

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



*Fiscal Year 2009*  
**SHARED TAXES AND FEES**  
**ANNUAL REPORT**

*Available on the internet at:*  
[www.tax.alaska.gov](http://www.tax.alaska.gov)

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Sean Parnell  
Governor

Patrick Galvin  
Commissioner

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# 2009

*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 2009 that ended June 30, 2009.*

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## **Retrospect**

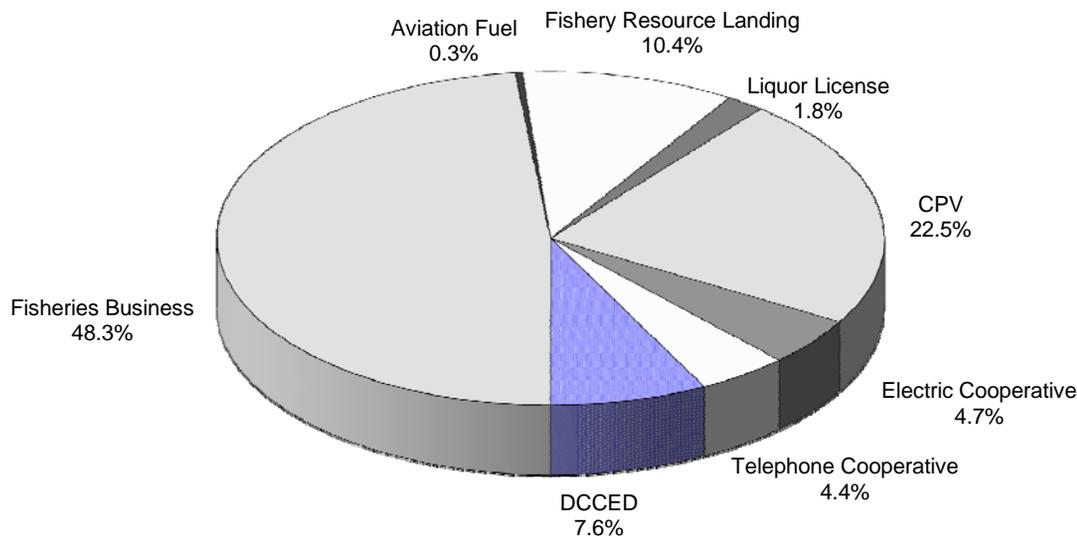
FY 2009 shared taxes and fees increased 8% or approximately \$3 million over FY 2008. The increase is predominately attributable to additional fisheries business tax revenue collected in FY 2009 that was derived from increased values of high volume fisheries, particularly pollock and cod. Amounts shared under other tax and license programs for FY 2009 did not substantially change from FY 2008.

The Department of Revenue distributed taxes and fees to 124 communities throughout Alaska. Following are the top 5 municipalities and boroughs and their combined amount of shared taxes and fees for FY 2009.

Unalaska	\$ 8,251,161
Skagway	3,868,620
Ketchikan Gateway Borough	2,866,348
Sitka	2,520,286
Aleutians East Borough	<u>2,202,129</u>
Subtotal	19,708,544
Other Municipalities	<u>21,024,323</u>
 Total	 <b><u>\$ 40,732,867</u></b>

An additional \$3,361,119 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



-- Prior Year Comparison --

Tax Type	FY 2009		FY 2008		FY 2007	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$21,304,498	48.3%	\$18,268,399	44.8%	\$16,079,365	56.1%
Commercial Passenger Vessel	9,909,873	22.5%	9,232,830	22.7%	744,580	2.6%
Fishery Resource Landing	4,572,051	10.4%	5,286,500	13.0%	4,617,769	16.1%
Electric Cooperative	2,057,093	4.7%	2,016,589	4.9%	1,953,261	6.8%
Telephone Cooperative	1,931,876	4.4%	1,884,515	4.6%	1,953,130	6.8%
Liquor License Fees	813,375	1.8%	889,650	2.2%	785,625	2.8%
Aviation Motor Fuel	144,101	0.3%	148,051	0.4%	147,322	0.5%
<b>Subtotal</b>	<b>\$40,732,867</b>	<b>92.4%</b>	<b>\$37,726,534</b>	<b>92.6%</b>	<b>\$26,281,052</b>	<b>91.7%</b>
<b>Amount Transferred to DCCED</b>						
Fisheries Business	1,635,638	3.7%	1,920,635	4.7%	1,530,472	5.2%
Fishery Resource Landing	1,725,481	3.9%	1,102,883	2.7%	875,527	3.1%
<b>Subtotal</b>	<b>\$3,361,119</b>	<b>7.6%</b>	<b>\$3,023,518</b>	<b>7.4%</b>	<b>\$2,405,999</b>	<b>8.3%</b>
<b>Grand Total</b>	<b>\$44,093,986</b>	<b>100%</b>	<b>\$40,750,052</b>	<b>100%</b>	<b>\$28,687,051</b>	<b>100%</b>

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

<b>Municipality</b>	<b>FY 2009</b>	<b>FY 2008</b>	<b>Difference</b>
Anchorage	\$1,468,774	\$1,427,164	\$41,610
Juneau	464,380	430,422	33,958
Sitka	2,520,286	1,958,997	561,289
Skagway	3,868,620	3,732,560	136,060
Wrangell	156,251	230,260	(74,009)
<b>Total Municipalities</b>	<b>8,478,311</b>	<b>7,779,403</b>	<b>698,908</b>
<b>Borough</b>			
Aleutians East	2,202,129	1,809,648	392,481
Bristol Bay	1,630,077	1,652,140	(22,063)
Denali	51,486	47,235	4,251
Fairbanks North Star	418,762	402,043	16,719
Haines	507,165	287,729	219,436
Kenai Peninsula	1,271,580	1,297,847	(26,267)
Ketchikan Gateway	2,866,348	2,447,019	419,329
Kodiak Island	1,394,639	1,305,611	89,028
Lake and Peninsula	153,043	139,430	13,613
Matanuska-Susitna	790,711	706,209	84,502
North Slope	231,789	273,168	(41,379)
Northwest Arctic	6,409	5,803	606
Yakutat	248,300	288,324	(40,024)
<b>Total Boroughs</b>	<b>11,772,438</b>	<b>10,662,206</b>	<b>1,110,232</b>
<b>City</b>			
Adak	410,675	386,258	24,417
Akhoik	3,699	0	3,699
Akutan	963,877	794,743	169,134
Alakanuk	875	845	30
Aleknagik	3,034	2,496	538
Ambler	4,505	4,412	93
Anderson	4,961	4,676	285
Angoon	418	413	5
Anvik	202	239	(37)
Atka	95,057	34,762	60,295
Barrow	23,103	22,052	1,051
Brevig Mission	481	446	35
Buckland	5,665	5,401	264
Chefornak	0	941	(941)
Chevak	1,092	1,098	(6)
Chignik	65,802	58,779	7,023
Chuathbaluk	112	106	6
Clark's Point	101,408	116,042	(14,634)
Coffman Cove	304	285	19
Cordova	1,179,632	1,008,667	170,965
Craig	22,360	25,891	(3,531)
Deering	1,747	1,735	12
Delta Junction	7,331	8,230	(899)
Dillingham	264,586	247,005	17,581

