

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2012
SHARED TAXES AND FEES
ANNUAL REPORT

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

Sean Parnell
Governor

Bryan Butcher
Commissioner

2012

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 the municipalities in Alaska.

This report also includes highlights and other information related to these programs

The information included in this report covers fiscal year 2012 that ended June 30, 2012.

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

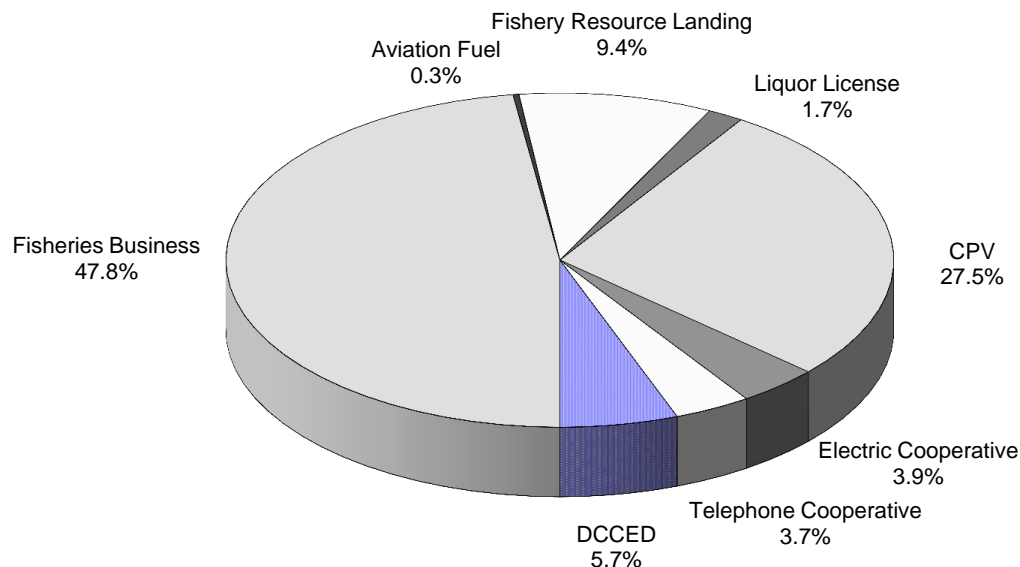
FY 2012 shared taxes and fees increased 24% or approximately \$9.2 million from FY 2011. The increase is due to a number of factors. \$6 million of this increase resulted from a legislative change which repealed AS 43.52.250. This change now allows CPV revenues to be shared with municipalities which impose their own municipal tax on travel on commercial passenger vessels engaged in activities involving overnight accommodations; the City and Borough of Juneau and the City of Ketchikan were affected by this change. The additional \$3.2 million increase in fisheries business tax and fishery resource landing tax is attributed to a continuing increase in the value of fishery resources paid by processors resulting in higher tax revenue collected in FY 2012. Amounts shared under other tax and license programs did not substantially change from FY 2011.

The Department of Revenue distributed taxes and fees to 130 communities throughout Alaska. Following are the top five municipalities and boroughs and their combined amount of shared taxes and fees for FY 2012.

Unalaska	\$ 8,542,195
City and Borough of Juneau	4,662,940
Skagway	3,485,620
Ketchikan Gateway Borough	2,639,506
Ketchikan	<u>2,465,255</u>
Subtotal	21,795,516
Other Municipalities	<u>26,734,969</u>
Total	<u>\$ 48,530,485</u>

An additional \$2,936,374 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 2012		FY 2011		FY 2010	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$24,576,578	47.8%	\$22,216,898	52.1%	\$16,255,158	43.6%
Commercial Passenger Vessel	14,165,215	27.5%	9,145,743	21.4%	10,086,943	27.1%
Fishery Resource Landing	4,825,254	9.4%	3,176,680	7.5%	3,542,908	9.4%
Electric Cooperative	2,016,815	3.9%	1,994,349	4.7%	2,009,002	5.4%
Telephone Cooperative	1,913,065	3.7%	1,769,193	4.1%	1,931,256	5.2%
Liquor License Fees	887,900	1.7%	824,975	1.9%	881,950	2.4%
Aviation Motor Fuel	145,658	0.3%	142,478	0.3%	130,566	40.0%
Subtotal	\$48,530,485	94.3%	\$39,270,316	92.0%	\$34,837,783	93.5%
Amount Transferred to DCCED						
Fisheries Business	2,075,432	4.0%	2,153,491	5.1%	1,686,964	4.5%
Fishery Resource Landing	860,942	1.7%	1,252,767	2.9%	752,016	2.0%
Subtotal	\$2,936,374	5.7%	\$3,406,258	8.0%	\$2,438,980	6.5%
Grand Total	\$51,466,859	100%	\$42,676,574	100%	\$37,276,763	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 2012	FY 2011	Difference
Anchorage	\$1,487,219	\$1,432,623	\$54,596
Juneau	4,662,940	547,575	4,115,365
Sitka	1,691,483	1,929,038	(237,555)
Skagway	3,485,620	3,462,965	22,655
Wrangell	409,023	282,246	126,777
Total Municipalities	11,736,285	7,654,447	4,081,838
Borough			
Aleutians East	2,082,874	1,705,146	377,728
Bristol Bay	2,217,182	2,317,756	(100,574)
Denali	49,549	45,533	4,016
Fairbanks North Star	424,304	419,074	5,230
Haines	486,904	289,217	197,687
Kenai Peninsula	1,473,978	1,567,732	(93,754)
Ketchikan Gateway	2,639,506	2,664,912	(25,406)
Kodiak Island	1,722,846	1,452,304	270,542
Lake and Peninsula	386,805	256,728	130,077
Matanuska-Susitna	739,293	741,619	(2,326)
North Slope	273,545	158,725	114,820
Northwest Arctic	6,695	6,397	298
Yakutat	272,798	415,095	(142,297)
Total Boroughs	12,776,279	12,040,238	736,041
City			
Adak	139,604	185,567	(45,963)
Akhoik	110	372	(262)
Akutan	1,014,327	710,896	303,431
Alakanuk	928	898	30
Aleknagik	2,827	3,017	(190)
Ambler	4,749	4,434	315
Anderson	4,743	4,497	246
Angoon	922	914	8
Anvik	194	197	(3)
Atka	70,114	68,238	1,876
Barrow	25,006	24,586	420
Bethel	3,937	3,752	185
Brevig Mission	572	547	25
Buckland	5,928	6,202	(274)
Chefornak	2,220	1,119	1,101
Chevak	1,164	1,128	36
Chignik	203,950	109,727	94,223
Chuathbaluk	128	142	(14)
Clark's Point	46,184	51,452	(5,268)
Coffman Cove	1,557	570	987
Cordova	1,517,031	1,491,698	25,333
Craig	263,734	169,464	94,270
Deering	2,274	1,569	705
Delta Junction	5,588	6,603	(1,015)

