	27,565	0	0	1,500
Thorne Bay	1,250	0	0	0	0	0	1,250
Togiak	35,481	0	1,283	30,195	4,003	0	0
Toksook Bay	2,846	0	708	2,138	0	0	0
Unalakleet	7,341	0	1,910	5,431	0	0	0
Unalaska	7,693,414	0	0	3,321,455	4,357,759	0	14,200
Upper Kalskag	305	0	305	0	0	0	0
Valdez	389,767	0	25,736	225,119	0	121,012	17,900
Wales	268	0	268	0	0	0	0
Wasilla	243,450	1,125	39,881	103	0	184,741	17,600
Whittier	54,146	0	2,550	46,296	0	0	5,300
Wrangell	128,104	0	0	119,704	0	0	8,400
Total Cities	15,052,400	25,035	504,482	9,022,518	4,436,388	647,652	416,325
Grand Total	\$24,493,356	\$129,337	1,893,771	15,268,647	\$4,508,019	\$1,804,507	889,075
Number of Communities Shared With	130	8	84	62	14	33	39

**Table 3
Aviation Motor Fuel Tax**

	FY2006	FY2005	FY2004	FY2003	FY2002	Total All Years
Municipality						
Anchorage (Merrill Field)	\$16,345	\$19,016	\$19,103	\$19,191	\$18,480	\$92,135
Juneau	67,266	79,777	82,015	86,724	85,897	401,679
Total Municipalities	83,611	98,793	101,118	105,915	104,377	493,814
Borough						
Ketchikan Gateway	20,691	27,847	42,360	42,532	38,327	171,757
Total Borough	20,691	27,847	42,360	42,532	38,327	171,757
City						
Kenai	11,157	14,021	11,244	7,627	7,006	51,055
Kodiak	6,728	5,576	3,788	3,820	3,513	23,425
Palmer	3,682	778	2,861	5,410	1,200	13,931
Soldotna	2,343	2,281	2,163	2,635	2,372	11,794
Wasilla	1,125	1,413	1,444	1,661	1,986	7,629
Total Cities	25,035	24,069	21,500	21,153	16,077	107,834
Grand Total¹	\$129,337	\$150,709	\$164,978	\$169,600	\$158,781	\$773,405
Cost of Collection	\$4,792	\$5,583	\$6,494	\$8,771	\$9,717	\$35,357
Number of Communities Shared With	8	8	8	8	8	8

¹ Net of cost of collection.

Table 4
Electric Cooperative Tax

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Total All Years
Municipality						
Anchorage	\$687,115	\$691,350	\$662,937	\$641,284	\$625,784	3,308,470
Total Municipalities	687,115	691,350	662,937	641,284	625,784	3,308,470
Borough						
Bristol Bay	9,789	9,745	9,146	8,438	9,257	46,375
Denali	21,036	19,516	17,728	18,001	18,210	94,491
Fairbanks North Star	306,352	304,457	294,104	281,941	283,715	1,470,569
Haines	360	355	0	0	0	715
Kenai Peninsula	173,337	168,293	164,084	172,902	166,347	844,963
Kodiak Island	26,680	27,205	26,338	26,202	26,854	133,279
Lake and Peninsula	1,023	1,028	928	1,352	747	5,078
Matanuska-Susitna	162,899	151,107	141,961	136,170	129,245	721,382
Northwest Arctic	698	713	692	691	688	3,482
Total Boroughs	702,174	682,419	654,981	645,697	635,063	3,320,334
City						
Alakanuk	831	874	857	779	736	4,077
Aleknagik	257	264	252	247	246	1,266
Ambler	612	671	605	555	529	2,972
Anderson	925	952	970	962	953	4,762
Angoon	425	442	0	0	0	867
Anvik	217	213	206	202	212	1,050
Barrow	22,176	22,582	22,487	22,977	24,039	114,261
Brevig Mission	424	415	388	358	344	1,929
Chevak	1,071	1,141	1,139	1,015	882	5,248
Chuathbaluk	113	103	97	86	90	489
Cordova	11,617	10,896	10,886	11,163	10,896	55,458
Delta Junction	11,037	7,877	5,877	4,814	4,598	34,203
Dillingham	8,322	8,534	8,139	7,979	7,968	40,942
EEK	347	335	326	319	322	1,649
Elim	555	569	601	592	494	2,811
Emmonak	1,321	1,361	1,301	1,206	1,146	6,335
Fairbanks	127,106	128,313	124,587	124,021	122,338	626,365
Gambell	871	824	823	819	896	4,233
Goodnews Bay	330	329	308	322	320	1,609
Grayling	251	277	249	239	241	1,257