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

<b>City</b>	<b>FY 2009</b>	<b>FY 2008</b>	<b>Difference</b>
Eek	367	367	-
Egegik	62,882	63,363	(481)
Elim	520	525	(5)
Emmonak	15,295	9,759	5,536
Fairbanks	199,350	205,500	(6,150)
False Pass	2,163	0	2,163
Fort Yukon	1,500	0	1,500
Galena	1,500	2,500	(1,000)
Gambell	864	824	40
Goodnews Bay	330	315	15
Grayling	259	270	(11)
Gustavus	402	358	44
Holy Cross	297	299	(2)
Homer	144,647	155,795	(11,148)
Hoonah	509,032	671,026	(161,994)
Hooper Bay	1,341	1,502	(161)
Houston	24,875	22,102	2,773
Huslia	443	461	(18)
Kachemak	1,251	1,201	50
Kake	9,677	840	8,837
Kaltag	342	390	(48)
Kenai	279,968	220,344	59,624
Ketchikan	250,310	299,899	(49,589)
Kiana	5,497	5,229	268
King Cove	590,975	495,293	95,682
Kivalina	5,230	4,939	291
Klawock	23,530	31,579	(8,049)
Kobuk	2,016	1,590	426
Kodiak	1,136,501	1,021,983	114,518
Kotlik	804	261	543
Kotzebue	68,676	69,016	(340)
Koyuk	652	620	32
Larsen Bay	66,540	82,078	(15,538)
Lower Kalskag	259	261	(2)
Manokotak	2,138	1,940	198
Marshall	604	2,852	(2,248)
Mekoryuk	415	7,150	(6,735)
Mountain Village	1,280	1,210	70
Nenana	2,933	2,329	604
New Stuyahok	764	585	179
Newhalen	240	222	18
Nightmute	291	277	14
Nome	41,194	36,507	4,687
Nondalton	300	297	3
Noorvik	6,954	6,593	361
North Pole	80,905	60,560	20,345
Nulato	489	487	2
Nunapitchuk	601	558	43

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

<b>City</b>	<b>FY 2009</b>	<b>FY 2008</b>	<b>Difference</b>
Old Harbor	366	348	18
Palmer	166,034	148,389	17,645
Pelican	88,682	12,012	76,670
Petersburg	773,729	782,008	(8,279)
Pilot Station	807	782	25
Port Lions	600	566	34
Quinhagak	35,619	16,338	19,281
Russian Mission	402	383	19
Saint George	0	1,628	(1,628)
Saint Mary's	4,748	5,179	(431)
Saint Michael	803	714	89
Saint Paul	1,239,523	750,968	488,555
Sand Point	321,995	243,938	78,057
Savoonga	2,184	883	1,301
Scammon Bay	824	805	19
Selawik	9,217	8,313	904
Seldovia	7,249	7,557	(308)
Seward	782,853	787,775	(4,922)
Shageluk	520	176	344
Shaktoolik	982	382	600
Shishmaref	477	771	(294)
Shungnak	3,457	3,629	(172)
Soldotna	41,560	45,591	(4,031)
Stebbins	671	652	19
Tanana	180	0	180
Teller	408	370	38
Tenakee Springs	23,347	20,903	2,444
Togiak	46,084	57,793	(11,709)
Toksook Bay	715	7,733	(7,018)
Unalakleet	17,598	11,594	6,004
Unalaska	8,251,161	8,253,453	(2,292)
Upper Kalskag	303	310	(7)
Valdez	560,421	486,220	74,201
Wales	251	239	12
Wasilla	288,022	260,761	27,261
Whittier	1,101,997	1,148,184	(46,187)
<b>Total Cities</b>	<b>20,482,118</b>	<b>19,284,925</b>	<b>1,197,193</b>
<b>Grand Total</b>	<b>\$40,732,867</b>	<b>\$37,726,534</b>	<b>\$3,006,333</b>

## Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2009 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	\$144,101	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.	January	Preceding Calendar Year	\$9,909,873	13
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	\$2,057,093	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 2009 fisheries business tax subject to allocation by DCCED was \$1,635,638.	August	Preceding Fiscal Year	\$21,304,498	59
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 2009 fishery resource landing tax subject to allocation by DCCED was \$1,725,481.	September	Preceding Fiscal Year	\$4,572,051	12
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	\$813,375	34
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	\$1,931,876	28
<b>Total Shared</b>				<b>\$40,732,867</b>	

