

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2011
SHARED TAXES AND FEES
ANNUAL REPORT

Available on the internet at:
www.tax.alaska.gov

Sean Parnell
Governor

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2011

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 2011 that ended June 30, 2011.

Introduction

Alaska statutes provide that a percentage of revenue collected from certain taxes and license fees shall be shared with municipalities in Alaska. The Tax Division within the Department of Revenue is responsible for accounting for taxes and fees subject to sharing and disbursing shared amounts to respective municipalities.

The following tax and license fee types are subject to sharing:

<i>Tax Type</i>	<i>Reference</i>	<i>Statutory Share</i>
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%
<i>License Fee Type</i>		
Liquor	04.11.610	100%

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

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Retrospect

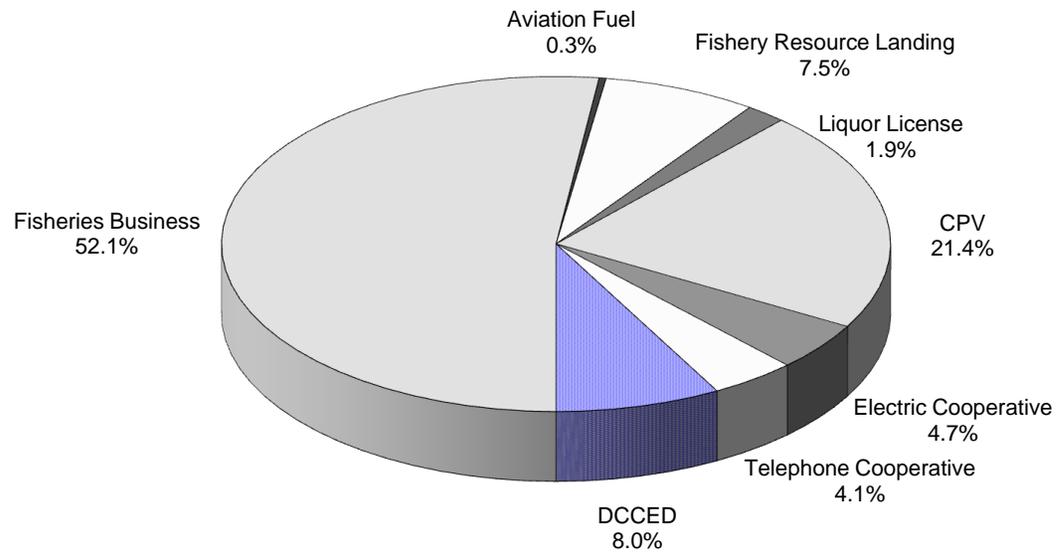
FY 2011 shared taxes and fees increased 13% or approximately \$4.4 million from FY 2010. The increase is due to higher fisheries business tax revenues collected in FY 2011. This resulted from higher reported values of large volume fisheries, in particular halibut, crab and salmon. A one-time change in the reporting method for processors electing a “pay-as-you-go” option also increased the tax collected for this period. Amounts shared under other tax and license programs did not substantially change from FY 2010.

The Department of Revenue distributed taxes and fees to 128 communities throughout Alaska. Following are the top 5 municipalities and boroughs and their combined amount of shared taxes and fees for FY 2011.

Unalaska	\$ 6,764,307
Skagway	3,462,965
Ketchikan Gateway Borough	2,664,912
Bristol Bay Borough	2,317,756
Sitka	<u>1,929,038</u>
Subtotal	17,138,978
Other Municipalities	<u>22,131,338</u>
Total	<u>\$ 39,270,316</u>

An additional \$3,406,258 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 2011		FY 2010		FY 2009	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$22,216,898	52.1%	\$16,255,158	43.6%	\$21,304,498	48.3%
Commercial Passenger Vessel	9,145,743	21.4%	10,086,943	27.1%	9,909,873	22.5%
Fishery Resource Landing	3,176,680	7.5%	3,542,908	9.4%	4,572,051	10.4%
Electric Cooperative	1,994,349	4.7%	2,009,002	5.4%	2,057,093	4.7%
Telephone Cooperative	1,769,193	4.1%	1,931,256	5.2%	1,931,876	4.4%
Liquor License Fees	824,975	1.9%	881,950	2.4%	813,375	1.8%
Aviation Motor Fuel	142,478	0.3%	130,566	40.0%	144,101	0.3%
Subtotal	\$39,270,316	92.0%	\$34,837,783	93.5%	\$40,732,867	92.4%
Amount Transferred to DCCED						
Fisheries Business	2,153,491	5.1%	1,686,964	4.5%	1,635,638	3.7%
Fishery Resource Landing	1,252,767	2.9%	752,016	2.0%	1,725,481	3.9%
Subtotal	\$3,406,258	8.0%	\$2,438,980	6.5%	\$3,361,119	7.6%
Grand Total	\$42,676,574	100%	\$37,276,763	100%	\$44,093,986	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 2011	FY 2010	Difference
Anchorage	\$1,432,623	\$1,429,106	\$3,517
Juneau	547,575	430,948	116,627
Sitka	1,929,038	2,018,296	(89,258)
Skagway	3,462,965	3,918,475	(455,510)
Wrangell	282,246	140,564	141,682
Total Municipalities	7,654,447	7,937,389	(282,942)
Borough			
Aleutians East	1,705,146	1,618,203	86,943
Bristol Bay	2,317,756	1,887,414	430,342
Denali	45,533	48,215	(2,682)
Fairbanks North Star	419,074	418,503	571
Haines	289,217	340,125	(50,908)
Kenai Peninsula	1,567,732	1,173,875	393,857
Ketchikan Gateway	2,664,912	2,744,850	(79,938)
Kodiak Island	1,452,304	1,098,604	353,700
Lake and Peninsula	256,728	215,864	40,864
Matanuska-Susitna	741,619	756,067	(14,448)
North Slope	158,725	269,628	(110,903)
Northwest Arctic	6,397	6,170	227
Yakutat	415,095	219,417	195,678
Total Boroughs	12,040,238	10,796,935	1,243,303
City			
Adak	185,567	72,216	113,351
Akhoik	372	109	263
Akutan	710,896	707,992	2,904
Alakanuk	898	875	23
Aleknagik	3,017	2,820	197
Ambler	4,434	4,460	(26)
Anderson	4,497	4,436	61
Angoon	914	860	54
Anvik	197	189	8
Atka	68,238	9,682	58,556
Barrow	24,586	24,026	560
Bethel	3,752	0	3,752
Brevig Mission	547	530	17
Buckland	6,202	5,914	288
Chefornak	1,119	794	325
Chevak	1,128	1,123	5
Chignik	109,727	82,790	26,937
Chuathbaluk	142	128	14
Clark's Point	51,452	54,588	(3,136)
Coffman Cove	570	1,018	(448)
Cordova	1,491,698	871,773	619,925
Craig	169,464	89,217	80,247
Deering	1,569	1,779	(210)
Delta Junction	6,603	7,845	(1,242)