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2012	FY 2011	Difference
Dillingham	\$419,943	\$527,315	(\$107,372)
Eek	386	371	15
Egegik	85,138	98,106	(12,968)
Ekwok	106	0	106
Elim	555	505	50
Emmonak	52,948	8,065	44,883
Fairbanks	121,852	206,292	(84,440)
False Pass	8,544	5,690	2,854
Fort Yukon	81,950	1,500	80,450
Galena	2,500	1,500	1,000
Gambell	887	880	7
Goodnews Bay	378	695	(317)
Grayling	273	293	(20)
Gustavus	505	3,603	(3,098)
Holy Cross	301	293	8
Homer	118,039	197,140	(79,101)
Hoonah	756,778	1,243,472	(486,694)
Hooper Bay	34,323	1,436	32,887
Houston	19,656	21,711	(2,055)
Huslia	496	481	15
Hydaburg	1,185	858	327
Kachemak	1,284	1,190	94
Kake	7,085	14,612	(7,527)
Kaltag	792	1,450	(658)
Kasaan	874	308	566
Kenai	363,172	340,308	22,864
Ketchikan	2,465,255	452,867	2,012,388
Kiana	5,961	5,599	362
King Cove	524,085	441,823	82,262
Kivalina	5,690	5,441	249
Klawock	20,712	9,588	11,124
Kobuk	2,744	2,486	258
Kodiak	1,371,504	1,204,117	167,387
Kotlik	917	854	63
Kotzebue	84,107	76,639	7,468
Koyuk	637	651	(14)
Larsen Bay	91,058	75,013	16,045
Lower Kalskag	259	272	(13)
Manokotak	2,530	2,627	(97)
Marshall	797	731	66
Mekoryuk	6,211	4,508	1,703
Mountain Village	1,344	1,345	(1)
Nenana	2,757	2,757	0
New Stuyahok	713	710	3
Newhalen	437	281	156
Nightmute	299	299	0
Nome	54,785	40,092	14,693
Nondalton	393	317	76

Table 1
Summary of Shared Taxes and Fees by Municipality

	FY 2012	FY 2011	Difference
City			
Noorvik	7,563	7,810	(247)
North Pole	\$61,605	\$64,552	(\$2,947)
Nulato	529	511	18
Nunapitchuk	589	592	(3)
Old Harbor	383	390	(7)
Ouzinkie	26,071	0	26,071
Palmer	151,713	147,337	4,376
Pelican	8,276	8,222	54
Petersburg	1,056,400	676,807	379,593
Pilot Point	842	818	24
Platinum	36,676	21,833	14,843
Port Lions	12,805	11,211	1,594
Quinhagak	891	1,513	(622)
Russian Mission	541	541	0
Saint Mary's	991	3,874	(2,883)
Saint Michael	841	837	4
Saint Paul	1,137,135	762,970	374,165
Sand Point	365,756	255,170	110,586
Savoonga	3,666	3,960	(294)
Scammon Bay	839	814	25
Selawik	10,371	9,103	1,268
Seldovia	3,385	8,527	(5,142)
Seward	869,806	996,650	(126,844)
Shageluk	173	177	(4)
Shaktolik	443	378	65
Shishmaref	790	798	(8)
Shungnak	4,454	4,102	352
Soldotna	46,057	42,155	3,902
Stebbins	658	666	(8)
Teller	393	411	(18)
Tenakee Springs	365	88	277
Togiak	110,947	91,640	19,307
Toksook Bay	3,548	11,184	(7,636)
Unalakleet	19,973	18,205	1,768
Unalaska	8,542,195	6,764,307	1,777,888
Upper Kalskag	450	393	57
Valdez	485,678	702,064	(216,386)
Wales	267	270	(3)
Wasilla	252,454	257,345	(4,891)
Whittier	750,466	842,726	(92,260)
Total Cities	24,017,921	19,575,631	4,442,290
Grand Total	\$48,530,485	\$39,270,316	\$9,260,169

Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2012 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	\$145,658	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 seven 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	\$14,165,215	16
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	\$2,016,815	87
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 2012 fisheries business tax subject to allocation by DCCED was \$2,075,432.	September	Preceding Fiscal Year	\$24,576,578	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 2012 fishery resource landing tax subject to allocation by DCCED was \$860,942.	October	Preceding Fiscal Year	\$4,825,254	16
Liquor License Fees <i>AS 04.11.610</i>	100% of biennial license fees, excluding wholesale license fees, are shared to municipalities. Sharing is dependent on municipalities enforcing local, state and federal laws, which relate to the manufacture and sale of alcoholic beverages.	January & July	Preceding Six Months	\$887,900	36
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	\$1,913,065	28
Total Shared				\$48,530,485	