**Table 2**  
**2009 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	\$1,468,774	\$16,378	\$0	\$683,930	\$157,650	\$0	\$351,150	\$259,666
Juneau	464,380	70,935	0	0	342,695	0	50,750	0
Sitka	2,520,286	0	1,359,030	0	1,139,956	0	21,300	0
Skagway	3,868,620	0	3,862,970	0	0	0	5,650	0
Wrangell	156,251	0	9,975	0	129,076	0	17,200	0
<b>Total Municipalities</b>	<b>8,478,311</b>	<b>87,313</b>	<b>5,231,975</b>	<b>683,930</b>	<b>1,769,377</b>	<b>0</b>	<b>446,050</b>	<b>259,666</b>
<b>Borough</b>								
Aleutians East	2,202,129	0	0	0	2,119,328	82,801	0	0
Bristol Bay	1,630,077	0	0	10,238	1,542,615	0	11,100	66,124
Denali	51,486	0	0	20,740	0	0	0	30,746
Fairbanks North Star	418,762	0	0	418,666	96	0	0	0
Haines	507,165	0	215,410	311	278,744	0	12,700	0
Kenai Peninsula	1,271,580	0	348,645	179,144	740,339	616	0	2,836
Ketchikan Gateway	2,866,348	24,951	2,326,147	0	508,250	0	7,000	0
Kodiak Island	1,394,639	0	24,778	27,524	1,339,575	2,762	0	0
Lake and Peninsula	153,043	0	0	1,300	151,743	0	0	0
Matanuska-Susitna	790,711	0	0	183,179	3,196	0	0	604,336
North Slope	231,789	0	0	0	0	0	0	231,789
Northwest Arctic	6,409	0	0	953	0	0	0	5,456
Yakutat	248,300	0	0	0	237,966	10,334	0	0
<b>Total Boroughs</b>	<b>11,772,438</b>	<b>24,951</b>	<b>2,914,980</b>	<b>842,055</b>	<b>6,921,852</b>	<b>96,513</b>	<b>30,800</b>	<b>941,287</b>
<b>City</b>								
Adak	410,675	0	0	0	311,439	97,736	1,500	0
Akhoik	3,699	0	0	0	3,699	0	0	0
Akutan	963,877	0	0	0	937,152	26,725	0	0
Alakanuk	875	0	0	875	0	0	0	0

\* Commercial Passenger Vessel

**Table 2**  
**2009 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>
Aleknagik	3,034	0	0	173	0	0	0	2,861
Ambler	4,505	0	0	599	0	0	0	3,906
Anderson	4,961	0	0	1,194	0	0	0	3,767
Angoon	418	0	0	418	0	0	0	0
Anvik	202	0	0	202	0	0	0	0
Atka	95,057	0	0	0	80,923	14,134	0	0
Barrow	23,103	0	0	23,103	0	0	0	0
Brevig Mission	481	0	0	481	0	0	0	0
Buckland	5,665	0	0	0	0	0	0	5,665
Chevak	1,092	0	0	1,092	0	0	0	0
Chignik	65,802	0	0	0	65,802	0	0	0
Chuathbaluk	112	0	0	112	0	0	0	0
Clark's Point	101,408	0	0	0	100,787	0	0	621
Coffman Cove	304	0	0	0	304	0	0	0
Cordova	1,179,632	0	0	11,733	1,068,909	0	12,300	86,690
Craig	22,360	0	0	0	11,260	0	11,100	0
Deering	1,747	0	0	0	0	0	0	1,747
Delta Junction	7,331	0	0	7,331	0	0	0	0
Dillingham	264,586	0	0	8,482	187,259	0	4,600	64,245
Eek	367	0	0	367	0	0	0	0
Egegik	62,882	0	0	0	62,882	0	0	0
Elim	520	0	0	520	0	0	0	0
Emmonak	15,295	0	0	1,423	13,872	0	0	0
Fairbanks	199,350	0	0	126,100	0	0	73,250	0
False Pass	2,163	0	0	0	2,163	0	0	0
Fort Yukon	1,500	0	0	0	0	0	1,500	0
Galena	1,500	0	0	0	0	0	1,500	0
Gambell	864	0	0	864	0	0	0	0
Goodnews Bay	330	0	0	330	0	0	0	0
Grayling	259	0	0	259	0	0	0	0
Gustavus	402	0	0	0	402	0	0	0
Holy Cross	297	0	0	297	0	0	0	0

\* Commercial Passenger Vessel

**Table 2**  
**2009 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>
Homer	144,647	0	2,898	28,451	93,132	616	19,550	0
Hoonah	509,032	0	359,155	1,163	146,214	0	2,500	0
Hooper Bay	1,341	0	0	1,341	0	0	0	0
Houston	24,875	0	0	4,992	68	0	6,350	13,465
Huslia	443	0	0	443	0	0	0	0
Kachemak	1,251	0	0	1,251	0	0	0	0
Kake	9,677	0	0	571	9,106	0	0	0
Kaltag	342	0	0	342	0	0	0	0
Kenai	279,968	22,241	0	31,038	208,989	0	17,700	0
Ketchikan	250,310	0	0	0	218,560	0	31,750	0
Kiana	5,497	0	0	775	0	0	0	4,722
King Cove	590,975	0	0	0	586,975	0	4,000	0
Kivalina	5,230	0	0	580	0	0	0	4,650
Klawock	23,530	0	0	0	23,530	0	0	0
Kobuk	2,016	0	0	0	0	0	0	2,016
Kodiak	1,136,501	5,993	24,778	39,963	1,046,010	1,057	18,700	0
Kotlik	804	0	0	804	0	0	0	0
Kotzebue	68,676	0	0	10,183	0	0	0	58,493
Koyuk	652	0	0	652	0	0	0	0
Larsen Bay	66,540	0	0	0	66,540	0	0	0
Lower Kalskag	259	0	0	259	0	0	0	0
Manokotak	2,138	0	0	0	0	0	0	2,138
Marshall	604	0	0	604	0	0	0	0
Mekoryuk	415	0	0	415	0	0	0	0
Mountain Village	1,280	0	0	1,280	0	0	0	0
Nenana	2,933	0	0	2,911	0	0	0	22
New Stuyahok	764	0	0	764	0	0	0	0
Newhalen	240	0	0	240	0	0	0	0
Nightmute	291	0	0	291	0	0	0	0
Nome	41,194	0	0	0	28,894	0	12,300	0
Nondalton	300	0	0	300	0	0	0	0
Noorvik	6,954	0	0	926	0	0	0	6,028