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2011	FY 2010	Difference
Dillingham	\$527,315	\$317,889	\$209,426
Eek	371	367	4
Egegik	98,106	85,217	12,889
Elim	505	534	(29)
Emmonak	8,065	9,697	(1,632)
Fairbanks	206,292	206,165	127
False Pass	5,690	5,981	(291)
Fort Yukon	1,500	0	1,500
Galena	1,500	2,500	(1,000)
Gambell	880	904	(24)
Goodnews Bay	695	422	273
Grayling	293	287	6
Gustavus	3,603	330	3,273
Holy Cross	293	301	(8)
Homer	197,140	131,040	66,100
Hoonah	1,243,472	720,177	523,295
Hooper Bay	1,436	1,337	99
Houston	21,711	22,185	(474)
Huslia	481	459	22
Hydaburg	858	797	61
Kachemak	1,190	1,186	4
Kake	14,612	10,129	4,483
Kaltag	1,450	340	1,110
Kasaan	308	907	(599)
Kenai	340,308	217,838	122,470
Ketchikan	452,867	327,058	125,809
Kiana	5,599	5,729	(130)
King Cove	441,823	467,645	(25,822)
Kivalina	5,441	5,611	(170)
Klawock	9,588	8,368	1,220
Kobuk	2,486	2,300	186
Kodiak	1,204,117	835,106	369,011
Kotlik	854	820	34
Kotzebue	76,639	76,616	23
Koyuk	651	609	42
Larsen Bay	75,013	58,689	16,324
Lower Kalskag	272	266	6
Manokotak	2,627	2,236	391
Marshall	731	627	104
Mekoryuk	4,508	4,941	(433)
Mountain Village	1,345	1,303	42
Nenana	2,757	2,850	(93)
New Stuyahok	710	756	(46)
Newhalen	281	215	66
Nightmute	299	291	8
Nome	40,092	40,669	(577)
Nondalton	317	262	55
Noorvik	7,810	8,086	(276)

Table 1
Summary of Shared Taxes and Fees by Municipality

	FY 2011	FY 2010	Difference
City			
North Pole	\$64,552	\$71,346	(\$6,794)
Nulato	511	492	19
Nunapitchuk	592	569	23
Old Harbor	390	352	38
Ouzinkie	0	28,902	(28,902)
Palmer	147,337	160,619	(13,282)
Pelican	8,222	18,919	(10,697)
Petersburg	676,807	612,920	63,887
Pilot Point	818	76	742
Platinum	21,833	16,228	5,605
Pilot Station	0	838	(838)
Port Lions	11,211	592	10,619
Quinhagak	1,513	13,859	(12,346)
Russian Mission	541	432	109
Saint Mary's	3,874	1,124	2,750
Saint Michael	837	875	(38)
Saint Paul	762,970	758,940	4,030
Sand Point	255,170	177,721	77,449
Savoonga	3,960	2,333	1,627
Scammon Bay	814	850	(36)
Selawik	9,103	9,413	(310)
Seldovia	8,527	8,695	(168)
Seward	996,650	701,129	295,521
Shageluk	177	3,686	(3,509)
Shaktoolik	378	409	(31)
Shishmaref	798	782	16
Shungnak	4,102	732	3,370
Soldotna	42,155	45,676	(3,521)
Stebbins	666	668	(2)
Tanana	0	52	(52)
Teller	411	414	(3)
Tenakee Springs	88	270	(182)
Togiak	91,640	48,664	42,976
Toksook Bay	11,184	5,302	5,882
Unalakleet	18,205	16,774	1,431
Unalaska	6,764,307	6,137,185	627,122
Upper Kalskag	393	309	84
Valdez	702,064	325,934	376,130
Wales	270	258	12
Wasilla	257,345	274,520	(17,175)
Whittier	842,726	1,121,394	(278,668)
Total Cities	19,575,631	16,103,459	3,472,172
Grand Total	\$39,270,316	\$34,837,783	\$4,432,533

Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2011 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	August	Preceding Fiscal Year	\$142,478	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	\$9,145,743	15
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	August	Preceding Fiscal Year	\$1,994,349	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 2011 fisheries business tax subject to allocation by DCCED was \$2,153,491.	September	Preceding Fiscal Year	\$22,216,898	68
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 2011 fishery resource landing tax subject to allocation by DCCED was \$1,252,767.	October	Preceding Fiscal Year	\$3,176,680	17
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	\$824,975	38
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.	August	Preceding Fiscal Year	\$1,769,193	28
Total Shared				\$39,270,316	