Table 2
2012 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	\$1,487,219	\$20,131	\$66,190	\$663,378	\$170,617	\$0	\$360,075	\$206,828
Juneau	4,662,940	77,539	4,096,730	0	422,230	5,391	61,050	0
Sitka	1,691,483	0	414,130	0	1,256,103	0	21,250	0
Skagway	3,485,620	0	3,470,720	0	0	0	14,900	0
Wrangell	409,023	0	19,350	0	380,741	532	8,400	0
Total Municipalities	11,736,285	97,670	8,067,120	663,378	2,229,691	5,923	465,675	206,828
Borough								
Aleutians East	2,082,874	0	0	0	2,033,097	49,777	0	0
Bristol Bay	2,217,182	0	0	9,211	2,130,832	0	12,375	64,764
Denali	49,549	0	0	20,799	0	0	0	28,750
Fairbanks North Star	424,304	0	0	424,186	118	0	0	0
Haines	486,904	0	146,680	561	326,813	0	12,850	0
Kenai Peninsula	1,473,978	0	357,553	152,260	952,078	8,152	0	3,935
Ketchikan Gateway	2,639,506	23,398	1,947,248	0	666,360	0	2,500	0
Kodiak Island	1,722,846	0	32,622	26,387	1,647,025	16,812	0	0
Lake and Peninsula	386,805	0	0	1,046	385,759	0	0	0
Matanuska-Susitna	739,293	0	0	195,156	65	0	0	544,072
North Slope	273,545	0	0	0	0	0	0	273,545
Northwest Arctic	6,695	0	0	872	0	0	0	5,823
Yakutat	272,798	0	0	0	254,820	11,478	6,500	0
Total Boroughs	12,776,279	23,398	2,484,103	830,478	8,396,967	86,219	34,225	920,889
City								
Adak	139,604	0	0	0	75,469	61,035	3,100	0
Akhiok	110	0	0	0	110	0	0	0
Akutan	1,014,327	0	0	0	990,609	23,718	0	0
Alakanuk	928	0	0	928	0	0	0	0

* Commercial Passenger Vessel

Table 2
2012 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	2,827	0	0	387	0	0	0	2,440
Ambler	4,749	0	0	621	0	0	0	4,128
Anderson	4,743	0	0	1,026	0	0	0	3,717
Angoon	922	0	0	922	0	0	0	0
Anvik	194	0	0	194	0	0	0	0
Atka	70,114	0	0	0	51,168	18,946	0	0
Barrow	25,006	0	0	25,006	0	0	0	0
Bethel	3,937	0	0	0	3,937	0	0	0
Brevig Mission	572	0	0	572	0	0	0	0
Buckland	5,928	0	0	0	0	0	0	5,928
Chefornak	2,220	0	0	0	2,220	0	0	0
Chevak	1,164	0	0	1,164	0	0	0	0
Chignik	203,950	0	0	0	203,950	0	0	0
Chuathbaluk	128	0	0	128	0	0	0	0
Clark's Point	46,184	0	0	0	45,322	0	0	862
Coffman Cove	1,557	0	0	0	1,557	0	0	0
Cordova	1,517,031	0	0	12,676	1,371,290	0	11,650	121,415
Craig	263,734	0	0	0	258,534	0	5,200	0
Deering	2,274	0	0	0	0	0	0	2,274
Delta Junction	5,588	0	0	5,588	0	0	0	0
Dillingham	419,943	0	0	8,614	339,410	0	4,000	67,919
Eek	386	0	0	386	0	0	0	0
Egegik	85,138	0	0	0	85,138	0	0	0
Ekwok	106	0	0	106	0	0	0	0
Elim	555	0	0	555	0	0	0	0
Emmonak	52,948	0	0	1,528	51,420	0	0	0
Fairbanks	121,852	0	0	121,852	0	0	0	0
False Pass	8,544	0	0	0	8,544	0	0	0
Fort Yukon	81,950	0	0	0	0	0	81,950	0
Galena	2,500	0	0	0	0	0	2,500	0
Gambell	887	0	0	887	0	0	0	0
Goodnews Bay	378	0	0	377	1	0	0	0

* Commercial Passenger Vessel

Table 2
2012 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>
Grayling	273	0	0	273	0	0	0	0
Gustavus	505	0	0	0	505	0	0	0
Holy Cross	301	0	0	301	0	0	0	0
Homer	150,726	0	32,687	27,672	64,617	0	25,750	0
Hoonah	756,778	0	636,345	2,193	113,615	0	4,625	0
Hooper Bay	1,636	0	0	1,489	147	0	0	0
Houston	19,656	0	0	5,270	65	0	0	14,321
Huslia	496	0	0	496	0	0	0	0
Hydaburg	1,185	0	0	0	1,185	0	0	0
Kachemak	1,284	0	0	1,284	0	0	0	0
Kake	7,085	0	0	1,261	5,824	0	0	0
Kaltag	792	0	0	342	450	0	0	0
Kasaan	874	0	0	0	874	0	0	0
Kenai	363,172	13,035	0	32,965	291,597	0	25,575	0
Ketchikan	2,465,255	0	1,947,248	0	472,507	0	45,500	0
Kiana	5,961	0	0	718	0	0	0	5,243
King Cove	524,085	0	0	0	521,585	0	2,500	0
Kivalina	5,690	0	0	577	0	0	0	5,113
Klawock	20,712	0	0	0	19,212	0	1,500	0
Kobuk	2,744	0	0	0	0	0	0	2,744
Kodiak	1,371,504	7,076	32,622	41,300	1,252,420	15,586	22,500	0
Kotlik	917	0	0	917	0	0	0	0
Kotzebue	84,107	0	0	10,473	0	0	1,500	72,134
Koyuk	637	0	0	637	0	0	0	0
Larsen Bay	91,058	0	0	0	91,058	0	0	0
Lower Kalskag	259	0	0	259	0	0	0	0
Manokotak	2,530	0	0	0	0	0	0	2,530
Marshall	797	0	0	797	0	0	0	0
Mekoryuk	6,211	0	0	429	5,782	0	0	0
Mountain Village	1,344	0	0	1,344	0	0	0	0
Nenana	2,757	0	0	2,749	0	0	0	8
New Stuyahok	713	0	0	713	0	0	0	0