\* Commercial Passenger Vessel

**Table 2**  
**2009 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>
North Pole	80,905	0	0	76,209	96	0	4,600	0
Nulato	489	0	0	489	0	0	0	0
Nunapitchuk	601	0	0	601	0	0	0	0
Old Harbor	366	0	0	321	45	0	0	0
Palmer	166,034	69	0	24,695	3,128	0	13,500	124,642
Pelican	88,682	0	0	0	88,682	0	0	0
Petersburg	773,729	0	0	0	765,829	0	7,900	0
Pilot Station	807	0	0	807	0	0	0	0
Port Lions	600	0	0	600	0	0	0	0
Quinhagak	35,619	0	0	938	34,681	0	0	0
Russian Mission	402	0	0	402	0	0	0	0
Saint Mary's	4,748	0	0	859	3,889	0	0	0
Saint Michael	803	0	0	803	0	0	0	0
Saint Paul	1,239,523	0	0	0	969,315	270,208	0	0
Sand Point	321,995	0	0	0	294,674	22,721	4,600	0
Savoonga	2,184	0	0	994	1,190	0	0	0
Scammon Bay	824	0	0	824	0	0	0	0
Selawik	9,217	0	0	1,230	0	0	0	7,987
Seldovia	7,249	0	0	1,479	845	0	4,925	0
Seward	782,853	0	345,747	0	417,356	0	19,750	0
Shageluk	520	0	0	520	0	0	0	0
Shaktolik	982	0	0	982	0	0	0	0
Shishmaref	477	0	0	477	0	0	0	0
Shungnak	3,457	0	0	524	0	0	0	2,933
Soldotna	41,560	1,954	0	25,355	1,151	0	13,100	0
Stebbins	671	0	0	671	0	0	0	0
Tanana	180	0	0	0	180	0	0	0
Teller	408	0	0	408	0	0	0	0
Tenakee Springs	23,347	0	0	0	23,347	0	0	0
Togiak	46,084	0	0	1,254	42,595	2,235	0	0
Toksook Bay	715	0	0	715	0	0	0	0
Unalakleet	17,598	0	0	2,005	15,593	0	0	0

\* Commercial Passenger Vessel

**Table 2**  
**2009 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>
Unalaska	8,251,161	0	0	0	4,207,955	4,040,106	3,100	0
Upper Kalskag	303	0	0	303	0	0	0	0
Valdez	560,421	0	28,355	24,120	375,540	0	12,300	120,106
Wales	251	0	0	251	0	0	0	0
Wasilla	288,022	1,580	0	43,623	0	0	28,600	214,219
Whittier	1,101,997	0	1,001,985	2,155	92,307	0	5,550	0
<b>Total Cities</b>	<b>20,482,118</b>	<b>31,837</b>	<b>1,762,918</b>	<b>531,108</b>	<b>12,613,269</b>	<b>4,475,538</b>	<b>336,525</b>	<b>730,923</b>
<b>Grand Total</b>	<b>\$40,732,867</b>	<b>\$144,101</b>	<b>\$9,909,873</b>	<b>\$2,057,093</b>	<b>\$21,304,498</b>	<b>\$4,572,051</b>	<b>\$813,375</b>	<b>\$1,931,876</b>
<b>Number of Communities Shared With</b>	<b>124</b>	<b>8</b>	<b>13</b>	<b>86</b>	<b>59</b>	<b>12</b>	<b>34</b>	<b>28</b>

\* Commercial Passenger Vessel

**Table 3  
Aviation Motor Fuel Tax**

	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage (Merrill Field)	\$16,378	\$15,476	\$16,510	\$16,345	\$19,016	\$83,725
Juneau	70,935	75,398	79,914	67,266	79,777	373,290
<b>Total Municipalities</b>	<b>87,313</b>	<b>90,874</b>	<b>96,424</b>	<b>83,611</b>	<b>98,793</b>	<b>457,015</b>
<b>Borough</b>						
Ketchikan Gateway	24,951	27,048	23,428	20,691	27,847	123,965
<b>Total Borough</b>	<b>24,951</b>	<b>27,048</b>	<b>23,428</b>	<b>20,691</b>	<b>27,847</b>	<b>123,965</b>
<b>City</b>						
Kenai	22,241	19,719	16,822	11,157	14,021	83,960
Kodiak	5,993	6,634	6,955	6,728	5,576	31,886
Palmer	69	1,103	1,093	3,682	778	6,725
Soldotna	1,954	1,832	1,531	2,343	2,281	9,941
Wasilla	1,580	841	1,069	1,125	1,413	6,028
<b>Total Cities</b>	<b>31,837</b>	<b>30,129</b>	<b>27,470</b>	<b>25,035</b>	<b>24,069</b>	<b>138,540</b>
<b>Grand Total<sup>1</sup></b>	<b>\$144,101</b>	<b>\$148,051</b>	<b>\$147,322</b>	<b>\$129,337</b>	<b>\$150,709</b>	<b>\$719,520</b>
<b>Cost of Collection</b>	<b>\$2,117</b>	<b>\$8,390</b>	<b>\$4,320</b>	<b>\$4,792</b>	<b>\$5,583</b>	<b>\$25,202</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 2009</i>	<i>FY 2008</i> <sup>1</sup>	<i>FY 2007</i> <sup>2</sup>	<i>Total All Years</i>
<b>Municipality</b>				
Sitka	1,359,030	1,025,670	\$103,325	2,488,025
Skagway	3,862,970	3,717,410	339,855	7,920,235
Wrangell	9,975	0	0	9,975
<b>Total Municipalities</b>	<b>5,231,975</b>	<b>4,743,080</b>	<b>443,180</b>	<b>10,418,235</b>
<b>Borough</b>				
Haines	215,410	107,930	6,290	329,630
Kenai Peninsula	348,645	367,430	16,223	732,298
Ketchikan Gateway	2,326,147	2,040,775	203,810	4,570,732
Kodiak Island	24,778	5,103	0	29,881
<b>Total Boroughs</b>	<b>2,914,980</b>	<b>2,521,238</b>	<b>226,323</b>	<b>5,662,541</b>
<b>City</b>				
Homer	2,898	0	0	2,898
Hoonah	359,155	536,010	14,015	909,180
Kodiak	24,778	5,102	0	29,880
Seward	345,747	367,430	16,222	729,399
Valdez	28,355	0	0	28,355
Whittier	1,001,985	1,059,970	44,840	2,106,795
<b>Total Cities</b>	<b>1,762,918</b>	<b>1,968,512</b>	<b>75,077</b>	<b>3,806,507</b>
<b>Grand Total</b>	<b>\$9,909,873</b>	<b>\$9,232,830</b>	<b>\$744,580</b>	<b>\$19,887,283</b>
<b>Number of Communities Shared With</b>	<b>13</b>	<b>10</b>	<b>8</b>	<b>13</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 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$683,930	\$683,276	\$696,147	\$687,115	\$691,350	\$3,441,818
<b>Total Municipalities</b>	<b>683,930</b>	<b>683,276</b>	<b>696,147</b>	<b>687,115</b>	<b>691,350</b>	<b>3,441,818</b>
<b>Borough</b>						
Bristol Bay	10,238	9,797	9,753	9,789	9,745	49,322
Denali	20,740	21,392	22,490	21,036	19,516	105,174
Fairbanks North Star	418,666	401,777	338,866	306,352	304,457	1,770,118
Haines	311	314	767	360	355	2,107
Kenai Peninsula	179,144	184,213	166,373	173,337	168,293	871,360
Kodiak Island	27,524	27,668	27,475	26,680	27,205	136,552
Lake and Peninsula	1,300	1,244	1,088	1,023	1,028	5,683
Matanuska-Susitna	183,179	176,627	175,492	162,899	151,107	849,304
Northwest Arctic	953	733	703	698	713	3,800
<b>Total Boroughs</b>	<b>842,055</b>	<b>823,765</b>	<b>743,007</b>	<b>702,174</b>	<b>682,419</b>	<b>3,793,420</b>
<b>City</b>						
Alakanuk	875	845	812	831	874	4,237
Aleknagik	173	172	261	257	264	1,127
Ambler	599	641	632	612	671	3,155
Anderson	1,194	936	944	925	952	4,951
Angoon	418	413	837	425	442	2,535
Anvik	202	239	229	217	213	1,100
Barrow	23,103	22,052	22,429	22,176	22,582	112,342
Brevig Mission	481	446	428	424	415	2,194
Chevak	1,092	1,098	1,083	1,071	1,141	5,485
Chuathbaluk	112	106	124	113	103	558
Cordova	11,733	12,464	11,623	11,617	10,896	58,333
Delta Junction	7,331	8,230	9,977	11,037	7,877	44,452
Dillingham	8,482	8,410	8,437	8,322	8,534	42,185
Eek	367	367	365	347	335	1,781
Elim	520	525	552	555	569	2,721
Emmonak	1,423	1,390	1,355	1,321	1,361	6,850