Table 2
2011 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>
Municipality								
Anchorage	\$1,432,623	\$18,540	\$63,575	\$664,499	\$119,063	\$0	\$348,950	\$217,996
Juneau	547,575	70,864	0	0	430,561	0	46,150	0
Sitka	1,929,038	0	706,505	0	1,199,333	0	23,200	0
Skagway	3,462,965	0	3,455,540	0	0	0	7,425	0
Wrangell	282,246	0	2,510	0	265,498	1,038	13,200	0
Total Municipalities	7,654,447	89,404	4,228,130	664,499	2,014,455	1,038	438,925	217,996
Borough								
Aleutians East	1,705,146	0	0	0	1,664,919	40,227	0	0
Bristol Bay	2,317,756	0	0	9,937	2,230,586	0	11,100	66,133
Denali	45,533	0	0	19,847	0	0	0	25,686
Fairbanks North Star	419,074	0	0	418,986	88	0	0	0
Haines	289,217	0	154,270	596	121,651	0	12,700	0
Kenai Peninsula	1,567,732	0	406,080	149,055	1,004,361	5,556	0	2,680
Ketchikan Gateway	2,664,912	29,178	2,088,312	0	539,797	0	7,625	0
Kodiak Island	1,452,304	0	15,763	26,952	1,405,360	4,229	0	0
Lake and Peninsula	256,728	0	0	1,207	255,093	428	0	0
Matanuska-Susitna	741,619	0	0	184,011	110	0	0	557,498
North Slope	158,725	0	0	0	0	0	0	158,725
Northwest Arctic	6,397	0	0	875	0	0	0	5,522
Yakutat	415,095	0	0	0	390,043	21,052	4,000	0
Total Boroughs	12,040,238	29,178	2,664,425	811,466	7,612,008	71,492	35,425	816,244
City								
Adak	185,567	0	0	0	143,848	40,219	1,500	0
Akhiok	372	0	0	0	58	314	0	0
Akutan	710,896	0	0	0	689,120	21,776	0	0
Alakanuk	898	0	0	898	0	0	0	0

* Commercial Passenger Vessel

Table 2
2011 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	3,017	0	0	394	0	0	0	2,623
Ambler	4,434	0	0	610	0	0	0	3,824
Anderson	4,497	0	0	1,035	0	0	0	3,462
Angoon	914	0	0	914	0	0	0	0
Anvik	197	0	0	197	0	0	0	0
Atka	68,238	0	0	0	57,861	10,377	0	0
Barrow	24,586	0	0	24,586	0	0	0	0
Bethel	3,752	0	0	0	3,752	0	0	0
Brevig Mission	547	0	0	547	0	0	0	0
Buckland	6,202	0	0	0	0	0	0	6,202
Chefornak	1,119	0	0	0	1,119	0	0	0
Chevak	1,128	0	0	1,128	0	0	0	0
Chignik	109,727	0	0	0	109,727	0	0	0
Chuathbaluk	142	0	0	142	0	0	0	0
Clark's Point	51,452	0	0	0	50,510	0	0	942
Coffman Cove	570	0	0	0	570	0	0	0
Cordova	1,491,698	0	0	12,547	1,365,497	0	11,675	101,979
Craig	169,464	0	0	0	158,364	0	11,100	0
Deering	1,569	0	0	0	0	0	0	1,569
Delta Junction	6,603	0	0	6,603	0	0	0	0
Dillingham	527,315	0	0	8,626	446,588	0	4,600	67,501
Eek	371	0	0	371	0	0	0	0
Egegik	98,106	0	0	0	98,106	0	0	0
Elim	505	0	0	505	0	0	0	0
Emmonak	8,065	0	0	1,490	6,575	0	0	0
Fairbanks	206,292	0	0	122,192	0	0	84,100	0
False Pass	5,690	0	0	0	5,690	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	880	0	0	880	0	0	0	0
Goodnews Bay	695	0	0	361	334	0	0	0
Grayling	293	0	0	293	0	0	0	0

* Commercial Passenger Vessel

Table 2
2011 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>
Gustavus	3,603	0	0	0	253	0	3,350	0
Holy Cross	293	0	0	293	0	0	0	0
Homer	197,140	0	31,788	27,396	117,556	0	20,400	0
Hoonah	1,243,472	0	1,130,220	2,130	108,022	0	3,100	0
Hooper Bay	1,436	0	0	1,436	0	0	0	0
Houston	21,711	0	0	5,057	41	0	3,100	13,513
Huslia	481	0	0	481	0	0	0	0
Hydaburg	858	0	0	0	858	0	0	0
Kachemak	1,190	0	0	1,190	0	0	0	0
Kake	14,612	0	0	1,107	12,005	0	1,500	0
Kaltag	1,450	0	0	355	1,095	0	0	0
Kasaan	308	0	0	0	308	0	0	0
Kenai	340,308	13,482	0	33,179	276,547	0	17,100	0
Ketchikan	452,867	0	0	0	424,942	0	27,925	0
Kiana	5,599	0	0	724	0	0	0	4,875
King Cove	441,823	0	0	0	437,823	0	4,000	0
Kivalina	5,441	0	0	577	0	0	0	4,864
Klawock	9,588	0	0	0	9,588	0	0	0
Kobuk	2,486	0	0	0	0	0	0	2,486
Kodiak	1,204,117	6,882	15,762	41,908	1,123,205	160	16,200	0
Kotlik	854	0	0	854	0	0	0	0
Kotzebue	76,639	0	0	9,925	0	0	0	66,714
Koyuk	651	0	0	651	0	0	0	0
Larsen Bay	75,013	0	0	0	75,013	0	0	0
Lower Kalskag	272	0	0	272	0	0	0	0
Manokotak	2,627	0	0	0	0	0	0	2,627
Marshall	731	0	0	731	0	0	0	0
Mekoryuk	4,508	0	0	413	4,095	0	0	0
Mountain Village	1,345	0	0	1,345	0	0	0	0
Nenana	2,757	0	0	2,749	0	0	0	8
New Stuyahok	710	0	0	710	0	0	0	0
Newhalen	281	0	0	281	0	0	0	0