* Commercial Passenger Vessel

Table 2
2012 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>
Newhalen	437	0	0	437	0	0	0	0
Nightmute	299	0	0	299	0	0	0	0
Nome	54,785	0	0	0	36,685	0	18,100	0
Nondalton	393	0	0	393	0	0	0	0
Noorvik	7,563	0	0	971	0	0	0	6,592
North Pole	61,605	0	0	56,687	118	0	4,800	0
Nulato	529	0	0	529	0	0	0	0
Nunapitchuk	589	0	0	589	0	0	0	0
Old Harbor	383	0	0	378	5	0	0	0
Ouzinkie	26,071	0	0	0	26,071	0	0	0
Palmer	151,713	1,654	0	23,197	0	0	13,500	113,362
Pelican	8,276	0	0	0	8,276	0	0	0
Petersburg	1,056,400	0	0	0	1,036,385	11,415	8,600	0
Pilot Point	842	0	0	842	0	0	0	0
Platinum	36,676	0	0	0	36,676	0	0	0
Port Lions	12,805	0	0	3,243	9,562	0	0	0
Quinhagak	891	0	0	866	25	0	0	0
Russian Mission	541	0	0	541	0	0	0	0
Saint Mary's	991	0	0	991	0	0	0	0
Saint Michael	841	0	0	841	0	0	0	0
Saint Paul	1,137,135	0	0	0	1,135,628	907	600	0
Sand Point	365,756	0	0	0	337,198	26,058	2,500	0
Savoonga	3,666	0	0	1,049	2,617	0	0	0
Scammon Bay	839	0	0	839	0	0	0	0
Selawik	10,371	0	0	1,362	0	0	0	9,009
Seldovia	3,385	0	0	1,135	150	0	2,100	0
Seward	869,806	0	324,865	0	519,689	8,152	17,100	0
Shageluk	173	0	0	173	0	0	0	0
Shaktolik	443	0	0	443	0	0	0	0
Shishmaref	790	0	0	790	0	0	0	0
Shungnak	4,454	0	0	752	0	0	0	3,702
Soldotna	46,057	1,282	0	25,681	1,594	0	17,500	0

* Commercial Passenger Vessel

Table 2
2012 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>
Stebbins	658	0	0	658	0	0	0	0
Teller	393	0	0	393	0	0	0	0
Tenakee Springs	365	0	0	0	365	0	0	0
Togiak	110,947	0	0	1,467	100,492	8,988	0	0
Toksook Bay	3,548	0	0	763	2,785	0	0	0
Unalakleet	19,973	0	0	2,062	17,911	0	0	0
Unalaska	8,542,195	0	1,310	0	3,968,378	4,558,307	14,200	0
Upper Kalskag	450	0	0	450	0	0	0	0
Valdez	485,678	0	1,650	28,163	274,176	0	17,750	163,939
Wales	267	0	0	267	0	0	0	0
Wasilla	252,454	1,543	0	45,443	0	0	27,500	177,968
Whittier	750,466	0	637,265	2,289	105,012	0	5,900	0
Total Cities	24,017,921	24,590	3,613,992	522,959	13,949,920	4,733,112	388,000	785,348
Grand Total	\$48,530,485	\$145,658	\$14,165,215	\$2,016,815	\$24,576,578	\$4,825,254	\$887,900	\$1,913,065

Number of Communities Shared With	130	8	17	87	68	16	36	28
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* Commercial Passenger Vessel