**Table 5  
Electric Cooperative Tax**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>	<b>FY 2006</b>	<b>FY 2005</b>	<b>Total All Years</b>
Fairbanks	126,100	127,250	127,764	127,106	128,313	636,533
Gambell	864	824	851	871	824	4,234
Goodnews Bay	330	315	320	330	329	1,624
Grayling	259	270	250	251	277	1,307
Holy Cross	297	299	302	295	330	1,523
Homer	28,451	28,287	28,168	27,874	28,101	140,881
Hoonah	1,163	1,228	2,432	1,195	1,212	7,230
Hooper Bay	1,341	1,336	1,314	1,152	1,151	6,294
Houston	4,992	4,878	5,054	5,104	4,959	24,987
Huslia	443	461	489	446	422	2,261
Kachemak	1,251	1,201	0	0	0	2,452
Kake	571	555	1,485	572	630	3,813
Kaltag	342	339	333	325	310	1,649
Kenai	31,038	30,703	30,638	30,307	30,021	152,707
Kiana	775	747	701	719	747	3,689
Kivalina	580	585	599	535	572	2,871
Kodiak	39,963	40,700	39,999	38,091	36,388	195,141
Kotlik	804	261	0	0	0	1,065
Kotzebue	10,183	10,256	10,472	10,758	10,364	52,033
Koyuk	652	620	635	666	681	3,254
Lower Kalskag	259	261	266	251	274	1,311
Marshall	604	573	580	539	531	2,827
Mekoryuk	415	438	450	442	427	2,172
Mountain Village	1,280	1,210	1,265	1,243	1,241	6,239
Nenana	2,911	2,118	2,060	2,002	2,021	11,112
New Stuyahok	764	585	578	562	553	3,042
Newhalen	240	222	235	212	233	1,142
Nightmute	291	277	261	259	250	1,338
Nondalton	300	297	301	287	302	1,487
Noorvik	926	927	925	895	932	4,605
North Pole	76,209	55,494	59,384	57,814	56,493	305,394
Nulato	489	487	510	509	547	2,542
Nunapitchuk	601	558	529	554	562	2,804
Old Harbor	321	329	343	337	347	1,677
Palmer	24,695	24,702	24,302	23,659	22,897	120,255
Pilot Station	807	782	824	799	784	3,996

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

	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>	<b>FY 2006</b>	<b>FY 2005</b>	<b>Total All Years</b>
Port Lions	600	566	557	546	546	2,815
Quinhagak	938	886	871	801	804	4,300
Russian Mission	402	383	373	367	365	1,890
Saint Mary's	859	866	881	834	872	4,312
Saint Michael	803	714	706	693	668	3,584
Savoonga	994	883	851	848	871	4,447
Scammon Bay	824	805	748	730	565	3,672
Selawik	1,230	1,408	1,329	1,178	1,221	6,366
Seldovia	1,479	1,446	1,399	1,352	1,398	7,074
Shageluk	520	176	174	167	178	1,215
Shaktolik	982	382	388	389	384	2,525
Shishmaref	477	771	762	782	791	3,583
Shungnak	524	708	735	676	711	3,354
Soldotna	25,355	25,478	24,762	24,206	23,764	123,565
Stebbins	671	652	669	689	674	3,355
Teller	408	370	378	372	0	1,528
Togiak	1,254	1,227	1,228	1,283	1,285	6,277
Toksook Bay	715	743	776	708	656	3,598
Unalakleet	2,005	1,869	1,903	1,910	1,906	9,593
Upper Kalskag	303	310	324	305	309	1,551
Valdez	24,120	25,007	25,411	25,736	25,392	125,666
Wales	251	239	249	268	269	1,276
Wasilla	43,623	42,804	41,844	39,881	37,370	205,522
Whittier	2,155	2,146	2,082	2,550	2,378	11,311
<b>Total Cities</b>	<b>531,108</b>	<b>509,548</b>	<b>514,107</b>	<b>504,482</b>	<b>494,631</b>	<b>2,553,876</b>
<b>Grand Total<sup>1</sup></b>	<b>\$2,057,093</b>	<b>\$2,016,589</b>	<b>\$1,953,261</b>	<b>\$1,893,771</b>	<b>\$1,868,400</b>	<b>\$9,789,114</b>
<b>Cost of Collection</b>	<b>\$1,514</b>	<b>\$4,156</b>	<b>\$3,970</b>	<b>\$3,405</b>	<b>\$3,392</b>	<b>\$16,437</b>
<b>Number of Communities Shared With</b>	<b>86</b>	<b>86</b>	<b>84</b>	<b>84</b>	<b>83</b>	<b>86</b>

