

**STATE OF ALASKA**  
**DEPARTMENT OF REVENUE**  
*Tax Division*



*Fiscal Year 2008*  
**SHARED TAXES AND FEES**  
**ANNUAL REPORT**

*Available on the internet at:*  
[www.tax.state.ak.us](http://www.tax.state.ak.us)

---

Sarah Palin  
Governor

Patrick Galvin  
Commissioner

---

## **2008**

*This annual report provides 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 2008 that ended June 30, 2008.*

---

## ***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:

<b><i>Tax Type</i></b>	<b><i>Reference</i></b>	<b><i>Statutory Share</i></b>
Aviation Motor Fuel	43.40.010	60%
Commercial Passenger Vessel	43.52.230	\$5/passenger/port
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%
<b><i>License Fee Type</i></b>		
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*

<b>Executive Summary</b>	
Retrospect.....	1
Summary of Shared Taxes and Fees (Chart 1) .....	2
Summary of Shared Taxes and Fees by Municipality (Table 1) .....	3
<b>Shared Taxes and Fees Overview</b> .....	6
<b>Shared Taxes and Fees Detail</b>	
Shared Amounts by Municipality by Tax and License Type (Table 2) .....	7
<b>Five-Year Comparison of Shared Taxes and Fees</b>	
Aviation Motor Fuel Tax (Table 3) .....	12
Commercial Passenger Vessel Excise Tax (Table 4) .....	13
Electric Cooperative Tax (Table 5) .....	14
Fisheries Business Tax (Table 6).....	17
Fishery Resource Landing Tax (Table 7) .....	20
Liquor License Fees (Table 8).....	21
Telephone Cooperative Tax (Table 9).....	23
<b>Appendices</b>	
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

FY 2008 shared taxes and fees increased 44% or \$11.4 million over FY 2007. About three quarters of the increase was attributable to the commercial passenger vessel (CPV) excise tax that took effect in calendar year 2007. CPV shared tax amounts for fiscal year 2007 reflect one month's CPV excise tax collections; taxes from voyages in May 2007 (returns and payment due June 30, 2007). CPV shared tax amounts for fiscal year 2008 reflect taxes collected for the remainder of the cruise ship season; taxes from voyages in June through September 2007.

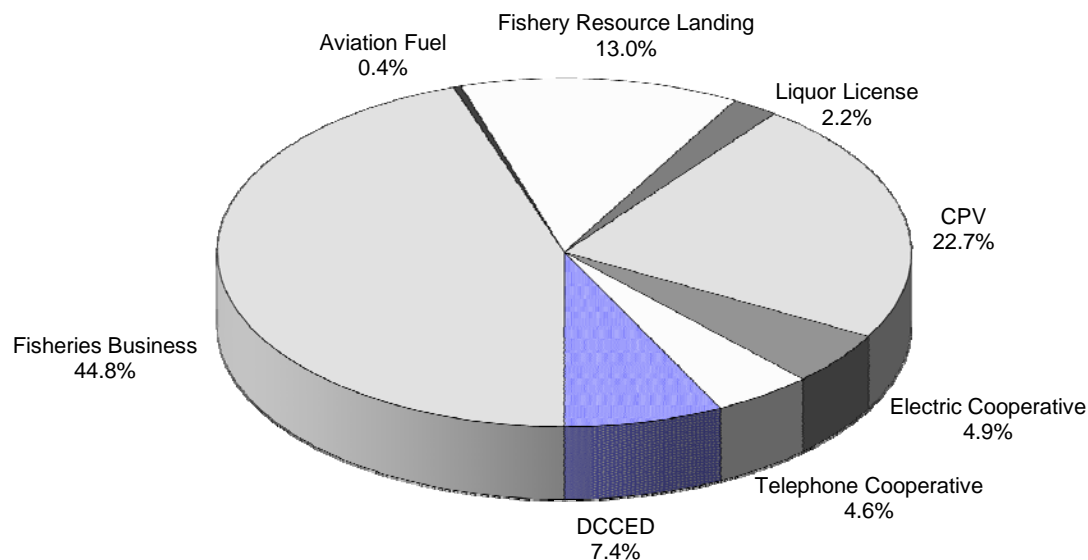
The rest of the increase was predominantly attributable to fisheries taxes collected in the fiscal year which resulted from higher values for most fishery resources; in particular groundfish and halibut. Amounts shared under other tax and license programs for FY 2008 did not substantially change from fiscal year 2007.

The Department of Revenue distributed taxes and fees to 122 communities throughout Alaska. Following are the top 5 municipalities and boroughs and their combined amount of shared taxes and fees for FY 2008.

Unalaska	\$ 8,253,453
Skagway	3,732,560
Ketchikan Gateway Borough	2,447,019
Sitka	1,958,997
Aleutians East Borough	<u>1,809,648</u>
Subtotal	18,201,677
Other Municipalities	<u>19,524,857</u>
Total	<b><u>\$ 37,726,534</u></b>

An additional \$3,023,518 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 under fisheries business tax statutes (AS 43.75.137) and fishery resource landing tax statutes (AS 43.77.060(3)(d)).

**Chart 1 - Summary of Shared Taxes and Fees**



Tax Type	FY 2008		FY 2007		FY 2006	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$18,268,399	44.8%	\$16,079,365	56.1%	\$15,268,647	55.4%
Commercial Passenger Vessel	9,232,830	22.7%	744,580	2.6%	0	0.0%
Fishery Resource Landing	5,286,500	13.0%	4,617,769	16.1%	4,508,019	16.3%
Electric Cooperative	2,016,589	4.9%	1,953,261	6.8%	1,893,771	6.9%
Telephone Cooperative	1,884,515	4.6%	1,953,130	6.8%	1,804,507	6.5%
Liquor License Fees	889,650	2.2%	785,625	2.8%	889,075	3.2%
Aviation Motor Fuel	148,051	0.4%	147,322	0.5%	129,337	0.5%
<b>Subtotal</b>	<b>\$37,726,534</b>	<b>92.6%</b>	<b>\$26,281,052</b>	<b>91.7%</b>	<b>\$24,493,356</b>	<b>88.8%</b>
<b>Amount Transferred to DCCED</b>						
Fisheries Business	1,920,635	4.7%	1,530,472	5.2%	1,867,596	6.7%
Fishery Resource Landing	1,102,883	2.7%	875,527	3.1%	1,235,290	4.5%
<b>Subtotal</b>	<b>\$3,023,518</b>	<b>7.4%</b>	<b>\$2,405,999</b>	<b>8.3%</b>	<b>\$3,102,886</b>	<b>11.2%</b>
<b>Grand Total</b>	<b>\$40,750,052</b>	<b>100%</b>	<b>\$28,687,051</b>	<b>100%</b>	<b>\$28,639,358</b>	<b>100%</b>