* Commercial Passenger Vessel

Table 2
2011 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>
Nightmute	299	0	0	299	0	0	0	0
Nome	40,092	0	0	0	27,792	0	12,300	0
Nondalton	317	0	0	317	0	0	0	0
Noorvik	7,810	0	0	966	0	0	0	6,844
North Pole	64,552	0	0	59,264	88	0	5,200	0
Nulato	511	0	0	511	0	0	0	0
Nunapitchuk	592	0	0	592	0	0	0	0
Old Harbor	390	0	0	365	25	0	0	0
Palmer	147,337	599	0	23,588	0	0	12,700	110,450
Pelican	8,222	0	0	0	8,222	0	0	0
Petersburg	676,807	0	0	0	665,901	3,006	7,900	0
Pilot Point	818	0	0	818	0	0	0	0
Platinum	21,833	0	0	0	21,833	0	0	0
Port Lions	11,211	0	0	584	10,627	0	0	0
Quinhagak	1,513	0	0	826	687	0	0	0
Russian Mission	541	0	0	541	0	0	0	0
Saint Mary's	3,874	0	0	993	2,881	0	0	0
Saint Michael	837	0	0	837	0	0	0	0
Saint Paul	762,970	0	0	0	736,836	22,134	4,000	0
Sand Point	255,170	0	0	0	229,620	18,450	7,100	0
Savoonga	3,960	0	0	996	2,964	0	0	0
Scammon Bay	814	0	0	814	0	0	0	0
Selawik	9,103	0	0	1,365	0	0	0	7,738
Seldovia	8,527	0	0	1,235	2,367	0	4,925	0
Seward	996,650	0	374,293	0	596,097	5,310	20,950	0
Shageluk	177	0	0	177	0	0	0	0
Shaktoolik	378	0	0	378	0	0	0	0
Shishmaref	798	0	0	798	0	0	0	0
Shungnak	4,102	0	0	757	0	0	0	3,345
Soldotna	42,155	1,425	0	24,210	2,020	0	14,500	0
Stebbins	666	0	0	666	0	0	0	0
Teller	411	0	0	411	0	0	0	0

* Commercial Passenger Vessel

Table 2
2011 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>
Tenakee Springs	88	0	0	0	88	0	0	0
Togiak	91,640	0	0	1,413	85,308	4,919	0	0
Toksook Bay	11,184	0	0	767	10,417	0	0	0
Unalakleet	18,205	0	0	2,060	16,145	0	0	0
Unalaska	6,764,307	0	3,000	0	3,780,072	2,977,485	3,750	0
Upper Kalskag	393	0	0	393	0	0	0	0
Valdez	702,064	0	2,335	26,183	521,771	0	13,550	138,225
Wales	270	0	0	270	0	0	0	0
Wasilla	257,345	1,508	0	44,806	19	0	25,850	185,162
Whittier	842,726	0	695,790	2,101	139,585	0	5,250	0
Total Cities	19,575,631	23,896	2,253,188	518,384	12,590,435	3,104,150	350,625	734,953
Grand Total	\$39,270,316	\$142,478	\$9,145,743	\$1,994,349	\$22,216,898	\$3,176,680	\$824,975	\$1,769,193
Number of Communities Shared With	128	8	15	86	68	17	38	28

* Commercial Passenger Vessel

**Table 3
Aviation Motor Fuel Tax**

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Municipality						
Anchorage (Merrill Field)	\$18,540	\$15,628	\$16,378	\$15,476	\$16,510	\$82,532
Juneau	70,864	66,685	70,935	75,398	79,914	363,796
Total Municipalities	89,404	82,313	87,313	90,874	96,424	446,328
Borough						
Ketchikan Gateway	29,178	23,169	24,951	27,048	23,428	127,774
Total Borough	29,178	23,169	24,951	27,048	23,428	127,774
City						
Kenai	13,482	13,857	\$22,241	19,719	16,822	86,121
Kodiak	6,882	6,215	\$5,993	6,634	6,955	32,679
Palmer	599	896	\$69	1,103	1,093	3,760
Soldotna	1,425	2,232	\$1,954	1,832	1,531	8,974
Wasilla	1,508	1,884	1,580	841	1,069	6,882
Total Cities	23,896	25,084	31,837	30,129	27,470	138,416
Grand Total¹	\$142,478	\$130,566	\$144,101	\$148,051	\$147,322	\$712,518
Cost of Collection	\$2,691	\$6,778	\$2,117	\$8,390	\$4,320	\$24,296
Number of Communities Shared With	8	8	8	8	8	8

¹ Net of cost of collection.