**Table 3
Aviation Motor Fuel Tax**

	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>Total All Years</i>
Municipality						
Anchorage (Merrill Field)	\$20,131	\$18,540	\$15,628	\$16,378	\$15,476	\$86,153
Juneau	77,539	70,864	66,685	70,935	75,398	361,421
Total Municipalities	97,670	89,404	82,313	87,313	90,874	447,574
Borough						
Ketchikan Gateway	23,398	29,178	23,169	24,951	27,048	127,744
Total Borough	23,398	29,178	23,169	24,951	27,048	127,744
City						
Kenai	13,035	13,482	13,857	\$22,241	19,719	82,334
Kodiak	7,076	6,882	6,215	\$5,993	6,634	32,800
Palmer	1,654	599	896	\$69	1,103	4,321
Soldotna	1,282	1,425	2,232	\$1,954	1,832	8,725
Wasilla	1,543	1,508	1,884	1,580	841	7,356
Total Cities	24,590	23,896	25,084	31,837	30,129	135,536
Grand Total¹	\$145,658	\$142,478	\$130,566	\$144,101	\$148,051	\$710,854
Cost of Collection	\$2,152	\$2,691	\$6,778	\$2,117	\$8,390	\$22,128
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 2012</i> ¹	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>Total All Years</i>
Municipality						
Anchorage	66,190	63,575	\$865	\$0	\$0	130,630
Juneau	4,096,730	0	0	0	0	4,096,730
Sitka	414,130	706,505	1,078,480	1,359,030	1,025,670	4,583,815
Skagway	3,470,720	3,455,540	3,904,825	3,862,970	3,717,410	18,411,465
Wrangell	19,350	2,510	26,180	9,975	0	58,015
Total Municipalities	8,067,120	4,228,130	5,010,350	5,231,975	4,743,080	27,280,655
Borough						
Haines	146,680	154,270	204,635	215,410	107,930	828,925
Kenai Peninsula	357,553	406,080	391,138	348,645	367,430	1,870,846
Ketchikan Gateway	1,947,248	2,088,312	2,313,793	2,326,147	2,040,775	10,716,275
Kodiak Island	32,622	15,763	25,487	24,778	5,103	103,753
Total Boroughs	2,484,103	2,664,425	2,935,053	2,914,980	2,521,238	13,519,799
City						
Homer	32,687	31,788	3,725	2,898	0	71,098
Hoonah	636,345	1,130,220	640,015	359,155	536,010	3,301,745
Ketchikan	1,947,248	0	0	0	0	1,947,248
Kodiak	32,622	15,762	25,487	24,778	5,102	103,751
Seward	324,865	374,293	387,413	345,747	367,430	1,799,748
Unalaska	1,310	3,000	7,620	0	0	11,930
Valdez	1,650	2,335	31,730	28,355	0	64,070
Whittier	637,265	695,790	1,045,550	1,001,985	1,059,970	4,440,560
Total Cities	3,613,992	2,253,188	2,141,540	1,762,918	1,968,512	11,740,150
Grand Total	\$14,165,215	\$9,145,743	\$10,086,943	\$9,909,873	\$9,232,830	\$52,540,604
Number of Communities Shared With						
	16	15	15	13	10	17

¹ Amendment to AS 43.52.230 effective October 31, 2010 increased number of ports of call for sharing purposes from five to seven and AS 43.52.250 was repealed which authorizes CPV revenue sharing with Juneau and Ketchikan beginning in calendar year 2011.

Table 5
Electric Cooperative Tax

	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$663,378	\$664,499	\$671,835	\$683,930	\$683,276	\$3,366,918
Total Municipalities	663,378	664,499	671,835	683,930	683,276	3,366,918
Borough						
Bristol Bay	9,211	9,937	10,791	10,238	9,797	49,974
Denali	20,799	19,847	20,276	20,740	21,392	103,054
Fairbanks North Star	424,186	418,986	418,403	418,666	401,777	2,082,018
Haines	561	596	590	311	314	2,372
Kenai Peninsula	152,260	149,055	157,666	179,144	184,213	822,338
Kodiak Island	26,387	26,952	26,716	27,524	27,668	135,247
Lake and Peninsula	1,046	1,207	1,068	1,300	1,244	5,865
Matanuska-Susitna	195,156	184,011	182,338	183,179	176,627	921,311
Northwest Arctic	872	875	872	953	733	4,305
Total Boroughs	830,478	811,466	818,720	842,055	823,765	4,126,484
City						
Alakanuk	928	898	875	875	845	4,421
Aleknagik	387	394	171	173	172	1,297
Ambler	621	610	600	599	641	3,071
Anderson	1,026	1,035	1,108	1,194	936	5,299
Angoon	922	914	860	418	413	3,527
Anvik	194	197	189	202	239	1,021
Barrow	25,006	24,586	24,026	23,103	22,052	118,773
Brevig Mission	572	547	530	481	446	2,576
Chevak	1,164	1,128	1,123	1,092	1,098	5,605
Chuathbaluk	128	142	128	112	106	616
Cordova	12,676	12,547	11,951	11,733	12,464	61,371
Delta Junction	5,588	6,603	7,257	7,331	8,230	35,009
Dillingham	8,614	8,626	8,407	8,482	8,410	42,539
Eek	386	371	367	367	367	1,858
Ekwok	106	0	0	0	0	106
Elim	555	505	534	520	525	2,639

Table 5
Electric Cooperative Tax

	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008	Total All Years
Emmonak	1,528	1,490	1,480	1,423	1,390	7,311
Fairbanks	121,852	122,192	124,215	126,100	127,250	621,609
Gambell	887	880	904	864	824	4,359
Goodnews Bay	377	361	357	330	315	1,740
Grayling	273	293	287	259	270	1,382
Holy Cross	301	293	301	297	299	1,491
Homer	27,672	27,396	27,582	28,451	28,287	139,388
Hoonah	2,193	2,130	2,175	1,163	1,228	8,889
Hooper Bay	1,489	1,436	1,337	1,341	1,336	6,939
Houston	5,270	5,057	5,084	4,992	4,878	25,281
Huslia	496	481	459	443	461	2,340
Kachemak	1,284	1,190	1,186	1,251	1,201	6,112
Kake	1,261	1,107	1,129	571	555	4,623
Kaltag	342	355	340	342	339	1,718
Kenai	32,965	33,179	31,325	31,038	30,703	159,210
Kiana	718	724	769	775	747	3,733
Kivalina	577	577	593	580	585	2,912
Kodiak	41,300	41,908	39,944	39,963	40,700	203,815
Kotlik	917	854	820	804	261	3,656
Kotzebue	10,473	9,925	10,092	10,183	10,256	50,929
Koyuk	637	651	609	652	620	3,169
Lower Kalskag	259	272	266	259	261	1,317
Marshall	797	731	627	604	573	3,332
Mekoryuk	429	413	414	415	438	2,109
Mountain Village	1,344	1,345	1,303	1,280	1,210	6,482
Nenana	2,749	2,749	2,833	2,911	2,118	13,360
New Stuyahok	713	710	756	764	585	3,528
Newhalen	437	281	215	240	222	1,395
Nightmute	299	299	291	291	277	1,457
Nondalton	393	317	262	300	297	1,569
Noorvik	971	966	990	926	927	4,780
North Pole	56,687	59,264	67,045	76,209	55,494	314,699
Nulato	529	511	492	489	487	2,508
Nunapitchuk	589	592	569	601	558	2,909
Old Harbor	378	365	337	321	329	1,730
Palmer	23,197	23,588	24,318	24,695	24,702	120,500