**Table 1**  
**Summary of Shared Taxes and Fees by Municipality**

<b>Municipality</b>	<b>FY 2008</b>	<b>FY 2007</b>	<b>Difference</b>
Anchorage	\$1,427,164	\$1,418,292	\$8,872
Juneau	430,422	463,290	(32,868)
Sitka	1,958,997 <sup>(1)</sup>	931,282	1,027,715
Skagway	3,732,560 <sup>(1)</sup>	346,430	3,386,130
<b>Total Municipalities</b>	<b>7,549,143</b>	<b>3,159,294</b>	<b>4,389,849</b>
<b>Borough</b>			
Aleutians East	1,809,648	1,665,512	144,136
Bristol Bay	1,652,140	1,381,453	270,687
Denali	47,235	50,920	(3,685)
Fairbanks North Star	402,043	338,866	63,177
Haines	287,729 <sup>(1)</sup>	207,848	79,881
Kenai Peninsula	1,297,847	897,964	399,883
Ketchikan Gateway	2,447,019 <sup>(1)</sup>	530,973	1,916,046
Kodiak Island	1,305,611	1,068,223	237,388
Lake and Peninsula	139,430	134,880	4,550
Matanuska-Susitna	706,209	745,751	(39,542)
North Slope	273,168	262,638	10,530
Northwest Arctic	5,803	5,247	556
Yakutat	288,324	215,938	72,386
<b>Total Boroughs</b>	<b>10,662,206</b>	<b>7,506,213</b>	<b>3,155,993</b>
<b>City</b>			
Adak	386,258	182,206	204,052
Akutan	794,743	771,715	23,028
Alakanuk	845	812	33
Aleknagik	2,496	2,574	(78)
Ambler	4,412	4,383	29
Anderson	4,676	4,971	(295)
Angoon	413	837	(424)
Anvik	239	229	10
Atka	34,762	20,235	14,527
Barrow	22,052	22,429	(377)
Brevig Mission	446	428	18
Buckland	5,401	5,143	258
Chefornak	941	573	368
Chevak	1,098	1,083	15
Chignik	58,779	55,867	2,912
Chuathbaluk	106	124	(18)
Clark's Point	116,042	135,458	(19,416)
Coffman Cove	285	1,223	(938)
Cordova	1,008,667	725,407	283,260
Craig	25,891	45,269	(19,378)
Deering	1,735	1,996	(261)
Delta Junction	8,230	9,977	(1,747)
Dillingham	247,005	254,518	(7,513)
Eek	367	365	2
Egegik	63,363	74,284	(10,921)
Elim	525	552	(27)
Emmonak	9,759	11,567	(1,808)
Fairbanks	205,500	205,964	(464)

**Table 1**  
**Summary of Shared Taxes and Fees by Municipality**

<b>City</b>	<b>FY 2008</b>	<b>FY 2007</b>	<b>Difference</b>
Galena	2,500	0	2,500
Gambell	824	851	(27)
Goodnews Bay	315	320	(5)
Grayling	270	250	20
Gustavus	358	563	(205)
Holy Cross	299	302	(3)
Homer	155,795	136,710	19,085
Hoonah	671,026 <sup>(1)</sup>	158,595	512,431
Hooper Bay	1,502	1,328	174
Houston	22,102	20,490	1,612
Huslia	461	489	(28)
Kachemak	1,201	0	1,201
Kake	840	17,678	(16,838)
Kaltag	390	333	57
Kasaan	0	242	(242)
Kenai	220,344	195,103	25,241
Ketchikan	299,899	266,057	33,842
Kiana	5,229	5,302	(73)
King Cove	495,293	438,722	56,571
Kivalina	4,939	4,913	26
Klawock	31,579	26,784	4,795
Kobuk	1,590	2,062	(472)
Kodiak	1,021,983	889,150	132,833
Kotlik	261	0	261
Kotzebue	69,016	69,452	(436)
Koyuk	620	635	(15)
Larsen Bay	82,078	59,043	23,035
Lower Kalskag	261	266	(5)
Manokotak	1,940	1,946	(6)
Marshall	2,852	3,277	(425)
Mekoryuk	7,150	4,295	2,855
Mountain Village	1,210	1,265	(55)
Nenana	2,329	2,079	250
New Stuyahok	585	578	7
Newhalen	222	235	(13)
Nightmute	277	261	16
Nome	36,507	29,576	6,931
Nondalton	297	301	(4)
Noorvik	6,593	6,202	391
North Pole	60,560	63,984	(3,424)
Nulato	487	510	(23)
Nunapitchuk	558	529	29
Old Harbor	348	361	(13)
Palmer	148,389	158,533	(10,144)
Pelican	12,012	70,119	(58,107)
Petersburg	782,008	667,075	114,933
Pilot Station	782	824	(42)
Port Lions	566	557	9



**Table 1**  
**Summary of Shared Taxes and Fees by Municipality**

<b>City</b>	<b>FY 2008</b>	<b>FY 2007</b>	<b>Difference</b>
Quinhagak	16,338	17,342	(1,004)
Russian Mission	383	373	10
Saint George	1,628	0	1,628
Saint Mary's	5,179	4,110	1,069
Saint Michael	714	706	8
Saint Paul	750,968	471,847	279,121
Sand Point	243,938	231,362	12,576
Savoonga	883	865	18
Scammon Bay	805	748	57
Selawik	8,313	8,099	214
Seldovia	7,557	6,409	1,148
Seward	787,775	352,440	435,335
Shageluk	176	174	2
Shaktolik	382	388	(6)
Shishmaref	771	762	9
Shungnak	3,629	3,070	559
Soldotna	45,591	40,706	4,885
Stebbins	652	669	(17)
Teller	370	378	(8)
Tenakee Springs	20,903	22,211	(1,308)
Togiak	57,793	40,819	16,974
Toksook Bay	7,733	4,807	2,926
Unalakleet	11,594	9,061	2,533
Unalaska	8,253,453	7,543,885	709,568
Upper Kalskag	310	324	(14)
Valdez	486,220	372,388	113,832
Wales	239	249	(10)
Wasilla	260,761	273,030	(12,269)
Whittier	1,148,184	106,612	1,041,572
Wrangell	230,260	253,375	(23,115)
<b>Total Cities</b>	<b>19,515,185</b>	<b>15,615,545</b>	<b>3,899,640</b>
<b>Grand Total</b>	<b>\$37,726,534</b>	<b>\$26,281,052</b>	<b>\$11,445,482</b>

(1) Significant increases result from the first year implementation of the commercial passenger vessel (CPV) excise tax program in 2007. The Department of Revenue distributes \$5 per passenger to the first 5 qualifying ports of call in Alaska from the \$48 CPV excise tax collected from each passenger.

## Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2008 Statistics	
		Disbursal Date	Period	Amount Shared	Total Municipalities
Aviation Motor Fuel <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	\$148,051	8
Commercial Passenger Vessel Excise <i>AS 43.52.230</i>	\$5 per passenger (onboard a qualifying commercial passenger vessel providing overnight accommodations) is shared to each of the first five qualifying ports of call within the state. If the port of call is a city located within a borough not otherwise unified with the borough, \$2.50 per passenger will be shared to the city and \$2.50 will be shared to the borough.	August	Preceding Calendar Year	\$9,232,830	10
Electric Cooperative <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	\$2,016,589	86
Fisheries Business <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 2008 fisheries business tax subject to allocation by DCCED was \$1,920,635.	August	Preceding Fiscal Year	\$18,268,399	63
Fishery Resource Landing <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 2008 fishery resource landing tax subject to allocation by DCCED was \$1,102,883.	September	Preceding Fiscal Year	\$5,286,500	16
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	\$ 889,650	33
Telephone Cooperative <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	\$1,884,515	28

**Total Shared \$ 37,726,534**

**Table 2**  
**2008 Shared Amounts by Municipality by Tax and License Type**

	<i>Total</i>	<i>Aviation Fuel</i>	<i>CPV* Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
<b>Municipality</b>								
Anchorage	\$1,427,164	\$15,476	\$0	\$683,276	\$71,359	\$0	\$360,150	\$296,903
Juneau	430,422	75,398	0	0	289,024	0	66,000	0
Sitka	1,958,997	0	1,025,670	0	911,793	309	21,225	0
Skagway	3,732,560	0	3,717,410	0	0	0	15,150	0
<b>Total Municipalities</b>	<b>7,549,143</b>	<b>90,874</b>	<b>4,743,080</b>	<b>683,276</b>	<b>1,272,176</b>	<b>309</b>	<b>462,525</b>	<b>296,903</b>
<b>Borough</b>								
Aleutians East	1,809,648	0	0	0	1,756,571	53,077	0	0
Bristol Bay	1,652,140	0	0	9,797	1,563,687	0	14,250	64,406
Denali	47,235	0	0	21,392	0	0	0	25,843
Fairbanks North Star	402,043	0	0	401,777	266	0	0	0
Haines	287,729	0	107,930	314	167,235	0	12,250	0
Kenai Peninsula	1,297,847	0	367,430	184,213	743,435	174	0	2,595
Ketchikan Gateway	2,447,019	27,048	2,040,775	0	376,696	0	2,500	0
Kodiak Island	1,305,611	0	5,103	27,668	1,236,280	36,560	0	0
Lake and Peninsula	139,430	0	0	1,244	138,186	0	0	0
Matanuska-Susitna	706,209	0	0	176,627	128	0	0	529,454
North Slope	273,168	0	0	0	0	0	0	273,168
Northwest Arctic	5,803	0	0	733	0	0	0	5,070
Yakutat	288,324	0	0	0	244,777	35,797	7,750	0
<b>Total Boroughs</b>	<b>10,662,206</b>	<b>27,048</b>	<b>2,521,238</b>	<b>823,765</b>	<b>6,227,261</b>	<b>125,608</b>	<b>36,750</b>	<b>900,536</b>
<b>City</b>								
Adak	386,258	0	0	0	254,359	128,199	3,700	0
Akutan	794,743	0	0	0	768,247	26,496	0	0
Alakanuk	845	0	0	845	0	0	0	0
Aleknagik	2,496	0	0	172	0	0	0	2,324

\* Commercial Passenger Vessel

**Table 2**  
**2008 Shared Amounts by Municipality by Tax and License Type**

	<b>Total</b>	<b>Aviation Fuel</b>	<b>CPV* Excise</b>	<b>Electric Cooperative</b>	<b>Fisheries Business</b>	<b>Fishery Landing</b>	<b>Liquor License</b>	<b>Telephone Cooperative</b>
Ambler	4,412	0	0	641	0	0	0	3,771
Anderson	4,676	0	0	936	0	0	0	3,740
Angoon	413	0	0	413	0	0	0	0
Anvik	239	0	0	239	0	0	0	0
Atka	34,762	0	0	0	18,349	16,413	0	0
Barrow	22,052	0	0	22,052	0	0	0	0
Brevig Mission	446	0	0	446	0	0	0	0
Buckland	5,401	0	0	0	0	0	0	5,401
Chefornak	941	0	0	0	941	0	0	0
Chevak	1,098	0	0	1,098	0	0	0	0
Chignik	58,779	0	0	0	58,779	0	0	0
Chuathbaluk	106	0	0	106	0	0	0	0
Clark's Point	116,042	0	0	0	113,191	2,271	0	580
Coffman Cove	285	0	0	0	285	0	0	0
Cordova	1,008,667	0	0	12,464	905,047	0	13,150	78,006
Craig	25,891	0	0	0	20,691	0	5,200	0
Deering	1,735	0	0	0	0	0	0	1,735
Delta Junction	8,230	0	0	8,230	0	0	0	0
Dillingham	247,005	0	0	8,410	176,261	0	4,600	57,734
Eek	367	0	0	367	0	0	0	0
Egegik	63,363	0	0	0	63,363	0	0	0
Elim	525	0	0	525	0	0	0	0
Emmonak	9,759	0	0	1,390	8,369	0	0	0
Fairbanks	205,500	0	0	127,250	0	0	78,250	0
Galena	2,500	0	0	0	0	0	2,500	0
Gambell	824	0	0	824	0	0	0	0
Goodnews Bay	315	0	0	315	0	0	0	0
Grayling	270	0	0	270	0	0	0	0
Gustavus	358	0	0	0	358	0	0	0
Holy Cross	299	0	0	299	0	0	0	0
Homer	155,795	0	0	28,287	98,958	0	28,550	0
Hoonah	671,026	0	536,010	1,228	128,563	0	5,225	0

\* Commercial Passenger Vessel

**Table 2**  
**2008 Shared Amounts by Municipality by Tax and License Type**

	<i>Total</i>	<i>Aviation Fuel</i>	<i>CPV* Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
Hooper Bay	1,502	0	0	1,336	166	0	0	0
Houston	22,102	0	0	4,878	99	0	5,750	11,375
Huslia	461	0	0	461	0	0	0	0
Kachemak	1,201	0	0	1,201	0	0	0	0
Kake	840	0	0	555	285	0	0	0
Kaltag	390	0	0	339	51	0	0	0
Kenai	220,344	19,719	0	30,703	143,247	0	26,675	0
Ketchikan	299,899	0	0	0	254,399	0	45,500	0
Kiana	5,229	0	0	747	0	0	0	4,482
King Cove	495,293	0	0	0	495,293	0	0	0
Kivalina	4,939	0	0	585	0	0	0	4,354
Klawock	31,579	0	0	0	30,079	0	1,500	0
Kobuk	1,590	0	0	0	0	0	0	1,590
Kodiak	1,021,983	6,634	5,102	40,700	946,635	412	22,500	0
Kotlik	261	0	0	261	0	0	0	0
Kotzebue	69,016	0	0	10,256	0	0	0	58,760
Koyuk	620	0	0	620	0	0	0	0
Larsen Bay	82,078	0	0	0	82,078	0	0	0
Lower Kalskag	261	0	0	261	0	0	0	0
Manokotak	1,940	0	0	0	0	0	0	1,940
Marshall	2,852	0	0	573	2,279	0	0	0
Mekoryuk	7,150	0	0	438	6,712	0	0	0
Mountain Village	1,210	0	0	1,210	0	0	0	0
Nenana	2,329	0	0	2,118	193	0	0	18
New Stuyahok	585	0	0	585	0	0	0	0
Newhalen	222	0	0	222	0	0	0	0
Nightmute	277	0	0	277	0	0	0	0
Nome	36,507	0	0	0	19,607	0	16,900	0
Nondalton	297	0	0	297	0	0	0	0
Noorvik	6,593	0	0	927	0	0	0	5,666
North Pole	60,560	0	0	55,494	266	0	4,800	0
Nulato	487	0	0	487	0	0	0	0