Table 4
Electric Cooperative Tax

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Total All Years
Holy Cross	295	330	337	345	373	1,680
Homer	27,874	28,101	26,548	24,280	22,396	129,199
Hoonah	1,195	1,212	0	0	0	2,407
Hooper Bay	1,152	1,151	1,159	1,140	1,157	5,759
Houston	5,104	4,959	5,049	395	380	15,887
Huslia	446	422	413	432	417	2,130
Kake	572	630	0	0	0	1,202
Kaltag	325	310	319	340	341	1,635
Kenai	30,307	30,021	28,468	29,322	28,957	147,075
Kiana	719	747	700	679	663	3,508
Kivalina	535	572	549	553	517	2,726
Kodiak	38,091	36,388	34,312	34,256	35,167	178,214
Kotzebue	10,758	10,364	10,348	10,031	10,058	51,559
Koyuk	666	681	629	552	556	3,084
Lower Kalskag	251	274	268	265	265	1,323
Marshall	539	531	511	508	508	2,597
Mekoryuk	442	427	398	396	381	2,044
Mountain Village	1,243	1,241	1,265	1,215	1,171	6,135
Nenana	2,002	2,021	2,086	2,157	2,088	10,354
New Stuyahok	562	553	575	564	574	2,828
Newhalen	212	233	241	250	255	1,191
Nightmute	259	250	256	233	255	1,253
Nondalton	287	302	317	324	334	1,564
Noorvik	895	932	984	992	832	4,635
North Pole	57,814	56,493	55,986	55,073	54,046	279,412
Nulato	509	547	527	532	520	2,635
Nunapitchuk	554	562	539	509	500	2,664
Old Harbor	337	347	337	336	333	1,690
Palmer	23,659	22,897	20,418	19,686	18,940	105,600
Pilot Station	799	784	820	819	667	3,889
Port Lions	546	546	526	520	498	2,636
Quinhagak	801	804	794	730	687	3,816
Russian Mission	367	365	375	377	336	1,820
Saint Mary's	834	872	864	804	838	4,212
Saint Michael	693	668	650	565	553	3,129
Savoonga	848	871	908	874	837	4,338
Scammon Bay	730	565	486	492	505	2,778
Selawik	1,178	1,221	1,267	1,243	1,100	6,009
Seldovia	1,352	1,398	1,400	1,416	1,469	7,035
Shageluk	167	178	184	183	180	892

**Table 4
Electric Cooperative Tax**

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Total All Years
Shaktoolik	389	384	408	392	388	1,961
Shishmaref	782	791	857	776	771	3,977
Shungnak	676	711	736	691	674	3,488
Soldotna	24,206	23,764	23,250	23,196	22,811	117,227
Stebbins	689	674	650	653	686	3,352
Teller	372	0	0	0	0	372
Togiak	1,283	1,285	1,147	1,124	1,163	6,002
Toksook Bay	708	656	588	574	558	3,084
Unalakleet	1,910	1,906	1,857	1,845	1,952	9,470
Upper Kalskag	305	309	299	294	297	1,504
Valdez	25,736	25,392	24,997	25,804	26,002	127,931
Wales	268	269	287	276	265	1,365
Wasilla	39,881	37,370	36,704	35,463	33,834	183,252
Whittier	2,550	2,378	2,402	2,876	2,796	13,002
Total Cities	504,482	494,631	476,093	466,007	459,101	2,400,314
Grand Total¹	\$1,893,771	\$1,868,400	\$1,794,011	\$1,752,988	\$1,719,948	\$9,029,118
Cost of Collection	\$3,405	\$3,392	\$3,078	\$3,262	\$4,268	\$17,405
Number of Communities Shared With	84	83	79	79	79	84