Table 5
Electric Cooperative Tax

	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>Total All Years</i>
Pilot Station	842	818	838	807	782	4,087
Port Lions	3,243	584	592	600	566	5,585
Quinhagak	866	826	922	938	886	4,438
Russian Mission	541	541	432	402	383	2,299
Saint Mary's	991	993	973	859	866	4,682
Saint Michael	841	837	875	803	714	4,070
Savoonga	1,049	996	1,138	994	883	5,060
Scammon Bay	839	814	850	824	805	4,132
Selawik	1,362	1,365	1,363	1,230	1,408	6,728
Seldovia	1,135	1,235	1,346	1,479	1,446	6,641
Shageluk	173	177	173	520	176	1,219
Shaktolik	443	378	409	982	382	2,594
Shishmaref	790	798	782	477	771	3,618
Shungnak	752	757	732	524	708	3,473
Soldotna	25,681	24,210	24,895	25,355	25,478	125,619
Stebbins	658	666	668	671	652	3,315
Teller	393	411	414	408	370	1,996
Togiak	1,467	1,413	1,269	1,254	1,227	6,630
Toksook Bay	763	767	756	715	743	3,744
Unalakleet	2,062	2,060	1,954	2,005	1,869	9,950
Upper Kalskag	450	393	309	303	310	1,765
Valdez	28,163	26,183	20,236	24,120	25,007	123,709
Wales	267	270	258	251	239	1,285
Wasilla	45,443	44,806	44,383	43,623	42,804	221,059
Whittier	2,289	2,101	2,048	2,155	2,146	10,739
Total Cities	522,959	518,384	518,447	531,108	509,548	2,600,446
Grand Total¹	\$2,016,815	\$1,994,349	\$2,009,002	\$2,057,093	\$2,016,589	\$10,093,848
Cost of Collection	\$1,594	\$2,862	\$1,666	\$1,514	\$4,156	\$11,792
Number of Communities Shared With	87	86	86	86	86	87

¹ Net of cost of collection

**Table 6
Fisheries Business Tax**

	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$170,617	\$119,063	\$143,049	\$157,650	\$71,359	\$661,738
Juneau	422,230	430,561	298,863	342,695	289,024	1,783,373
Sitka	1,256,103	1,199,333	917,991	1,139,956	911,793	5,425,176
Wrangell	380,741	265,498	105,537	129,076	221,860	1,102,712
Total Municipalities	2,229,691	2,014,455	1,465,440	1,769,377	1,494,036	8,972,999
Borough						
Aleutians East	2,033,097	1,664,919	1,581,128	2,119,328	1,756,571	9,155,043
Bristol Bay	2,130,832	2,230,586	1,796,505	1,542,615	1,563,687	9,264,225
Fairbanks North Star	118	88	100	96	266	668
Haines	326,813	121,651	122,050	278,744	167,235	1,016,493
Kenai Peninsula	952,078	1,004,361	621,786	740,339	743,435	4,061,999
Ketchikan Gateway	666,360	539,797	407,888	508,250	376,696	2,498,991
Kodiak Island	1,647,025	1,405,360	1,026,385	1,339,575	1,236,280	6,654,625
Lake and Peninsula	385,759	255,093	214,796	151,743	138,186	1,145,577
Matanuska-Susitna	65	110	126	3,196	128	3,625
Yakutat	254,820	390,043	169,470	237,966	244,777	1,297,076
Total Boroughs	8,396,967	7,612,008	5,940,234	6,921,852	6,227,261	35,098,322
City						
Adak	75,469	143,848	13,567	311,439	254,359	798,682
Akhiok	110	58	109	3,699	0	3,976
Akutan	990,609	689,120	685,996	937,152	768,247	4,071,124
Atka	51,168	57,861	0	80,923	18,349	208,301
Bethel	3,937	3,752	0	0	0	7,689
Chefornak	2,220	1,119	794	0	941	5,074
Chignik	203,950	109,727	82,790	65,802	58,779	521,048
Clark's Point	45,322	50,510	53,989	100,787	113,191	363,799