\* Commercial Passenger Vessel

**Table 2**  
**2008 Shared Amounts by Municipality by Tax and License Type**

	<i>Total</i>	<i>Aviation Fuel</i>	<i>CPV* Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
Nunapitchuk	558	0	0	558	0	0	0	0
Old Harbor	348	0	0	329	19	0	0	0
Palmer	148,389	1,103	0	24,702	0	0	11,000	111,584
Pelican	12,012	0	0	0	12,012	0	0	0
Petersburg	782,008	0	0	0	773,402	906	7,700	0
Pilot Station	782	0	0	782	0	0	0	0
Port Lions	566	0	0	566	0	0	0	0
Quinhagak	16,338	0	0	886	15,452	0	0	0
Russian Mission	383	0	0	383	0	0	0	0
Saint George	1,628	0	0	0	1,628	0	0	0
Saint Mary's	5,179	0	0	866	4,313	0	0	0
Saint Michael	714	0	0	714	0	0	0	0
Saint Paul	750,968	0	0	0	578,948	172,020	0	0
Sand Point	243,938	0	0	0	217,356	26,582	0	0
Savoonga	883	0	0	883	0	0	0	0
Scammon Bay	805	0	0	805	0	0	0	0
Selawik	8,313	0	0	1,408	0	0	0	6,905
Seldovia	7,557	0	0	1,446	3,386	0	2,725	0
Seward	787,775	0	367,430	0	403,571	174	16,600	0
Shageluk	176	0	0	176	0	0	0	0
Shaktoolik	382	0	0	382	0	0	0	0
Shishmaref	771	0	0	771	0	0	0	0
Shungnak	3,629	0	0	708	0	0	0	2,921
Soldotna	45,591	1,832	0	25,478	781	0	17,500	0
Stebbins	652	0	0	652	0	0	0	0
Teller	370	0	0	370	0	0	0	0
Tenakee Springs	20,903	0	0	0	20,903	0	0	0
Togiak	57,793	0	0	1,227	40,784	15,782	0	0
Toksook Bay	7,733	0	0	743	6,990	0	0	0
Unalakleet	11,594	0	0	1,869	9,725	0	0	0
Unalaska	8,253,453	0	0	0	3,469,175	4,771,328	12,950	0
Upper Kalskag	310	0	0	310	0	0	0	0

\* Commercial Passenger Vessel

**Table 2**  
**2008 Shared Amounts by Municipality by Tax and License Type**

	<i>Total</i>	<i>Aviation Fuel</i>	<i>CPV* Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
Valdez	486,220	0	0	25,007	311,010	0	20,400	129,803
Wales	239	0	0	239	0	0	0	0
Wasilla	260,761	841	0	42,804	29	0	22,700	194,387
Whittier	1,148,184	0	1,059,970	2,146	80,468	0	5,600	0
Wrangell	230,260	0	0	0	221,860	0	8,400	0
<b>Total Cities</b>	<b>19,515,185</b>	<b>30,129</b>	<b>1,968,512</b>	<b>509,548</b>	<b>10,768,962</b>	<b>5,160,583</b>	<b>390,375</b>	<b>687,076</b>
<b>Grand Total</b>	<b>\$37,726,534</b>	<b>\$148,051</b>	<b>\$9,232,830</b>	<b>\$2,016,589</b>	<b>\$18,268,399</b>	<b>\$5,286,500</b>	<b>\$889,650</b>	<b>\$1,884,515</b>
<b>Number of Communities Shared With</b>	<b>122</b>	<b>8</b>	<b>10</b>	<b>86</b>	<b>63</b>	<b>16</b>	<b>33</b>	<b>28</b>

\* Commercial Passenger Vessel

**Table 3  
Aviation Motor Fuel Tax**

	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage (Merrill Field)	\$15,476	\$16,510	\$16,345	\$19,016	\$19,103	\$86,450
Juneau	75,398	79,914	67,266	79,777	82,015	384,370
<b>Total Municipalities</b>	<b>90,874</b>	<b>96,424</b>	<b>83,611</b>	<b>98,793</b>	<b>101,118</b>	<b>470,820</b>
<b>Borough</b>						
Ketchikan Gateway	27,048	23,428	20,691	27,847	42,360	141,374
<b>Total Borough</b>	<b>27,048</b>	<b>23,428</b>	<b>20,691</b>	<b>27,847</b>	<b>42,360</b>	<b>141,374</b>
<b>City</b>						
Kenai	19,719	16,822	11,157	14,021	11,244	72,963
Kodiak	6,634	6,955	6,728	5,576	3,788	29,681
Palmer	1,103	1,093	3,682	778	2,861	9,517
Soldotna	1,832	1,531	2,343	2,281	2,163	10,150
Wasilla	841	1,069	1,125	1,413	1,444	5,892
<b>Total Cities</b>	<b>30,129</b>	<b>27,470</b>	<b>25,035</b>	<b>24,069</b>	<b>21,500</b>	<b>128,203</b>
<b>Grand Total<sup>1</sup></b>	<b>\$148,051</b>	<b>\$147,322</b>	<b>\$129,337</b>	<b>\$150,709</b>	<b>\$164,978</b>	<b>\$740,397</b>
<b>Cost of Collection</b>	<b>\$8,390</b>	<b>\$4,320</b>	<b>\$4,792</b>	<b>\$5,583</b>	<b>\$6,494</b>	<b>\$29,579</b>
<b>Number of Communities Shared With</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

<sup>1</sup> Net of cost of collection.



**Table 4  
Commercial Passenger Vessel (CPV) Excise Tax**

	<i>FY 2008</i> <sup>1</sup>	<i>FY 2007</i> <sup>2</sup>	<i>Total All Years</i>
<b>Municipality</b>			
Sitka	1,025,670.00	\$103,325	1,128,995
Skagway	3,717,410	339,855	4,057,265
<b>Total Municipalities</b>	<b>4,743,080</b>	<b>443,180</b>	<b>5,186,260</b>
<b>Borough</b>			
Haines	107,930	6,290	114,220
Kenai Peninsula	367,430	16,223	383,653
Ketchikan Gateway	2,040,775	203,810	2,244,585
Kodiak Island	5,103	0	5,103
<b>Total Boroughs</b>	<b>2,521,238</b>	<b>226,323</b>	<b>2,747,561</b>
<b>City</b>			
Hoonah	536,010	14,015	550,025
Kodiak	5,102	0	5,102
Seward	367,430	16,222	383,652
Whittier	1,059,970	44,840	1,104,810
<b>Total Cities</b>	<b>1,968,512</b>	<b>75,077</b>	<b>2,043,589</b>
<b>Grand Total</b>	<b>\$9,232,830</b>	<b>\$744,580</b>	<b>\$9,977,410</b>
<b>Number of Communities Shared With</b>			
	<b>10</b>	<b>8</b>	<b>10</b>

<sup>1</sup> Amounts reflect taxes shared from revenues collected for calendar year 2007; amounts include all voyages completed in calendar year 2007 less amounts previously shared (fiscal year 2007 amounts).