Table 4
Commercial Passenger Vessel (CPV) Excise Tax

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i> ¹	<i>FY 2007</i> ²	<i>Total All Years</i>
Municipality						
Anchorage	63,575	\$865	\$0	\$0	\$0	\$64,440
Sitka	706,505	1,078,480	1,359,030	1,025,670	103,325	4,273,010
Skagway	3,455,540	3,904,825	3,862,970	3,717,410	339,855	15,280,600
Wrangell	2,510	26,180	9,975	0	0	38,665
Total Municipalities	4,228,130	5,010,350	5,231,975	4,743,080	443,180	19,656,715
Borough						
Haines	154,270	204,635	215,410	107,930	6,290	688,535
Kenai Peninsula	406,080	391,138	348,645	367,430	16,223	1,529,516
Ketchikan Gateway	2,088,312	2,313,793	2,326,147	2,040,775	203,810	8,972,837
Kodiak Island	15,763	25,487	24,778	5,103	0	71,131
Total Boroughs	2,664,425	2,935,053	2,914,980	2,521,238	226,323	11,262,019
City						
Homer	31,788	3,725	2,898	0	0	38,411
Hoonah	1,130,220	640,015	359,155	536,010	14,015	2,679,415
Kodiak	15,762	25,487	24,778	5,102	0	71,129
Seward	374,293	387,413	345,747	367,430	16,222	1,491,105
Unalaska	3,000	7,620	0	0	0	10,620
Valdez	2,335	31,730	28,355	0	0	62,420
Whittier	695,790	1,045,550	1,001,985	1,059,970	44,840	3,848,135
Total Cities	2,253,188	2,141,540	1,762,918	1,968,512	75,077	8,201,235
Grand Total	\$9,145,743	\$10,086,943	\$9,909,873	\$9,232,830	\$744,580	\$39,119,969
Number of Communities Shared With						
	15	15	13	10	8	15

¹ 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).

² 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 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$664,499	\$671,835	\$683,930	\$683,276	\$696,147	\$3,399,687
Total Municipalities	664,499	671,835	683,930	683,276	696,147	3,399,687
Borough						
Bristol Bay	9,937	10,791	10,238	9,797	9,753	50,516
Denali	19,847	20,276	20,740	21,392	22,490	104,745
Fairbanks North Star	418,986	418,403	418,666	401,777	338,866	1,996,698
Haines	596	590	311	314	767	2,578
Kenai Peninsula	149,055	157,666	179,144	184,213	166,373	836,451
Kodiak Island	26,952	26,716	27,524	27,668	27,475	136,335
Lake and Peninsula	1,207	1,068	1,300	1,244	1,088	5,907
Matanuska-Susitna	184,011	182,338	183,179	176,627	175,492	901,647
Northwest Arctic	875	872	953	733	703	4,136
Total Boroughs	811,466	818,720	842,055	823,765	743,007	4,039,013
City						
Alakanuk	898	875	875	845	812	4,305
Aleknagik	394	171	173	172	261	1,171
Ambler	610	600	599	641	632	3,082
Anderson	1,035	1,108	1,194	936	944	5,217
Angoon	914	860	418	413	837	3,442
Anvik	197	189	202	239	229	1,056
Barrow	24,586	24,026	23,103	22,052	22,429	116,196
Brevig Mission	547	530	481	446	428	2,432
Chevak	1,128	1,123	1,092	1,098	1,083	5,524
Chuathbaluk	142	128	112	106	124	612
Cordova	12,547	11,951	11,733	12,464	11,623	60,318
Delta Junction	6,603	7,257	7,331	8,230	9,977	39,398
Dillingham	8,626	8,407	8,482	8,410	8,437	42,362
Eek	371	367	367	367	365	1,837
Elim	505	534	520	525	552	2,636
Emmonak	1,490	1,480	1,423	1,390	1,355	7,138

Table 5
Electric Cooperative Tax

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Fairbanks	122,192	124,215	126,100	127,250	127,764	627,521
Gambell	880	904	864	824	851	4,323
Goodnews Bay	361	357	330	315	320	1,683
Grayling	293	287	259	270	250	1,359
Holy Cross	293	301	297	299	302	1,492
Homer	27,396	27,582	28,451	28,287	28,168	139,884
Hoonah	2,130	2,175	1,163	1,228	2,432	9,128
Hooper Bay	1,436	1,337	1,341	1,336	1,314	6,764
Houston	5,057	5,084	4,992	4,878	5,054	25,065
Huslia	481	459	443	461	489	2,333
Kachemak	1,190	1,186	1,251	1,201	0	4,828
Kake	1,107	1,129	571	555	1,485	4,847
Kaltag	355	340	342	339	333	1,709
Kenai	33,179	31,325	31,038	30,703	30,638	156,883
Kiana	724	769	775	747	701	3,716
Kivalina	577	593	580	585	599	2,934
Kodiak	41,908	39,944	39,963	40,700	39,999	202,514
Kotlik	854	820	804	261	0	2,739
Kotzebue	9,925	10,092	10,183	10,256	10,472	50,928
Koyuk	651	609	652	620	635	3,167
Lower Kalskag	272	266	259	261	266	1,324
Marshall	731	627	604	573	580	3,115
Mekoryuk	413	414	415	438	450	2,130
Mountain Village	1,345	1,303	1,280	1,210	1,265	6,403
Nenana	2,749	2,833	2,911	2,118	2,060	12,671
New Stuyahok	710	756	764	585	578	3,393
Newhalen	281	215	240	222	235	1,193
Nightmute	299	291	291	277	261	1,419
Nondalton	317	262	300	297	301	1,477
Noorvik	966	990	926	927	925	4,734
North Pole	59,264	67,045	76,209	55,494	59,384	317,396
Nulato	511	492	489	487	510	2,489
Nunapitchuk	592	569	601	558	529	2,849
Old Harbor	365	337	321	329	343	1,695
Palmer	23,588	24,318	24,695	24,702	24,302	121,605
Pilot Station	818	838	807	782	824	4,069