**Table 6
Fisheries Business Tax**

	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>Total All Years</i>
Coffman Cove	1,557	570	1,018	304	285	3,734
Cordova	1,371,290	1,365,497	756,157	1,068,909	905,047	5,466,900
Craig	258,534	158,364	84,017	11,260	20,691	532,866
Delta Junction	0	0	588	0	0	588
Dillingham	339,410	446,588	238,589	187,259	176,261	1,388,107
Egegik	85,138	98,106	85,217	62,882	63,363	394,706
Emmonak	51,420	6,575	8,217	13,872	8,369	88,453
False Pass	8,544	5,690	5,981	2,163	0	22,378
Goodnews Bay	1	334	65	0	0	400
Gustavus	505	253	330	402	358	1,848
Homer	64,617	117,556	73,801	93,132	98,958	448,064
Hoonah	113,615	108,022	73,362	146,214	128,563	569,776
Hooper Bay	147	0	0	0	166	313
Houston	65	41	72	68	99	345
Hydaburg	1,185	858	797	0	0	2,840
Kake	5,824	12,005	9,000	9,106	285	36,220
Kaltag	450	1,095	0	0	51	1,596
Kasaan	874	308	907	0	0	2,089
Kenai	291,597	276,547	148,581	208,989	143,247	1,068,961
Ketchikan	472,507	424,942	277,158	218,560	254,399	1,647,566
King Cove	521,585	437,823	465,145	586,975	495,293	2,506,821
Klawock	19,212	9,588	6,868	23,530	30,079	89,277
Kodiak	1,252,420	1,123,205	740,229	1,046,010	946,635	5,108,499
Larsen Bay	91,058	75,013	58,689	66,540	82,078	373,378
Marshall	0	0	0	0	2,279	2,279
Mekoryuk	5,782	4,095	4,527	0	6,712	21,116
Nenana	0	0	0	0	193	193
Nome	36,685	27,792	23,169	28,894	19,607	136,147
North Pole	118	88	101	96	266	669
Old Harbor	5	25	15	45	19	109
Ouzinkie	26,071	0	28,902	0	0	54,973
Palmer	0	0	29	3,128	0	3,157

**Table 6
Fisheries Business Tax**

	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>Total All Years</i>
Pelican	8,276	8,222	18,919	88,682	12,012	136,111
Petersburg	1,036,385	665,901	605,220	765,829	773,402	3,846,737
Pilot Point	0	0	76	0	0	76
Platinum	36,676	21,833	16,228	0	0	74,737
Port Lions	9,562	10,627	0	0	0	20,189
Quinhagak	25	687	12,937	34,681	15,452	63,782
Saint George	0	0	0	0	1,628	1,628
Saint Mary's	0	2,881	151	3,889	4,313	11,234
Saint Paul	1,135,628	736,836	655,739	969,315	578,948	4,076,466
Sand Point	337,198	229,620	160,704	294,674	217,356	1,239,552
Savoonga	2,617	2,964	1,195	1,190	0	7,966
Seldovia	150	2,367	5,249	845	3,386	11,997
Seward	519,689	596,097	298,316	417,356	403,571	2,235,029
Soldotna	1,594	2,020	1,049	1,151	781	6,595
Tanana	0	0	52	180	0	232
Tenakee Springs	365	88	270	23,347	20,903	44,973
Togiak	100,492	85,308	46,940	42,595	40,784	316,119
Toksook Bay	2,785	10,417	4,546	0	6,990	24,738
Unalakleet	17,911	16,145	14,820	15,593	9,725	74,194
Unalaska	3,968,378	3,780,072	2,882,391	4,207,955	3,469,175	18,307,971
Valdez	274,176	521,771	127,685	375,540	311,010	1,610,182
Wasilla	0	19	25	0	29	73
Whittier	105,012	139,585	68,196	92,307	80,468	485,568
Total Cities	13,949,920	12,590,435	8,849,484	12,613,269	10,547,102	58,550,210
Grand Total	\$24,576,578	\$22,216,898	\$16,255,158	\$21,304,498	\$18,268,399	\$102,621,531
Number of Communities Shared With	68	68	69	59	63	77
Additional Sharing with DCCED	\$2,075,432	\$2,153,491	\$1,686,964	\$1,635,638	\$1,920,635	\$9,472,160

Table 7
Fishery Resource Landing Tax

	<i>FY 2011</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>Total All Years</i>
Municipality						
Juneau	\$5,391	\$0	\$0	\$0	\$0	\$5,391
Sitka	0	0	0	0	309	309
Wrangell	532	1,038	447	0	0	\$2,017
Total Municipalities	5,923	1,038	447	0	309	7,717
Borough						
Aleutians East	49,777	40,227	37,075	82,801	53,077	262,957
Kenai Peninsula	8,152	5,556	482	616	174	14,980
Kodiak Island	16,812	4,229	20,016	2,762	36,560	80,379
Lake and Peninsula	0	428	0	0	0	428
Yakutat	11,478	21,052	43,447	10,334	35,797	122,108
Total Boroughs	86,219	71,492	101,020	96,513	125,608	480,852
City						
Adak	61,035	40,219	54,949	97,736	128,199	382,138
Akhiok	0	314	0	0	0	314
Akutan	23,718	21,776	21,996	26,725	26,496	120,711
Atka	18,946	10,377	9,682	14,134	16,413	69,552
Clark's Point	0	0	0	0	2,271	2,271
Cordova	0	0	1,804	0	0	1,804
Homer	0	0	482	616	0	1,098
Kodiak	15,586	160	731	1,057	412	17,946
Petersburg	11,415	3,006	0	0	906	15,327
Saint Paul	907	22,134	102,601	270,208	172,020	567,870
Sand Point	26,058	18,450	14,517	22,721	26,582	108,328
Seward	8,152	5,310	0	0	174	13,636
Togiak	8,988	4,919	455	2,235	15,782	32,379
Unalaska	4,558,307	2,977,485	3,234,224	4,040,106	4,771,328	19,581,450
Total Cities	4,733,112	3,104,150	3,441,441	4,475,538	5,160,583	20,914,824
GRAND TOTAL	\$4,825,254	\$3,176,680	\$3,542,908	\$4,572,051	\$5,286,500	\$21,403,393
Number of Communities Shared With	16	17	15	12	16	22
Additional Sharing with DCCED	\$860,942	\$1,252,767	\$752,016	\$1,725,481	\$1,102,883	\$5,694,089