<sup>2</sup> First year that CPV excise taxes collected. Amounts reflect taxes shared for collections in fiscal year 2007 ending June 30, 2007. Fiscal year 2007 collections include voyages in the month of May 2007; May 2007 monthly returns were due June 30, 2007.

**Table 5**  
**Electric Cooperative Tax**

	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$683,276	\$696,147	\$687,115	\$691,350	\$662,937	\$3,420,825
<b>Total Municipalities</b>	<b>683,276</b>	<b>696,147</b>	<b>687,115</b>	<b>691,350</b>	<b>662,937</b>	<b>3,420,825</b>
<b>Borough</b>						
Bristol Bay	9,797	9,753	9,789	9,745	9,146	48,230
Denali	21,392	22,490	21,036	19,516	17,728	102,162
Fairbanks North Star	401,777	338,866	306,352	304,457	294,104	1,645,556
Haines	314	767	360	355	0	1,796
Kenai Peninsula	184,213	166,373	173,337	168,293	164,084	856,300
Kodiak Island	27,668	27,475	26,680	27,205	26,338	135,366
Lake and Peninsula	1,244	1,088	1,023	1,028	928	5,311
Matanuska-Susitna	176,627	175,492	162,899	151,107	141,961	808,086
Northwest Arctic	733	703	698	713	692	3,539
<b>Total Boroughs</b>	<b>823,765</b>	<b>743,007</b>	<b>702,174</b>	<b>682,419</b>	<b>654,981</b>	<b>3,606,346</b>
<b>City</b>						
Alakanuk	845	812	831	874	857	4,219
Aleknagik	172	261	257	264	252	1,206
Ambler	641	632	612	671	605	3,161
Anderson	936	944	925	952	970	4,727
Angoon	413	837	425	442	0	2,117
Anvik	239	229	217	213	206	1,104
Barrow	22,052	22,429	22,176	22,582	22,487	111,726
Brevig Mission	446	428	424	415	388	2,101
Chevak	1,098	1,083	1,071	1,141	1,139	5,532
Chuathbaluk	106	124	113	103	97	543
Cordova	12,464	11,623	11,617	10,896	10,886	57,486
Delta Junction	8,230	9,977	11,037	7,877	5,877	42,998
Dillingham	8,410	8,437	8,322	8,534	8,139	41,842
Eek	367	365	347	335	326	1,740
Elim	525	552	555	569	601	2,802
Emmonak	1,390	1,355	1,321	1,361	1,301	6,728

**Table 5**  
**Electric Cooperative Tax**

	<b>FY 2008</b>	<b>FY 2007</b>	<b>FY 2006</b>	<b>FY 2005</b>	<b>FY 2004</b>	<b>Total All Years</b>
Fairbanks	127,250	127,764	127,106	128,313	124,587	635,020
Gambell	824	851	871	824	823	4,193
Goodnews Bay	315	320	330	329	308	1,602
Grayling	270	250	251	277	249	1,297
Holy Cross	299	302	295	330	337	1,563
Homer	28,287	28,168	27,874	28,101	26,548	138,978
Hoonah	1,228	2,432	1,195	1,212	0	6,067
Hooper Bay	1,336	1,314	1,152	1,151	1,159	6,112
Houston	4,878	5,054	5,104	4,959	5,049	25,044
Huslia	461	489	446	422	413	2,231
Kachemak	1,201	0	0	0	0	1,201
Take	555	1,485	572	630	0	3,242
Kaltag	339	333	325	310	319	1,626
Kenai	30,703	30,638	30,307	30,021	28,468	150,137
Kiana	747	701	719	747	700	3,614
Kivalina	585	599	535	572	549	2,840
Kodiak	40,700	39,999	38,091	36,388	34,312	189,490
Kotlik	261	0	0	0	0	261
Kotzebue	10,256	10,472	10,758	10,364	10,348	52,198
Koyuk	620	635	666	681	629	3,231
Lower Kalskag	261	266	251	274	268	1,320
Marshall	573	580	539	531	511	2,734
Mekoryuk	438	450	442	427	398	2,155
Mountain Village	1,210	1,265	1,243	1,241	1,265	6,224
Nenana	2,118	2,060	2,002	2,021	2,086	10,287
New Stuyahok	585	578	562	553	575	2,853
Newhalen	222	235	212	233	241	1,143
Nightmute	277	261	259	250	256	1,303
Nondalton	297	301	287	302	317	1,504
Noorvik	927	925	895	932	984	4,663
North Pole	55,494	59,384	57,814	56,493	55,986	285,171
Nulato	487	510	509	547	527	2,580
Nunapitchuk	558	529	554	562	539	2,742
Old Harbor	329	343	337	347	337	1,693
Palmer	24,702	24,302	23,659	22,897	20,418	115,978
Pilot Station	782	824	799	784	820	4,009

**Table 5  
Electric Cooperative Tax**

	<b>FY 2008</b>	<b>FY 2007</b>	<b>FY 2006</b>	<b>FY 2005</b>	<b>FY 2004</b>	<b>Total All Years</b>
Port Lions	566	557	546	546	526	2,741
Quinhagak	886	871	801	804	794	4,156
Russian Mission	383	373	367	365	375	1,863
Saint Mary's	866	881	834	872	864	4,317
Saint Michael	714	706	693	668	650	3,431
Savoonga	883	851	848	871	908	4,361
Scammon Bay	805	748	730	565	486	3,334
Selawik	1,408	1,329	1,178	1,221	1,267	6,403
Seldovia	1,446	1,399	1,352	1,398	1,400	6,995
Shageluk	176	174	167	178	184	879
Shaktoolik	382	388	389	384	408	1,951
Shishmaref	771	762	782	791	857	3,963
Shungnak	708	735	676	711	736	3,566
Soldotna	25,478	24,762	24,206	23,764	23,250	121,460
Stebbins	652	669	689	674	650	3,334
Teller	370	378	372	0	0	1,120
Togiak	1,227	1,228	1,283	1,285	1,147	6,170
Toksook Bay	743	776	708	656	588	3,471
Unalakleet	1,869	1,903	1,910	1,906	1,857	9,445
Upper Kalskag	310	324	305	309	299	1,547
Valdez	25,007	25,411	25,736	25,392	24,997	126,543
Wales	239	249	268	269	287	1,312
Wasilla	42,804	41,844	39,881	37,370	36,704	198,603
Whittier	2,146	2,082	2,550	2,378	2,402	11,558
<b>Total Cities</b>	<b>509,548</b>	<b>514,107</b>	<b>504,482</b>	<b>494,631</b>	<b>476,093</b>	<b>2,498,861</b>
<b>Grand Total<sup>1</sup></b>	<b>\$2,016,589</b>	<b>\$1,953,261</b>	<b>\$1,893,771</b>	<b>\$1,868,400</b>	<b>\$1,794,011</b>	<b>\$9,526,032</b>
<b>Cost of Collection</b>	<b>\$4,156</b>	<b>\$3,970</b>	<b>\$3,405</b>	<b>\$3,392</b>	<b>\$3,078</b>	<b>\$18,001</b>
<b>Number of Communities Shared With</b>	<b>86</b>	<b>84</b>	<b>84</b>	<b>83</b>	<b>79</b>	<b>86</b>