Table 5
Electric Cooperative Tax

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Port Lions	584	592	600	566	557	2,899
Quinhagak	826	922	938	886	871	4,443
Russian Mission	541	432	402	383	373	2,131
Saint Mary's	993	973	859	866	881	4,572
Saint Michael	837	875	803	714	706	3,935
Savoonga	996	1,138	994	883	851	4,862
Scammon Bay	814	850	824	805	748	4,041
Selawik	1,365	1,363	1,230	1,408	1,329	6,695
Seldovia	1,235	1,346	1,479	1,446	1,399	6,905
Shageluk	177	173	520	176	174	1,220
Shaktolik	378	409	982	382	388	2,539
Shishmaref	798	782	477	771	762	3,590
Shungnak	757	732	524	708	735	3,456
Soldotna	24,210	24,895	25,355	25,478	24,762	124,700
Stebbins	666	668	671	652	669	3,326
Teller	411	414	408	370	378	1,981
Togiak	1,413	1,269	1,254	1,227	1,228	6,391
Toksook Bay	767	756	715	743	776	3,757
Unalakleet	2,060	1,954	2,005	1,869	1,903	9,791
Upper Kalskag	393	309	303	310	324	1,639
Valdez	26,183	20,236	24,120	25,007	25,411	120,957
Wales	270	258	251	239	249	1,267
Wasilla	44,806	44,383	43,623	42,804	41,844	217,460
Whittier	2,101	2,048	2,155	2,146	2,082	10,532
Total Cities	518,384	518,447	531,108	509,548	514,107	2,591,594
Grand Total¹	\$1,994,349	\$2,009,002	\$2,057,093	\$2,016,589	\$1,953,261	\$10,030,294
Cost of Collection	\$2,862	\$1,666	\$1,514	\$4,156	\$3,970	\$14,168
Number of Communities Shared With	86	86	86	86	84	86

¹ Net of cost of collection

**Table 6
Fisheries Business Tax**

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$119,063	\$143,049	\$157,650	\$71,359	\$44,421	\$535,542
Juneau	430,561	298,863	342,695	289,024	334,326	1,695,469
Sitka	1,199,333	917,991	1,139,956	911,793	808,257	4,977,330
Wrangell	265,498	105,537	129,076	221,860	240,175	962,146
Total Municipalities	2,014,455	1,465,440	1,769,377	1,494,036	1,427,179	8,170,487
Borough						
Aleutians East	1,664,919	1,581,128	2,119,328	1,756,571	1,581,639	8,703,585
Bristol Bay	2,230,586	1,796,505	1,542,615	1,563,687	1,295,546	8,428,939
Denali	0	0	0	0	606	606
Fairbanks North Star	88	100	96	266	0	550
Haines	121,651	122,050	278,744	167,235	190,641	880,321
Kenai Peninsula	1,004,361	621,786	740,339	743,435	708,041	3,817,962
Ketchikan Gateway	539,797	407,888	508,250	376,696	302,485	2,135,116
Kodiak Island	1,405,360	1,026,385	1,339,575	1,236,280	1,031,496	6,039,096
Lake and Peninsula	255,093	214,796	151,743	138,186	133,792	893,610
Matanuska-Susitna	110	126	3,196	128	216	3,776
Yakutat	390,043	169,470	237,966	244,777	200,086	1,242,342
Total Boroughs	7,612,008	5,940,234	6,921,852	6,227,261	5,444,548	32,145,903
City						
Adak	143,848	13,567	311,439	254,359	116,422	839,635
Akhiok	58	109	3,699	0	0	3,866
Akutan	689,120	685,996	937,152	768,247	751,346	3,831,861
Atka	57,861	0	80,923	18,349	20,235	177,368
Bethel	3,752	0	0	0	0	3,752
Chefornak	1,119	794	0	941	573	3,427
Chignik	109,727	82,790	65,802	58,779	55,867	372,965
Clark's Point	50,510	53,989	100,787	113,191	134,862	453,339

**Table 6
Fisheries Business Tax**

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Coffman Cove	570	1,018	304	285	1,223	3,400
Cordova	1,365,497	756,157	1,068,909	905,047	631,642	4,727,252
Craig	158,364	84,017	11,260	20,691	29,669	304,001
Delta Junction	0	588	0	0	0	588
Dillingham	446,588	238,589	187,259	176,261	183,743	1,232,440
Egegik	98,106	85,217	62,882	63,363	74,285	383,853
Emmonak	6,575	8,217	13,872	8,369	10,212	47,245
False Pass	5,690	5,981	2,163	0	0	13,834
Goodnews Bay	334	65	0	0	0	399
Gustavus	253	330	402	358	563	1,906
Homer	117,556	73,801	93,132	98,958	90,092	473,539
Hoonah	108,022	73,362	146,214	128,563	139,048	595,209
Hooper Bay	0	0	0	166	14	180
Houston	41	72	68	99	89	369
Hydaburg	858	797	0	0	0	1,655
Kake	12,005	9,000	9,106	285	16,193	46,589
Kaltag	1,095	0	0	51	0	1,146
Kasaan	308	907	0	0	242	1,457
Kenai	276,547	148,581	208,989	143,247	129,443	906,807
Ketchikan	424,942	277,158	218,560	254,399	234,757	1,409,816
King Cove	437,823	465,145	586,975	495,293	438,722	2,423,958
Klawock	9,588	6,868	23,530	30,079	26,784	96,849
Kodiak	1,123,205	740,229	1,046,010	946,635	823,097	4,679,176
Larsen Bay	75,013	58,689	66,540	82,078	59,043	341,363
Marshall	0	0	0	2,279	2,697	4,976
Mekoryuk	4,095	4,527	0	6,712	3,845	19,179
Nenana	0	0	0	193	0	193
Nome	27,792	23,169	28,894	19,607	17,276	116,738
North Pole	88	101	96	266	0	551
Old Harbor	25	15	45	19	18	122
Ouzinkie	0	28,902	0	0	0	28,902
Palmer	0	29	3,128	0	0	3,157