¹ Net of cost of collection

**Table 5
Fisheries Business Tax**

	FY2006	FY2005	FY2004	FY2003	FY 2002	Total All Years
Municipality						
Anchorage	\$56,814	\$29,594	\$42,777	\$31,642	\$17,289	\$178,116
Juneau	340,230	298,218	221,435	218,549	189,554	1,267,986
Sitka	681,749	672,370	474,029	361,336	498,107	2,687,591
Total Municipalities	1,078,793	1,000,182	738,241	611,527	704,950	4,133,693
Borough						
Aleutians East	1,563,918	1,299,716	1,365,445	1,212,887	934,034	6,376,000
Bristol Bay	1,178,357	834,661	450,975	385,254	494,491	3,343,738
Denali	569	986	0	0	0	1,555
Fairbanks North Star	0	0	360	163	0	523
Haines	135,524	150,554	94,421	114,501	165,686	660,686
Kenai Peninsula	791,462	640,430	676,737	512,894	482,232	3,103,755
Ketchikan Gateway	303,361	278,473	327,692	234,339	374,535	1,518,400
Kodiak Island	942,310	802,313	716,677	573,595	759,211	3,794,106
Lake and Peninsula	98,911	71,206	113,059	87,995	161,968	533,139
Matanuska-Susitna	74	0	386	0	15	475
Northwest Arctic	0	475	0	0	0	475
Yakutat	152,850	35,973	47,862	91,550	73,894	402,129
Total Boroughs	5,167,336	4,114,787	3,793,614	3,213,178	3,446,066	19,734,981
City						
Adak	117,297	247,144	302,677	322,497	185,603	1,175,218
Akhiok	96	0	0	0	0	96
Akutan	740,716	628,852	632,084	580,806	534,413	3,116,871
Angoon	0	0	0	0	3,081	3,081
Atka	19,155	24,446	24,402	19,337	13,433	100,773
Bethel	0	0	0	0	4,740	4,740
Chefornak	196	107	19	40	249	611
Chignik	44,623	42,355	76,649	52,316	82,644	298,587
Clark's Point	29,231	33	0	0	40,458	69,722
Coffman Cove	143	1,256	4,222	1,099	0	6,720
Cordova	610,916	591,749	448,958	386,605	437,955	2,476,183
Craig	47,702	65,906	20,412	4,784	4,230	143,034
Delta Junction	0	1,610	0	0	0	1,610
Dillingham	147,986	154,274	99,889	78,807	49,069	530,025
Egegik	29,194	28,851	36,409	35,674	78,419	208,547
Emmonak	8,817	5,921	3,826	0	0	18,564