<sup>1</sup> Net of cost of collection

**Table 6  
Fisheries Business Tax**

	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$71,359	\$44,421	\$56,814	\$29,594	\$42,777	\$244,965
Juneau	289,024	334,326	340,230	298,218	221,435	1,483,233
Sitka	911,793	808,257	681,749	672,370	474,029	3,548,198
<b>Total Municipalities</b>	<b>1,272,176</b>	<b>1,187,004</b>	<b>1,078,793</b>	<b>1,000,182</b>	<b>738,241</b>	<b>5,276,396</b>
<b>Borough</b>						
Aleutians East	1,756,571	1,581,639	1,563,918	1,299,716	1,365,445	7,567,289
Bristol Bay	1,563,687	1,295,546	1,178,357	834,661	450,975	5,323,226
Denali	0	606	569	986	0	2,161
Fairbanks North Star	266	0	0	0	360	626
Haines	167,235	190,641	135,524	150,554	94,421	738,375
Kenai Peninsula	743,435	708,041	791,462	640,430	676,737	3,560,105
Ketchikan Gateway	376,696	302,485	303,361	278,473	327,692	1,588,707
Kodiak Island	1,236,280	1,031,496	942,310	802,313	716,677	4,729,076
Lake and Peninsula	138,186	133,792	98,911	71,206	113,059	555,154
Matanuska-Susitna	128	216	74	0	386	804
Northwest Arctic	0	0	0	475	0	475
Yakutat	244,777	200,086	152,850	35,973	47,862	681,548
<b>Total Boroughs</b>	<b>6,227,261</b>	<b>5,444,548</b>	<b>5,167,336</b>	<b>4,114,787</b>	<b>3,793,614</b>	<b>24,747,546</b>
<b>City</b>						
Adak	254,359	116,422	117,297	247,144	302,677	1,037,899
Akhiok	0	0	96	0	0	96
Akutan	768,247	751,346	740,716	628,852	632,084	3,521,245
Atka	18,349	20,235	19,155	24,446	24,402	106,587
Chefornak	941	573	196	107	19	1,836
Chignik	58,779	55,867	44,623	42,355	76,649	278,273
Clark's Point	113,191	134,862	29,231	33	0	277,317
Coffman Cove	285	1,223	143	1,256	4,222	7,129
Cordova	905,047	631,642	610,916	591,749	448,958	3,188,312
Craig	20,691	29,669	47,702	65,906	20,412	184,380
Delta Junction	0	0	0	1,610	0	1,610
Dillingham	176,261	183,743	147,986	154,274	99,889	762,153

**Table 6  
Fisheries Business Tax**

	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>Total All Years</i>
Egegik	63,363	74,285	29,194	28,851	36,409	232,102
Emmonak	8,369	10,212	8,817	5,921	3,826	37,145
Fairbanks	0	0	0	0	279	279
Gustavus	358	563	278	0	0	1,199
Homer	98,958	90,092	88,734	67,100	156,890	501,774
Hoonah	128,563	139,048	130,252	192,396	133,052	723,311
Hooper Bay	166	14	49	1	32	262
Houston	99	89	26	0	0	214
Hydaburg	0	0	2,786	3,847	2,106	8,739
Kachemak	0	0	6,060	0	0	6,060
Kake	285	16,193	0	6,260	32,731	55,469
Kaltag	51	0	0	0	0	51
Kasaan	0	242	470	2,075	161	2,948
Kenai	143,247	129,443	138,088	126,701	77,026	614,505
Ketchikan	254,399	234,757	194,279	181,411	142,925	1,007,771
King Cove	495,293	438,722	463,050	365,638	326,453	2,089,156
Klawock	30,079	26,784	13,483	143	4,916	75,405
Kodiak	946,635	823,097	760,099	654,818	597,337	3,781,986
Kotzebue	0	0	0	475	0	475
Kupreanof	0	0	331	0	0	331
Larsen Bay	82,078	59,043	49,715	37,505	28,060	256,401
Marshall	2,279	2,697	994	1,047	0	7,017
Mekoryuk	6,712	3,845	3,979	1,903	1,625	18,064
Nenana	193	0	0	0	0	193
New Stuyahok	0	0	0	0	30	30
Nome	19,607	17,276	18,978	13,901	10,034	79,796
North Pole	266	0	0	0	82	348
Old Harbor	19	18	0	0	0	37
Pelican	12,012	70,119	5,741	14,835	7,736	110,443
Petersburg	773,402	658,119	679,870	630,650	545,267	3,287,308
Pilot Point	0	0	101	0	0	101
Port Alexander	0	0	533	1,245	2	1,780
Quinhagak	15,452	16,471	14,196	17,807	7,483	71,409
Saint George	1,628	0	0	0	0	1,628
Saint Mary's	4,313	3,229	0	630,650	545,267	1,183,459
Saint Paul	578,948	437,169	305,888	362,056	328,120	2,012,181

**Table 6  
Fisheries Business Tax**

	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>Total All Years</i>
Sand Point	217,356	208,844	201,769	196,618	195,686	1,020,273
Savoonga	0	14	0	0	0	14
Seldovia	3,386	410	0	0	0	3,796
Seward	403,571	312,535	367,526	314,304	310,578	1,708,514
Soldotna	781	1,313	1,165	565	699	4,523
Tenakee Springs	20,903	22,211	27,565	16	224	70,919
Togiak	40,784	37,620	30,195	21,903	38,111	168,613
Toksook Bay	6,990	4,031	2,138	638	1,262	15,059
Unalakleet	9,725	7,158	5,431	2,091	972	25,377
Unalaska	3,469,175	3,178,334	3,321,455	3,014,039	3,226,807	16,209,810
Valdez	311,010	200,992	225,119	166,233	215,577	1,118,931
Wasilla	29	128	103	5	0	265
Whittier	80,468	56,940	46,296	35,556	38,420	257,680
Wrangell	221,860	240,175	119,704	144,589	60,856	787,184
<b>Total Cities</b>	<b>10,768,962</b>	<b>9,447,813</b>	<b>9,022,518</b>	<b>8,370,875</b>	<b>8,141,086</b>	<b>45,751,254</b>
<b>Grand Total</b>	<b>\$18,268,399</b>	<b>\$16,079,365</b>	<b>\$15,268,647</b>	<b>\$13,485,844</b>	<b>\$12,672,941</b>	<b>\$75,775,196</b>
<b>Number of Communities Shared With</b>	<b>63</b>	<b>61</b>	<b>62</b>	<b>59</b>	<b>57</b>	<b>77</b>
<b>Additional Sharing with DCCED</b>	<b>\$1,920,635</b>	<b>\$1,530,472</b>	<b>\$1,867,596</b>	<b>\$1,738,224</b>	<b>\$1,725,251</b>	<b>\$8,782,178</b>