**Table 6
Fisheries Business Tax**

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Pelican	8,222	18,919	88,682	12,012	70,119	197,954
Petersburg	665,901	605,220	765,829	773,402	658,119	3,468,471
Pilot Point	0	76	0	0	0	76
Platinum	21,833	16,228	0	0	0	38,061
Port Lions	10,627	0	0	0	0	10,627
Quinhagak	687	12,937	34,681	15,452	16,471	80,228
Saint George	0	0	0	1,628	0	1,628
Saint Mary's	2,881	151	3,889	4,313	3,229	14,463
Saint Paul	736,836	655,739	969,315	578,948	437,169	3,378,007
Sand Point	229,620	160,704	294,674	217,356	208,844	1,111,198
Savoonga	2,964	1,195	1,190	0	14	5,363
Seldovia	2,367	5,249	845	3,386	410	12,257
Seward	596,097	298,316	417,356	403,571	312,535	2,027,875
Soldotna	2,020	1,049	1,151	781	1,313	6,314
Tanana	0	52	180	0	0	232
Tenakee Springs	88	270	23,347	20,903	22,211	66,819
Togiak	85,308	46,940	42,595	40,784	37,620	253,247
Toksook Bay	10,417	4,546	0	6,990	4,031	25,984
Unalakleet	16,145	14,820	15,593	9,725	7,158	63,441
Unalaska	3,780,072	2,882,391	4,207,955	3,469,175	3,178,334	17,517,927
Valdez	521,771	127,685	375,540	311,010	200,992	1,536,998
Wasilla	19	25	0	29	128	201
Whittier	139,585	68,196	92,307	80,468	56,940	437,496
Total Cities	12,590,435	8,849,484	12,613,269	10,547,102	9,207,639	53,807,929
Grand Total	\$22,216,898	\$16,255,158	\$21,304,498	\$18,268,399	\$16,079,365	\$94,124,318
Number of Communities Shared With	68	69	59	63	61	78
Additional Sharing with DCCED	\$2,153,491	\$1,686,964	\$1,635,638	\$1,920,635	\$1,530,472	\$8,927,200

Table 7
Fishery Resource Landing Tax

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Municipality						
Sitka	\$0	\$0	\$0	\$309	\$0	\$309
Wrangell	1,038	447	0	0	0	1,485
Total Municipalities	1,038	447	0	0	0	1,485
Borough						
Aleutians East	40,227	37,075	82,801	53,077	83,873	297,053
Kenai Peninsula	5,556	482	616	174	4,533	11,361
Kodiak Island	4,229	20,016	2,762	36,560	9,252	72,819
Lake and Peninsula	428	0	0	0	0	428
Yakutat	21,052	43,447	10,334	35,797	11,852	122,482
Total Boroughs	71,492	101,020	96,513	125,608	109,510	504,143
City						
Adak	40,219	54,949	97,736	128,199	64,284	385,387
Akhiok	314	0	0	0	0	314
Akutan	21,776	21,996	26,725	26,496	20,369	117,362
Atka	10,377	9,682	14,134	16,413	0	50,606
Clark's Point	0	0	0	2,271	0	2,271
Cordova	0	1,804	0	0	0	1,804
Homer	0	482	616	0	0	1,098
Kodiak	160	731	1,057	412	399	2,759
Petersburg	3,006	0	0	906	1,056	4,968
Saint Paul	22,134	102,601	270,208	172,020	30,678	597,641
Sand Point	18,450	14,517	22,721	26,582	22,518	104,788
Seward	5,310	0	0	174	4,533	10,017
Togiak	4,919	455	2,235	15,782	1,971	25,362
Unalaska	2,977,485	3,234,224	4,040,106	4,771,328	4,362,451	19,385,594
Total Cities	3,104,150	3,441,441	4,475,538	5,160,583	4,508,259	20,689,971
GRAND TOTAL	\$3,176,680	\$3,542,908	\$4,572,051	\$5,286,191	\$4,617,769	\$21,195,599
Number of Communities Shared With	17	15	12	15	12	21
Additional Sharing with DCCED	\$1,252,767	\$752,016	\$1,725,481	\$1,102,883	\$875,527	\$5,708,674

Table 8
Liquor License Fees

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$348,950	\$351,850	\$351,150	\$360,150	\$341,550	\$1,753,650
Juneau	46,150	65,400	50,750	66,000	49,050	277,350
Sitka	23,200	21,825	21,300	21,225	19,700	107,250
Skagway	7,425	13,650	5,650	15,150	6,575	48,450
Wrangell	13,200	8,400	0	0	0	21,600
Total Municipalities	438,925	461,125	428,850	462,525	416,875	2,208,300
Borough						
Bristol Bay	11,100	14,250	11,100	14,250	13,600	64,300
Haines	12,700	12,850	12,700	12,250	10,150	60,650
Ketchikan Gateway	7,625	0	7,000	2,500	1,250	18,375
Yakutat	4,000	6,500	0	7,750	4,000	22,250
Total Boroughs	35,425	33,600	30,800	36,750	29,000	165,575
City						
Adak	1,500	3,700	1,500	3,700	1,500	11,900
Cordova	11,675	12,275	12,300	13,150	16,300	65,700
Craig	11,100	5,200	11,100	5,200	15,600	48,200
Dillingham	4,600	4,000	4,600	4,600	4,600	22,400
Fairbanks	84,100	81,950	73,250	78,250	78,200	395,750
Fort Yukon	1,500	0	1,500	0	0	3,000
Galena	1,500	2,500	1,500	2,500	0	8,000
Gustavus	3,350	0	0	0	0	3,350
Homer	20,400	25,450	19,550	28,550	18,450	112,400
Hoonah	3,100	4,625	2,500	5,225	3,100	18,550
Houston	3,100	4,000	6,350	5,750	3,100	22,300
Take	1,500	0	0	0	0	1,500
Kenai	17,100	24,075	17,700	26,675	18,200	103,750
Ketchikan	27,925	49,900	31,750	45,500	31,300	186,375
King Cove	4,000	2,500	4,000	0	0	10,500
Klawock	0	1,500	0	1,500	0	3,000