**Table 5
Fisheries Business Tax**

	FY2006	FY2005	FY2004	FY2003	FY 2002	Total All Years
Fairbanks	0	0	279	163	0	442
False Pass	0	0	0	6,058	7,122	13,180
Gustavus	278	0	0	0	0	278
Haines	0	0	0	0	1,655	1,655
Homer	88,734	67,100	156,890	89,038	46,756	448,518
Hoonah	130,252	192,396	133,052	94,741	117,119	667,560
Hooper Bay	49	1	32	0	0	82
Houston	26	0	0	0	0	26
Hydaburg	2,786	3,847	2,106	1,741	0	10,480
Kachemak	6,060	0	0	0	0	6,060
Kake	0	6,260	32,731	0	106,354	145,345
Kaltag	0	0	0	0	267	267
Kasaan	470	2,075	161	1,199	0	3,905
Kenai	138,088	126,701	77,026	53,561	85,088	480,464
Ketchikan	194,279	181,411	142,925	141,758	276,572	936,945
King Cove	463,050	365,638	326,453	211,092	184,041	1,550,274
Klawock	13,483	143	4,916	1,516	700	20,758
Kodiak	760,099	654,818	597,337	467,426	562,000	3,041,680
Kotzebue	0	475	0	0	0	475
Kupreanof	331	0	0	0	0	331
Larsen Bay	49,715	37,505	28,060	24,372	16,784	156,436
Marshall	994	1,047	0	0	0	2,041
Mekoryuk	3,979	1,903	1,625	2,571	2,011	12,089
New Stuyahok	0	0	30	0	0	30
Nome	18,978	13,901	10,034	8,988	2,043	53,944
North Pole	0	0	82	0	0	82
Palmer	0	0	0	0	15	15
Pelican	5,741	14,835	7,736	48,065	39,420	115,797
Petersburg	679,870	630,650	545,267	467,342	606,898	2,930,027
Pilot Point	101	0	0	4	12	117
Port Alexander	533	1,245	2	482	0	2,262
Quinhagak	14,196	17,807	7,483	3,862	5,514	48,862
Saint Paul	305,888	362,056	328,120	313,336	212,556	1,521,956
Sand Point	201,769	196,618	195,686	141,763	103,564	839,400
Seldovia	0	0	0	0	14	14
Seward	367,526	314,304	310,578	239,554	239,760	1,471,722
Soldotna	1,165	565	699	595	1,160	4,184
Tenakee Springs	27,565	16	224	0	0	27,805
Togiak	30,195	21,903	38,111	6,465	74,257	170,931
Toksook Bay	2,138	638	1,262	1,002	4,206	9,246

**Table 5
Fisheries Business Tax**

	FY2006	FY2005	FY2004	FY2003	FY 2002	Total All Years
Unalakleet	5,431	2,091	972	45	2,190	10,729
Unalaska	3,321,455	3,014,039	3,226,807	2,913,343	2,510,541	14,986,185
Valdez	225,119	166,233	215,577	127,552	245,372	979,853
Wasilla	103	5	0	0	0	108
Whittier	46,296	35,556	38,420	57,262	46,449	223,983
Wrangell	119,704	144,589	60,856	74,860	72,995	473,004
Total Cities	9,022,518	8,370,875	8,141,086	6,981,721	7,007,729	39,523,929
Grand Total	<u>\$15,268,647</u>	<u>\$13,485,844</u>	<u>\$12,672,941</u>	<u>\$10,806,426</u>	<u>\$11,158,745</u>	<u>\$63,392,603</u>
Number of Communities Shared With	62	59	57	52	55	77
Additional Sharing with DCED	\$1,867,596	\$1,738,224	\$1,725,251	\$1,362,651	\$1,396,076	\$8,089,798

Table 6
Fishery Resource Landing Tax

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Total All Years
Municipality						
Sitka	\$2,789	\$517	\$477	\$2,883	\$3,005	9,671
Total Municipalities	2,789	517	477	2,883	3,005	9,671
Borough						
Aleutians East	31,524	28,721	14,992	21,072	11,696	108,005
Kenai Peninsula	1,838	6,506	6,101	16,883	23,509	54,837
Kodiak Island	16,654	1,783	395	36,788	37,162	92,782
Lake and Peninsula	0	0	0	0	1,019	1,019
Yakutat	18,826	2,135	1,980	0	9,612	32,553
Total Boroughs	68,842	39,145	23,468	74,743	82,998	289,196
City						
Adak	19,840	52,464	82,073	41,807	72,841	269,025
Akhiok	0	0	8	31	0	39
Akutan	20,303	15,415	11,814	18,900	11,206	77,638
Atka	5,877	8,522	63	0	2,706	17,168
Clark's Point	0	0	0	72	0	72
Cold Bay	0	0	224	816	0	1,040
Homer	0	0	226	0	0	226
Kodiak	0	818	387	0	15,987	17,192
Old Harbor	0	0	0	409	0	409
Pelican	0	296	751	483	26	1,556
Petersburg	876	490	0	0	0	1,366
Port Lions	0	0	0	0	320	320
Saint Paul	16,364	12,111	24,507	18,954	20,392	92,328
Sand Point	11,222	12,522	2,862	1,016	490	28,112
Seward	144	5,742	5,875	7,738	28,273	47,772
Togiak	4,003	0	0	0	0	4,003
Unalaska	4,357,759	3,476,272	3,629,068	2,460,171	4,075,735	17,999,005
Total Cities	4,436,388	3,584,652	3,757,858	2,550,397	4,227,976	18,557,271
GRAND TOTAL	\$4,508,019	\$3,624,314	\$3,781,803	\$2,628,023	\$4,313,979	\$18,856,138
Number of Communities						
Subject to Sharing	14	15	17	15	16	23
Additional Sharing						
with DCED	\$1,235,290	\$604,767	\$576,433	\$321,440	\$256,648	\$2,994,578