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

**Table 6  
Fisheries Business Tax**

	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$157,650	\$71,359	\$44,421	\$56,814	\$29,594	\$359,838
Juneau	342,695	289,024	334,326	340,230	298,218	1,604,493
Sitka	1,139,956	911,793	808,257	681,749	672,370	4,214,125
Wrangell	129,076	221,860	240,175	119,704	144,589	855,404
<b>Total Municipalities</b>	<b>1,769,377</b>	<b>1,494,036</b>	<b>1,427,179</b>	<b>1,198,497</b>	<b>1,144,771</b>	<b>7,033,860</b>
<b>Borough</b>						
Aleutians East	2,119,328	1,756,571	1,581,639	1,563,918	1,299,716	8,321,172
Bristol Bay	1,542,615	1,563,687	1,295,546	1,178,357	834,661	6,414,866
Denali	0	0	606	569	986	2,161
Fairbanks North Star	96	266	0	0	0	362
Haines	278,744	167,235	190,641	135,524	150,554	922,698
Kenai Peninsula	740,339	743,435	708,041	791,462	640,430	3,623,707
Ketchikan Gateway	508,250	376,696	302,485	303,361	278,473	1,769,265
Kodiak Island	1,339,575	1,236,280	1,031,496	942,310	802,313	5,351,974
Lake and Peninsula	151,743	138,186	133,792	98,911	71,206	593,838
Matanuska-Susitna	3,196	128	216	74	0	3,614
Northwest Arctic	0	0	0	0	475	475
Yakutat	237,966	244,777	200,086	152,850	35,973	871,652
<b>Total Boroughs</b>	<b>6,921,852</b>	<b>6,227,261</b>	<b>5,444,548</b>	<b>5,167,336</b>	<b>4,114,787</b>	<b>27,875,784</b>
<b>City</b>						
Adak	311,439	254,359	116,422	117,297	247,144	1,046,661
Akhiok	3,699	0	0	96	0	3,795
Akutan	937,152	768,247	751,346	740,716	628,852	3,826,313
Atka	80,923	18,349	20,235	19,155	24,446	163,108
Chefornak	0	941	573	196	107	1,817
Chignik	65,802	58,779	55,867	44,623	42,355	267,426
Clark's Point	100,787	113,191	134,862	29,231	33	378,104
Coffman Cove	304	285	1,223	143	1,256	3,211
Cordova	1,068,909	905,047	631,642	610,916	591,749	3,808,263
Craig	11,260	20,691	29,669	47,702	65,906	175,228
Delta Junction	0	0	0	0	1,610	1,610
Dillingham	187,259	176,261	183,743	147,986	154,274	849,523

**Table 6  
Fisheries Business Tax**

	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>Total All Years</i>
Egegik	62,882	63,363	74,285	29,194	28,851	258,575
Emmonak	13,872	8,369	10,212	8,817	5,921	47,191
False Pass	2,163	0	0	0	0	2,163
Gustavus	402	358	563	278	0	1,601
Homer	93,132	98,958	90,092	88,734	67,100	438,016
Hoonah	146,214	128,563	139,048	130,252	192,396	736,473
Hooper Bay	0	166	14	49	1	230
Houston	68	99	89	26	0	282
Hydaburg	0	0	0	2,786	3,847	6,633
Kachemak	0	0	0	6,060	0	6,060
Kake	9,106	285	16,193	0	6,260	31,844
Kaltag	0	51	0	0	0	51
Kasaan	0	0	242	470	2,075	2,787
Kenai	208,989	143,247	129,443	138,088	126,701	746,468
Ketchikan	218,560	254,399	234,757	194,279	181,411	1,083,406
King Cove	586,975	495,293	438,722	463,050	365,638	2,349,678
Klawock	23,530	30,079	26,784	13,483	143	94,019
Kodiak	1,046,010	946,635	823,097	760,099	654,818	4,230,659
Kotzebue	0	0	0	0	475	475
Kupreanof	0	0	0	331	0	331
Larsen Bay	66,540	82,078	59,043	49,715	37,505	294,881
Marshall	0	2,279	2,697	994	1,047	7,017
Mekoryuk	0	6,712	3,845	3,979	1,903	16,439
Nenana	0	193	0	0	0	193
Nome	28,894	19,607	17,276	18,978	13,901	98,656
North Pole	96	266	0	0	0	362
Old Harbor	45	19	18	0	0	82
Palmer	3,128	0	0	0	0	3,128
Pelican	88,682	12,012	70,119	5,741	14,835	191,389
Petersburg	765,829	773,402	658,119	679,870	630,650	3,507,870
Pilot Point	0	0	0	101	0	101
Port Alexander	0	0	0	533	1,245	1,778
Quinhagak	34,681	15,452	16,471	14,196	17,807	98,607
Saint George	0	1,628	0	0	0	1,628
Saint Mary's	3,889	4,313	3,229	0	0	11,431
Saint Paul	969,315	578,948	437,169	305,888	362,056	2,653,376