**Table 7  
Fishery Resource Landing Tax**

	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>Total All Years</i>
<b>Municipality</b>						
Sitka	\$309	\$0	\$2,789	\$517	\$477	\$4,092
<b>Total Municipalities</b>	<b>309</b>	<b>0</b>	<b>2,789</b>	<b>517</b>	<b>477</b>	<b>4,092</b>
<b>Borough</b>						
Aleutians East	53,077	83,873	31,524	28,721	14,992	212,187
Kenai Peninsula	174	4,533	1,838	6,506	6,101	19,152
Kodiak Island	36,560	9,252	16,654	1,783	395	64,644
Yakutat	35,797	11,852	18,826	2,135	1,980	70,590
<b>Total Boroughs</b>	<b>125,608</b>	<b>109,510</b>	<b>68,842</b>	<b>39,145</b>	<b>23,468</b>	<b>366,573</b>
<b>City</b>						
Adak	128,199	64,284	19,840	52,464	82,073	346,860
Akhiok	0	0	0	0	8	8
Akutan	26,496	20,369	20,303	15,415	11,814	94,397
Atka	16,413	0	5,877	8,522	63	30,875
Clark's Point	2,271	0	0	0	0	2,271
Cold Bay	0	0	0	0	224	224
Homer	0	0	0	0	226	226
Kodiak	412	399	0	818	387	2,016
Pelican	0	0	0	296	751	1,047
Petersburg	906	1,056	876	490	0	3,328
Saint Paul	172,020	30,678	16,364	12,111	24,507	255,680
Sand Point	26,582	22,518	11,222	12,522	2,862	75,706
Seward	174	4,533	144	5,742	5,875	16,468
Togiak	15,782	1,971	4,003	0	0	21,756
Unalaska	4,771,328	4,362,451	4,357,759	3,476,272	3,629,068	20,596,878
<b>Total Cities</b>	<b>5,160,583</b>	<b>4,508,259</b>	<b>4,436,388</b>	<b>3,584,652</b>	<b>3,757,858</b>	<b>21,447,740</b>
<b>GRAND TOTAL</b>	<b>\$5,286,500</b>	<b>\$4,617,769</b>	<b>\$4,508,019</b>	<b>\$3,624,314</b>	<b>\$3,781,803</b>	<b>\$21,818,405</b>
<b>Number of Communities Shared With</b>	<b>16</b>	<b>12</b>	<b>14</b>	<b>15</b>	<b>17</b>	<b>20</b>
<b>Additional Sharing with DCCED</b>	<b>\$1,102,883</b>	<b>\$875,527</b>	<b>\$1,235,290</b>	<b>\$604,767</b>	<b>\$576,433</b>	<b>\$4,394,900</b>



**Table 8  
Liquor License Fees**

	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$360,150	\$341,550	\$369,400	\$337,450	\$361,150	\$1,769,700
Juneau	66,000	49,050	62,100	48,650	58,800	284,600
Sitka	21,225	19,700	22,450	21,550	20,000	104,925
Skagway	15,150	6,575	12,450	5,150	12,650	51,975
<b>Total Municipalities</b>	<b>462,525</b>	<b>416,875</b>	<b>466,400</b>	<b>412,800</b>	<b>452,600</b>	<b>2,211,200</b>
<b>Borough</b>						
Bristol Bay	14,250	13,600	0	17,300	10,500	55,650
Haines	12,250	10,150	11,050	9,150	5,550	48,150
Ketchikan Gateway	2,500	1,250	0	10,250	6,200	20,200
Yakutat	7,750	4,000	7,750	4,000	9,000	32,500
<b>Total Boroughs</b>	<b>36,750</b>	<b>29,000</b>	<b>18,800</b>	<b>40,700</b>	<b>31,250</b>	<b>156,500</b>
<b>City</b>						
Adak	3,700	1,500	3,700	1,500	3,700	14,100
Anderson	0	0	2,500	0	0	2,500
Cold Bay	0	0	2,500	0	2,500	5,000
Cordova	13,150	16,300	16,650	13,300	10,150	69,550
Craig	5,200	15,600	3,200	15,600	3,800	43,400
Dillingham	4,600	4,600	4,600	4,600	4,600	23,000
Fairbanks	78,250	78,200	81,500	81,250	75,800	395,000
Fort Yukon	0	0	0	1,500	0	1,500
Galena	2,500	0	2,500	1,500	2,500	9,000
Homer	28,550	18,450	24,875	23,250	23,850	118,975
Hoonah	5,225	3,100	5,200	2,500	4,600	20,625
Houston	5,750	3,100	6,500	0	0	15,350
Take	0	0	0	1,500	0	1,500
Kenai	26,675	18,200	27,050	17,900	21,000	110,825
Ketchikan	45,500	31,300	38,150	33,800	41,800	190,550
King Cove	0	0	0	1,500	2,500	4,000

**Table 8**  
**Liquor License Fees**

	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>Total All Years</i>
Klawock	1,500	0	1,500	0	1,500	4,500
Kodiak	22,500	18,700	22,500	21,400	19,400	104,500
McGrath	0	0	0	0	5,500	5,500
Nenana	0	0	10,500	0	5,500	16,000
Nome	16,900	12,300	17,500	14,800	16,900	78,400
North Pole	4,800	4,600	7,300	4,600	5,800	27,100
Palmer	11,000	13,000	10,400	9,900	9,800	54,100
Petersburg	7,700	7,900	7,700	7,900	7,700	38,900
Saint George	0	0	1,500	0	1,500	3,000
Saint Paul	0	4,000	600	4,000	600	9,200
Sand Point	0	0	2,500	4,600	2,500	9,600
Seldovia	2,725	4,600	2,400	4,300	2,100	16,125
Seward	16,600	19,150	17,500	15,150	16,300	84,700
Soldotna	17,500	13,100	16,900	13,700	15,700	76,900
Tenakee Springs	0	0	1,500	0	0	1,500
Thorne Bay	0	0	1,250	0	0	1,250
Unalaska	12,950	3,100	14,200	1,800	14,200	46,250
Valdez	20,400	12,300	17,900	13,500	16,700	80,800
Wasilla	22,700	20,700	17,600	20,100	15,800	96,900
Whittier	5,600	2,750	5,300	3,950	5,300	22,900
Wrangell	8,400	13,200	8,400	13,200	12,000	55,200
<b>Total Cities</b>	<b>390,375</b>	<b>339,750</b>	<b>403,875</b>	<b>352,600</b>	<b>371,600</b>	<b>1,858,200</b>
<b>GRAND TOTAL</b>	<b>\$889,650</b>	<b>\$785,625</b>	<b>\$889,075</b>	<b>\$806,100</b>	<b>\$855,450</b>	<b>\$4,225,900</b>
<b>Number of Communities Shared With</b>	<b>33</b>	<b>32</b>	<b>39</b>	<b>36</b>	<b>39</b>	<b>45</b>