**Table 8
Liquor License Fees**

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Kodiak	16,200	22,500	18,700	22,500	18,700	98,600
Kotzebue	0	1,500	0	0	0	1,500
Nome	12,300	17,500	12,300	16,900	12,300	71,300
North Pole	5,200	4,200	4,600	4,800	4,600	23,400
Palmer	12,700	10,400	13,500	11,000	13,000	60,600
Petersburg	7,900	7,700	7,900	7,700	7,900	39,100
Saint Paul	4,000	600	0	0	4,000	8,600
Sand Point	7,100	2,500	4,600	0	0	14,200
Seldovia	4,925	2,100	4,925	2,725	4,600	19,275
Seward	20,950	15,400	19,750	16,600	19,150	91,850
Soldotna	14,500	17,500	13,100	17,500	13,100	75,700
Unalaska	3,750	12,950	3,100	12,950	3,100	35,850
Valdez	13,550	17,900	12,300	20,400	12,300	76,450
Wasilla	25,850	27,200	28,600	22,700	20,700	125,050
Whittier	5,250	5,600	5,550	5,600	2,750	24,750
Total Cities	350,625	387,225	336,525	381,975	326,550	1,782,900
GRAND TOTAL	\$824,975	\$881,950	\$796,175	\$881,250	\$772,425	\$4,156,775
Number of Communities Shared With	38	36	33	32	31	40

**Table 9
Telephone Cooperative Tax**

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$217,996	\$245,879	\$259,666	\$296,903	\$319,664	\$1,340,108
Total Municipalities	217,996	245,879	259,666	296,903	319,664	1,340,108
Borough						
Bristol Bay	66,133	65,868	66,124	64,406	62,554	325,085
Denali	25,686	27,939	30,746	25,843	27,824	138,038
Kenai Peninsula	2,680	2,803	2,836	2,595	2,794	13,708
Matanuska-Susitna	557,498	573,603	604,336	529,454	570,043	2,834,934
North Slope	158,725	269,628	231,789	273,168	262,638	1,195,948
Northwest Arctic	5,522	5,298	5,456	5,070	4,544	25,890
Total Boroughs	816,244	945,139	941,287	900,536	930,397	4,533,603
City						
Aleknagik	2,623	2,649	2,861	2,324	2,313	12,770
Ambler	3,824	3,860	3,906	3,771	3,751	19,112
Anderson	3,462	3,328	3,767	3,740	4,027	18,324
Buckland	6,202	5,914	5,665	5,401	5,143	28,325
Clark's Point	942	599	621	580	596	3,338
Cordova	101,979	89,586	86,690	78,006	65,842	422,103
Deering	1,569	1,779	1,747	1,735	1,996	8,826
Dillingham	67,501	66,893	64,245	57,734	57,738	314,111
Houston	13,513	13,029	13,465	11,375	12,247	63,629
Kiana	4,875	4,960	4,722	4,482	4,601	23,640
Kivalina	4,864	5,018	4,650	4,354	4,314	23,200
Kobuk	2,486	2,300	2,016	1,590	2,062	10,454
Kotzebue	66,714	65,024	58,493	58,760	58,980	307,971
Manokotak	2,627	2,236	2,138	1,940	1,946	10,887
Nenana	8	17	22	18	19	84
Noorvik	6,844	7,096	6,028	5,666	5,277	30,911

**Table 9
Telephone Cooperative Tax**

	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>FY 2007</i>	<i>Total All Years</i>
Palmer	110,450	124,976	124,642	111,584	120,138	591,790
Selawik	7,738	8,050	7,987	6,905	6,770	37,450
Seward	0	0	0	0	0	0
Shungnak	3,345	3,513	2,933	2,921	2,335	15,047
Valdez	138,225	128,383	120,106	129,803	133,685	650,202
Wasilla	185,162	201,028	214,219	194,387	209,289	1,004,085
Total Cities	734,953	740,238	730,923	687,076	703,069	3,596,259
Grand Total¹	1,769,193	\$1,931,256	\$1,931,876	\$1,884,515	\$1,953,130	9,469,970
Cost of Collection²	\$2,862	\$1,666	\$504	\$4,156	\$3,969	\$13,157
Number of Communities Shared With	29	29	28	28	28	29

¹ Net of cost of collection

² 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: 2011 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: 2011 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
Saint 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
Chefornak
Chevak
Chignik
Chuathbaluk
Clark's Point
Coffman Cove
Cold Bay
Deering
Delta Junction
Diomedea
Eagle
Eek
Egegik
Ekwok
Elim
Emmonak
False Pass
Fort Yukon
Gambell
Golovin
Goodnews Bay
Grayling
Gustavus
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
Saint George
Saint Michael
Saint Paul
Savoonga
Saxman
Scammon Bay
Selawik
Shageluk
Shaktolik
Shishmaref
Shungnak
Stebbins
Teller
Tenakee Springs
Thorne Bay
Togiak
Toksook Bay
Unalakleet
Upper Kalskag
Wainwright
Wales
White Mountain
Whittier

Organized Under Federal Law

Metlakatla

Source: 2011 Alaska Community Directory