**Table 6  
Fisheries Business Tax**

	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>Total All Years</i>
Sand Point	294,674	217,356	208,844	201,769	196,618	1,119,261
Savoonga	1,190	0	14	0	0	1,204
Seldovia	845	3,386	410	0	0	4,641
Seward	417,356	403,571	312,535	367,526	314,304	1,815,292
Soldotna	1,151	781	1,313	1,165	565	4,975
Tanana	180	0	0	0	0	180
Tenakee Springs	23,347	20,903	22,211	27,565	16	94,042
Togiak	42,595	40,784	37,620	30,195	21,903	173,097
Toksook Bay	0	6,990	4,031	2,138	638	13,797
Unalakleet	15,593	9,725	7,158	5,431	2,091	39,998
Unalaska	4,207,955	3,469,175	3,178,334	3,321,455	3,014,039	17,190,958
Valdez	375,540	311,010	200,992	225,119	166,233	1,278,894
Wasilla	0	29	128	103	5	265
Whittier	92,307	80,468	56,940	46,296	35,556	311,567
<b>Total Cities</b>	<b>12,613,269</b>	<b>10,547,102</b>	<b>9,207,638</b>	<b>8,902,814</b>	<b>8,370,875</b>	<b>49,641,698</b>
<b>Grand Total</b>	<b>\$21,304,498</b>	<b>\$18,268,399</b>	<b>\$16,079,365</b>	<b>\$15,268,647</b>	<b>\$13,485,844</b>	<b>\$84,406,753</b>
<b>Number of Communities Shared With</b>	<b>59</b>	<b>63</b>	<b>61</b>	<b>62</b>	<b>59</b>	<b>78</b>
<b>Additional Sharing with DCCED</b>	<b>\$1,635,638</b>	<b>\$1,920,635</b>	<b>\$1,530,472</b>	<b>\$1,867,596</b>	<b>\$1,738,224</b>	<b>\$8,692,565</b>

**Table 7  
Fishery Resource Landing Tax**

	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>Total All Years</i>
<b>Municipality</b>						
Sitka	\$0	\$309	\$0	\$2,789	\$517	\$3,615
<b>Total Municipalities</b>	<b>0</b>	<b>309</b>	<b>0</b>	<b>2,789</b>	<b>517</b>	<b>3,615</b>
<b>Borough</b>						
Aleutians East	82,801	53,077	83,873	31,524	28,721	279,996
Kenai Peninsula	616	174	4,533	1,838	6,506	13,667
Kodiak Island	2,762	36,560	9,252	16,654	1,783	67,011
Yakutat	10,334	35,797	11,852	18,826	2,135	78,944
<b>Total Boroughs</b>	<b>96,513</b>	<b>125,608</b>	<b>109,510</b>	<b>68,842</b>	<b>39,145</b>	<b>439,618</b>
<b>City</b>						
Adak	97,736	128,199	64,284	19,840	52,464	362,523
Akutan	26,725	26,496	20,369	20,303	15,415	109,308
Atka	14,134	16,413	0	5,877	8,522	44,946
Clark's Point	0	2,271	0	0	0	2,271
Homer	616	0	0	0	0	616
Kodiak	1,057	412	399	0	818	2,686
Pelican	0	0	0	0	296	296
Petersburg	0	906	1,056	876	490	3,328
Saint Paul	270,208	172,020	30,678	16,364	12,111	501,381
Sand Point	22,721	26,582	22,518	11,222	12,522	95,565
Seward	0	174	4,533	144	5,742	10,593
Togiak	2,235	15,782	1,971	4,003	0	23,991
Unalaska	4,040,106	4,771,328	4,362,451	4,357,759	3,476,272	21,007,916
<b>Total Cities</b>	<b>4,475,538</b>	<b>5,160,583</b>	<b>4,508,259</b>	<b>4,436,388</b>	<b>3,584,652</b>	<b>22,165,420</b>
<b>GRAND TOTAL</b>	<b>\$4,572,051</b>	<b>\$5,286,500</b>	<b>\$4,617,769</b>	<b>\$4,508,019</b>	<b>\$3,624,314</b>	<b>\$22,608,653</b>
<b>Number of Communities Shared With</b>	<b>12</b>	<b>16</b>	<b>12</b>	<b>14</b>	<b>15</b>	<b>18</b>
<b>Additional Sharing with DCCED</b>	<b>\$1,725,481</b>	<b>\$1,102,883</b>	<b>\$875,527</b>	<b>\$1,235,290</b>	<b>\$604,767</b>	<b>\$5,543,948</b>

**Table 8  
Liquor License Fees**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>	<b>FY 2006</b>	<b>FY 2005</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage	\$351,150	\$360,150	\$341,550	\$369,400	\$337,450	\$1,759,700
Juneau	50,750	66,000	49,050	62,100	48,650	276,550
Sitka	21,300	21,225	19,700	22,450	21,550	106,225
Skagway	5,650	15,150	6,575	12,450	5,150	44,975
Wrangell	17,200	8,400	13,200	8,400	13,200	60,400
<b>Total Municipalities</b>	<b>446,050</b>	<b>470,925</b>	<b>430,075</b>	<b>474,800</b>	<b>426,000</b>	<b>2,247,850</b>
<b>Borough</b>						
Bristol Bay	11,100	14,250	13,600	0	17,300	56,250
Haines	12,700	12,250	10,150	11,050	9,150	55,300
Ketchikan Gateway	7,000	2,500	1,250	0	10,250	21,000
Yakutat	0	7,750	4,000	7,750	4,000	23,500
<b>Total Boroughs</b>	<b>30,800</b>	<b>36,750</b>	<b>29,000</b>	<b>18,800</b>	<b>40,700</b>	<b>156,050</b>
<b>City</b>						
Adak	1,500	3,700	1,500	3,700	1,500	11,900
Anderson	0	0	0	2,500	0	2,500
Cold Bay	0	0	0	2,500	0	2,500
Cordova	12,300	13,150	16,300	16,650	13,300	71,700
Craig	11,100	5,200	15,600	3,200	15,600	50,700
Dillingham	4,600	4,600	4,600	4,600	4,600	23,000
Fairbanks	73,250	78,250	78,200	81,500	81,250	392,450
Fort Yukon	1,500	0	0	0	1,500	3,000
Galena	1,500	2,500	0	2,500	1,500	8,000
Homer	19,550	28,550	18,450	24,875	23,250	114,675
Hoonah	2,500	5,225	3,100	5,200	2,500	18,525
Houston	6,350	5,750	3,100	6,500	0	21,700
King Cove	0	0	0	0	1,500	1,500
Kenai	17,700	26,675	18,200	27,050	17,900	107,525
Ketchikan	31,750	45,500	31,300	38,150	33,800	180,500
King Cove	4,000	0	0	0	1,500	5,500