**Table 9  
Telephone Cooperative Tax**

	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$296,903	\$319,664	\$311,660	\$317,761	\$309,425	\$1,555,413
Juneau	\$0	\$0	\$60	0	0	60
<b>Total Municipalities</b>	<b>296,903</b>	<b>319,664</b>	<b>311,720</b>	<b>317,761</b>	<b>309,425</b>	<b>1,555,473</b>
<b>Borough</b>						
Bristol Bay	64,406	62,554	65,988	60,818	58,020	311,786
Denali	25,843	27,824	24,995	34,833	33,919	147,414
Kenai Peninsula	2,595	2,794	2,436	4,471	4,353	16,649
Matanuska-Susitna	529,454	570,043	485,776	567,543	552,654	2,705,470
North Slope	273,168	262,638	260,912	261,019	246,673	1,304,410
Northwest Arctic	5,070	4,544	5,028	4,650	8,437	27,729
<b>Total Boroughs</b>	<b>900,536</b>	<b>930,397</b>	<b>845,135</b>	<b>933,334</b>	<b>904,056</b>	<b>4,513,458</b>
<b>City</b>						
Alakanuk	0	0	8	0	0	8
Aleknagik	2,324	2,313	2,223	1,879	1,756	10,495
Ambler	3,771	3,751	3,698	4,070	7,171	22,461
Anderson	3,740	4,027	3,969	4,708	4,584	21,028
Bethel	0	0	3	0	0	3
Buckland	5,401	5,143	5,145	5,634	9,928	31,251
Clark's Point	580	596	648	616	639	3,079
Cordova	78,006	65,842	58,688	53,972	50,905	307,413
Deering	1,735	1,996	2,362	3,008	5,019	14,120
Dillingham	57,734	57,738	58,039	53,638	54,743	281,892
Houston	11,375	12,247	10,647	8,777	8,546	51,592
Kiana	4,482	4,601	4,568	5,418	10,597	29,666

**Table 9  
Telephone Cooperative Tax**

	<b>FY 2008</b>	<b>FY 2007</b>	<b>FY 2006</b>	<b>FY 2005</b>	<b>FY 2004</b>	<b>Total All Years</b>
Kivalina	4,354	4,314	4,237	5,052	9,700	27,657
Kobuk	1,590	2,062	1,925	2,234	3,822	11,633
Kotzebue	58,760	58,980	65,413	69,659	126,942	379,754
Manokotak	1,940	1,946	2,007	1,588	1,668	9,149
Nenana	18	19	6	601	586	1,230
Nome	0	0	25	0	0	25
Noorvik	5,666	5,277	5,866	6,514	13,872	37,195
Palmer	111,584	120,138	103,110	114,704	111,695	561,231
Selawik	6,905	6,770	6,490	7,162	14,636	41,963
Seward	0	0	10	0	0	10
Shungnak	2,921	2,335	2,812	3,600	6,035	17,703
Valdez	129,803	133,685	121,012	134,525	142,410	661,435
Wasilla	194,387	209,289	184,741	187,733	182,808	958,958
<b>Total Cities</b>	<b>687,076</b>	<b>703,069</b>	<b>647,652</b>	<b>675,092</b>	<b>768,062</b>	<b>3,480,951</b>
<b>Grand Total<sup>1</sup></b>	<b>\$1,884,515</b>	<b>\$1,953,130</b>	<b>\$1,804,507</b>	<b>\$1,926,187</b>	<b>\$1,981,543</b>	<b>\$9,549,882</b>
<b>Cost of Collection<sup>2</sup></b>	<b>\$4,156</b>	<b>\$3,969</b>	<b>\$3,067</b>	<b>\$1,172</b>	<b>\$4,586</b>	<b>\$16,950</b>
<b>Number of Communities Shared With</b>	<b>28</b>	<b>28</b>	<b>33</b>	<b>28</b>	<b>28</b>	<b>33</b>

<sup>1</sup> Net of cost of collection

<sup>2</sup> Costs of collection are based on the last full fiscal year.

## 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.

### Commercial Passenger Vessel Excise Tax

**AS 43.52.230. DISPOSITION OF RECEIPTS.** For each voyage of a commercial passenger vessel providing overnight accommodations, the commissioner shall identify the first five ports of call in the state and the number of passengers on board the vessel at each port of call. Subject to appropriation by the legislature, the commissioner shall distribute to each port of call \$5 per passenger of the tax revenue collected from the tax levied under AS 43.52.200 – 43.52.295. If the port of call is a city located within a borough not otherwise unified with the borough, the commissioner shall, subject to appropriation by the legislature, distribute \$2.50 per passenger to the city and \$2.50 to the borough.

### 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;

## Appendix A - Statutes

### Fisheries Business Tax (Continued)

(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;

(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

## Appendix A - Statutes

### Fishery Resource Landing Tax (Continued)

(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 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

## Appendix A - Statutes

### Liquor License Fees (Continued)

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.

**AS 43.52.250. LOCAL LEVIES.** Any municipality, whether home rule or general law, that receives passenger ship fee funds under AS 43.52.200 – 43.52.295 may not impose an additional form of tax on travel on commercial passenger vessels engaged in activities involving overnight accommodations for passengers in state marine waters. Any form of tax on travel on said vessels enacted by a municipality, whether home rule or general law, before December 17, 2006, shall expire one year after enactment of this law if that municipality elects to receive funds under AS 43.52.200 – 43.52.295.



## **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	October 17, 2002
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
Municipality of Skagway	First Class	June 25, 2007
City and Borough of Yakutat	Home Rule	September 22, 1992

*Source: 2008 Alaska Community 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: 2008 Alaska Community 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  
Soldotna  
Tanana  
Unalaska  
Wasilla

***Second Class Cities***

Adak  
Akhiok  
Akiak  
Akutan  
Alakanuk  
Aleknagik  
Allakaket  
Ambler  
Anaktuvuk Pass  
Anderson  
Angoon  
Aniak  
Anvik  
Atka  
Atkasuk  
Bethel

***Second Class Cities***

Bettles  
Brevig Mission  
Buckland  
Cheformak  
Chevak  
Chignik  
Chuathbaluk  
Clark's Point  
Coffman Cove  
Cold Bay  
Deering  
Delta Junction  
Diomede  
Eagle  
Eek  
Egegik  
Ekwook  
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  
Mountain Village

***Second Class Cities***

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

***Organized Under Federal Law***

Metlakatla

Source: 2008 Alaska Community Directory