Table 7
Telephone Cooperative Tax

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Total All Years
Municipality						
Anchorage	\$311,660	\$317,761	\$309,425	\$314,365	\$209,740	\$1,462,951
Juneau	\$60	0	0	0	0	60
Total Municipalities	311,720	317,761	309,425	314,365	209,740	1,463,011
Borough						
Bristol Bay	65,988	60,818	58,020	54,662	53,816	293,304
Denali	24,995	34,833	33,919	34,461	22,992	151,200
Kenai Peninsula	2,436	4,471	4,353	4,423	2,951	18,634
Matanuska-Susitna	485,776	567,543	552,654	561,478	374,610	2,542,061
North Slope	260,912	261,019	246,673	172,785	146,423	1,087,812
Northwest Arctic	5,028	4,650	8,437	0	3,103	21,218
Total Boroughs	845,135	933,334	904,056	827,809	603,895	4,114,229
City						
Alakanuk	8	0	0	0	0	8
Aleknagik	2,223	1,879	1,756	770	1,641	8,269
Ambler	3,698	4,070	7,171	0	2,830	17,769
Anderson	3,969	4,708	4,584	4,657	3,107	21,025
Bethel	3	0	0	0	0	3
Buckland	5,145	5,634	9,928	0	4,142	24,849
Clark's Point	648	616	639	1,479	1,094	4,476
Cordova	58,688	53,972	50,905	47,400	46,182	257,147
Deering	2,362	3,008	5,019	0	1,853	12,242
Dillingham	58,039	53,638	54,743	51,115	49,763	267,298
Houston	10,647	8,777	8,546	8,683	5,793	42,446
Kiana	4,568	5,418	10,597	0	4,670	25,253
Kivalina	4,237	5,052	9,700	0	3,203	22,192
Kobuk	1,925	2,234	3,822	0	1,432	9,413
Kotzebue	65,413	69,659	126,942	0	50,050	312,064
Manokotak	2,007	1,588	1,668	1,682	1,640	8,585

**Table 7
Telephone Cooperative Tax**

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Total All Years
Nenana	6	601	586	595	397	2,185
Nome	25	0	0	0	0	25
Noorvik	5,866	6,514	13,872	0	6,101	32,353
Palmer	103,110	114,704	111,695	113,478	75,711	518,698
Selawik	6,490	7,162	14,636	0	5,964	34,252
Seward	10	0	0	948	632	1,590
Shungnak	2,812	3,600	6,035	0	1,802	14,249
Valdez	121,012	134,525	142,410	150,366	77,984	626,297
Wasilla	184,741	187,733	182,808	185,727	123,914	864,923
Total Cities	647,652	675,092	768,062	566,900	469,905	3,127,611
Grand Total¹	<u>\$1,804,507</u>	<u>\$1,926,187</u>	<u>\$1,981,543</u>	<u>\$1,709,074</u>	<u>\$1,283,540</u>	<u>\$8,704,851</u>
Cost of Collection²	\$3,067	\$1,172	\$4,586	\$13,360	\$17,566	\$39,751
Number of Communities Shared With	33	28	28	18	29	33