**Table 8  
Liquor License Fees**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>	<b>FY 2006</b>	<b>FY 2005</b>	<b>Total All Years</b>
Klawock	0	1,500	0	1,500	0	3,000
Kodiak	18,700	22,500	18,700	22,500	21,400	103,800
Nenana	0	0	0	10,500	0	10,500
Nome	12,300	16,900	12,300	17,500	14,800	73,800
North Pole	4,600	4,800	4,600	7,300	4,600	25,900
Palmer	13,500	11,000	13,000	10,400	9,900	57,800
Petersburg	7,900	7,700	7,900	7,700	7,900	39,100
Saint George	0	0	0	1,500	0	1,500
Saint Paul	0	0	4,000	600	4,000	8,600
Sand Point	4,600	0	0	2,500	4,600	11,700
Seldovia	4,925	2,725	4,600	2,400	4,300	18,950
Seward	19,750	16,600	19,150	17,500	15,150	88,150
Soldotna	13,100	17,500	13,100	16,900	13,700	74,300
Tenakee Springs	0	0	0	1,500	0	1,500
Thorne Bay	0	0	0	1,250	0	1,250
Unalaska	3,100	12,950	3,100	14,200	1,800	35,150
Valdez	12,300	20,400	12,300	17,900	13,500	76,400
Wasilla	28,600	22,700	20,700	17,600	20,100	109,700
Whittier	5,550	5,600	2,750	5,300	3,950	23,150
<b>Total Cities</b>	<b>336,525</b>	<b>381,975</b>	<b>326,550</b>	<b>395,475</b>	<b>339,400</b>	<b>1,779,925</b>
<b>GRAND TOTAL</b>	<b>\$813,375</b>	<b>\$889,650</b>	<b>\$785,625</b>	<b>\$889,075</b>	<b>\$806,100</b>	<b>\$3,370,450</b>
<b>Number of Communities Shared With</b>	<b>34</b>	<b>33</b>	<b>32</b>	<b>39</b>	<b>36</b>	<b>44</b>

**Table 9  
Telephone Cooperative Tax**

	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$259,666	\$296,903	\$319,664	\$311,660	\$317,761	\$1,505,654
Juneau	\$0	\$0	\$0	\$60	0	60
<b>Total Municipalities</b>	<b>259,666</b>	<b>296,903</b>	<b>319,664</b>	<b>311,720</b>	<b>317,761</b>	<b>1,505,714</b>
<b>Borough</b>						
Bristol Bay	66,124	64,406	62,554	65,988	60,818	319,890
Denali	30,746	25,843	27,824	24,995	34,833	144,241
Kenai Peninsula	2,836	2,595	2,794	2,436	4,471	15,132
Matanuska-Susitna	604,336	529,454	570,043	485,776	567,543	2,757,152
North Slope	231,789	273,168	262,638	260,912	261,019	1,289,526
Northwest Arctic	5,456	5,070	4,544	5,028	4,650	24,748
<b>Total Boroughs</b>	<b>941,287</b>	<b>900,536</b>	<b>930,397</b>	<b>845,135</b>	<b>933,334</b>	<b>4,550,689</b>
<b>City</b>						
Alakanuk	0	0	0	8	0	8
Aleknagik	2,861	2,324	2,313	2,223	1,879	11,600
Ambler	3,906	3,771	3,751	3,698	4,070	19,196
Anderson	3,767	3,740	4,027	3,969	4,708	20,211
Bethel	0	0	0	3	0	3
Buckland	5,665	5,401	5,143	5,145	5,634	26,988
Clark's Point	621	580	596	648	616	3,061
Cordova	86,690	78,006	65,842	58,688	53,972	343,198
Deering	1,747	1,735	1,996	2,362	3,008	10,848
Dillingham	64,245	57,734	57,738	58,039	53,638	291,394
Houston	13,465	11,375	12,247	10,647	8,777	56,511
Kiana	4,722	4,482	4,601	4,568	5,418	23,791

**Table 9  
Telephone Cooperative Tax**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>	<b>FY 2006</b>	<b>FY 2005</b>	<b>Total All Years</b>
Kivalina	4,650	4,354	4,314	4,237	5,052	22,607
Kobuk	2,016	1,590	2,062	1,925	2,234	9,827
Kotzebue	58,493	58,760	58,980	65,413	69,659	311,305
Manokotak	2,138	1,940	1,946	2,007	1,588	9,619
Nenana	22	18	19	6	601	666
Nome	0	0	0	25	0	25
Noorvik	6,028	5,666	5,277	5,866	6,514	29,351
Palmer	124,642	111,584	120,138	103,110	114,704	574,178
Selawik	7,987	6,905	6,770	6,490	7,162	35,314
Seward	0	0	0	10	0	10
Shungnak	2,933	2,921	2,335	2,812	3,600	14,601
Valdez	120,106	129,803	133,685	121,012	134,525	639,131
Wasilla	214,219	194,387	209,289	184,741	187,733	990,369
<b>Total Cities</b>	<b>730,923</b>	<b>687,076</b>	<b>703,069</b>	<b>647,652</b>	<b>675,092</b>	<b>3,443,812</b>
<b>Grand Total<sup>1</sup></b>	<b>\$1,931,876</b>	<b>\$1,884,515</b>	<b>\$1,953,130</b>	<b>\$1,804,507</b>	<b>\$1,926,187</b>	<b>\$9,500,215</b>
<b>Cost of Collection<sup>2</sup></b>	<b>\$504</b>	<b>\$4,156</b>	<b>\$3,969</b>	<b>\$3,067</b>	<b>\$1,172</b>	<b>\$12,868</b>
<b>Number of Communities Shared With</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>33</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.

**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.

### 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

## Appendix A - Statutes

### Fisheries Business Tax (Continued)

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;

(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).

## Appendix A - Statutes

### Fishery Resource Landing Tax (Continued)

(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 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

## Appendix A – Statutes

### Liquor License Fees (Continued)

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	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 Wrangell	Unified Home Rule	May 30, 2008
City and Borough of Yakutat	Home Rule	September 22, 1992

*Source: 2009 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: 2009 Alaska Community Directory

**Appendix D  
Incorporated Cities Within Alaska**

***Home Rule Cities***

Cordova  
Fairbanks  
Kenai  
Ketchikan  
Kodiak  
Nenana  
North Pole  
Palmer  
Petersburg  
Seward  
Valdez

***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: 2009 Alaska Community Directory