¹ Net of cost of collection

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

Table 8
Liquor License Fees

	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>FY 2003</i>	<i>FY 2002</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$369,400	\$337,450	\$361,150	\$345,550	\$342,150	\$1,755,700
Juneau	62,100	48,650	58,800	54,000	59,200	282,750
Sitka	22,450	21,550	20,000	19,650	18,800	102,450
Total Municipalities	453,950	407,650	439,950	419,200	420,150	2,140,900
Borough						
Bristol Bay	0	17,300	10,500	14,800	11,750	54,350
Haines	11,050	9,150	5,550	10,850	10,850	47,450
Ketchikan Gateway	0	10,250	6,200	0	2,500	18,950
Kodiak Island	0	0	0	9,250	0	9,250
Yakutat	7,750	4,000	9,000	6,500	6,800	34,050
Total Boroughs	18,800	40,700	31,250	41,400	31,900	164,050
City						
Adak	3,700	1,500	3,700	0	3,700	12,600
Anderson	2,500	0	0	0	0	2,500
Cold Bay	2,500	0	2,500	4,000	0	9,000
Cordova	16,650	13,300	10,150	13,300	15,050	68,450
Craig	3,200	15,600	3,800	13,600	5,800	42,000
Dillingham	4,600	4,600	4,600	4,600	4,000	22,400
Fairbanks	81,500	81,250	75,800	82,100	92,750	413,400
Fort Yukon	0	1,500	0	1,500	0	3,000
Galena	2,500	1,500	2,500	1,500	3,100	11,100
Homer	24,875	23,250	23,850	20,050	17,700	109,725
Hoonah	5,200	2,500	4,600	2,500	4,000	18,800
Houston	6,500	0	0	0	0	6,500
Kake	0	1,500	0	0	0	1,500
Kenai	27,050	17,900	21,000	17,300	26,400	109,650
Ketchikan	38,150	33,800	41,800	32,200	45,500	191,450
King Cove	0	1,500	2,500	4,000	2,500	10,500
Klawock	1,500	0	1,500	0	1,500	4,500
Kodiak	22,500	21,400	19,400	18,300	21,000	102,600
McGrath	0	0	5,500	4,000	5,500	15,000
Nenana	10,500	0	5,500	4,600	5,500	26,100

**Table 8
Liquor License Fees**

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Total All Years
Nome	17,500	14,800	16,900	14,800	19,400	83,400
North Pole	7,300	4,600	5,800	4,600	7,300	29,600
Palmer	10,400	9,900	9,800	13,000	10,200	53,300
Pelican	0	0	0	0	2,500	2,500
Petersburg	7,700	7,900	7,700	9,150	9,550	42,000
Saint George	1,500	0	1,500	0	1,500	4,500
Saint Paul	600	4,000	600	4,000	600	9,800
Sand Point	2,500	4,600	2,500	4,600	2,500	16,700
Seldovia	2,400	4,300	2,100	4,300	1,500	14,600
Seward	17,500	15,150	16,300	17,800	19,400	86,150
Skagway	12,450	5,150	12,650	4,550	9,850	44,650
Soldotna	16,900	13,700	15,700	16,400	12,300	75,000
Tanana	0	0	0	1,500	0	1,500
Tenakee Springs	1,500	0	0	0	0	1,500
Thorne Bay	1,250	0	0	0	0	1,250
Unalaska	14,200	1,800	14,200	7,700	14,200	52,100
Valdez	17,900	13,500	16,700	13,200	17,300	78,600
Wasilla	17,600	20,100	15,800	21,300	13,900	88,700
Whittier	5,300	3,950	5,300	6,450	5,300	26,300
Wrangell	8,400	13,200	12,000	13,200	8,400	55,200
Total Cities	416,325	357,750	384,250	380,100	409,700	1,948,125
GRAND TOTAL	\$889,075	\$806,100	\$855,450	\$840,700	\$861,750	\$4,253,075
Number of Communities Shared With	39	36	39	38	39	46

Appendix A - 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 - 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 Commerce, 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 - 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 Commerce, 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: 2006 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

* All other boroughs do not have separate incorporated cities

Source: 2006 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: 2006 Alaska Municipal Officials Directory