Table 8
Liquor License Fees

	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$360,075	\$348,950	\$351,850	\$351,150	\$360,150	\$1,772,175
Juneau	61,050	46,150	65,400	50,750	66,000	289,350
Sitka	21,250	23,200	21,825	21,300	21,225	108,800
Skagway	14,900	7,425	13,650	5,650	15,150	56,775
Wrangell	8,400	13,200	8,400	0	0	30,000
Total Municipalities	465,675	438,925	461,125	428,850	462,525	2,257,100
Borough						
Bristol Bay	12,375	11,100	14,250	11,100	14,250	63,075
Haines	12,850	12,700	12,850	12,700	12,250	63,350
Ketchikan Gateway	2,500	7,625	0	7,000	2,500	19,625
Yakutat	6,500	4,000	6,500	0	7,750	24,750
Total Boroughs	34,225	35,425	33,600	30,800	36,750	170,800
City						
Adak	3,100	1,500	3,700	1,500	3,700	13,500
Cordova	11,650	11,675	12,275	12,300	13,150	61,050
Craig	5,200	11,100	5,200	11,100	5,200	37,800
Dillingham	4,000	4,600	4,000	4,600	4,600	21,800
Fairbanks	0	84,100	81,950	73,250	78,250	317,550
Fort Yukon	81,950	1,500	0	1,500	0	84,950
Galena	2,500	1,500	2,500	1,500	2,500	10,500
Gustavus	0	3,350	0	0	0	3,350
Homer	25,750	20,400	25,450	19,550	28,550	119,700
Hoonah	4,625	3,100	4,625	2,500	5,225	20,075
Houston	0	3,100	4,000	6,350	5,750	19,200
Take	0	1,500	0	0	0	1,500
Kenai	25,575	17,100	24,075	17,700	26,675	111,125
Ketchikan	45,500	27,925	49,900	31,750	45,500	200,575
King Cove	2,500	4,000	2,500	4,000	0	13,000
Klawock	1,500	0	1,500	0	1,500	4,500

**Table 8
Liquor License Fees**

	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>Total All Years</i>
Kodiak	22,500	16,200	22,500	18,700	22,500	102,400
Kotzebue	1,500	0	1,500	0	0	3,000
Nome	18,100	12,300	17,500	12,300	16,900	77,100
North Pole	4,800	5,200	4,200	4,600	4,800	23,600
Palmer	13,500	12,700	10,400	13,500	11,000	61,100
Petersburg	8,600	7,900	7,700	7,900	7,700	39,800
Saint Paul	600	4,000	600	0	0	5,200
Sand Point	2,500	7,100	2,500	4,600	0	16,700
Seldovia	2,100	4,925	2,100	4,925	2,725	16,775
Seward	17,100	20,950	15,400	19,750	16,600	89,800
Soldotna	17,500	14,500	17,500	13,100	17,500	80,100
Unalaska	14,200	3,750	12,950	3,100	12,950	46,950
Valdez	17,750	13,550	17,900	12,300	20,400	81,900
Wasilla	27,500	25,850	27,200	28,600	22,700	131,850
Whittier	5,900	5,250	5,600	5,550	5,600	27,900
Total Cities	388,000	350,625	387,225	336,525	381,975	1,844,350
GRAND TOTAL	\$887,900	\$824,975	\$881,950	\$796,175	\$881,250	\$4,272,250
Number of Communities Shared With	36	38	36	33	32	40

**Table 9
Telephone Cooperative Tax**

	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>FY 2008</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$206,828	\$217,996	\$245,879	\$259,666	\$296,903	\$1,227,272
Total Municipalities	206,828	217,996	245,879	259,666	296,903	1,227,272
Borough						
Bristol Bay	64,764	66,133	65,868	66,124	64,406	327,295
Denali	28,750	25,686	27,939	30,746	25,843	138,964
Kenai Peninsula	3,935	2,680	2,803	2,836	2,595	14,849
Matanuska-Susitna	544,072	557,498	573,603	604,336	529,454	2,808,963
North Slope	273,545	158,725	269,628	231,789	273,168	1,206,855
Northwest Arctic	5,823	5,522	5,298	5,456	5,070	27,169
Total Boroughs	920,889	816,244	945,139	941,287	900,536	4,524,095
City						
Aleknagik	2,440	2,623	2,649	2,861	2,324	12,897
Ambler	4,128	3,824	3,860	3,906	3,771	19,489
Anderson	3,717	3,462	3,328	3,767	3,740	18,014
Buckland	5,928	6,202	5,914	5,665	5,401	29,110
Clark's Point	862	942	599	621	580	3,604
Cordova	121,415	101,979	89,586	86,690	78,006	477,676
Deering	2,274	1,569	1,779	1,747	1,735	9,104
Dillingham	67,919	67,501	66,893	64,245	57,734	324,292
Houston	14,321	13,513	13,029	13,465	11,375	65,703
Kiana	5,243	4,875	4,960	4,722	4,482	24,282
Kivalina	5,113	4,864	5,018	4,650	4,354	23,999
Kobuk	2,744	2,486	2,300	2,016	1,590	11,136
Kotzebue	72,134	66,714	65,024	58,493	58,760	321,125
Manokotak	2,530	2,627	2,236	2,138	1,940	11,471
Nenana	8	8	17	22	18	73
Noorvik	6,592	6,844	7,096	6,028	5,666	32,226

**Table 9
Telephone Cooperative Tax**

	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008	Total All Years
Palmer	113,362	110,450	124,976	124,642	111,584	585,014
Selawik	9,009	7,738	8,050	7,987	6,905	39,689
Seward	0	0	0	0	0	0
Shungnak	3,702	3,345	3,513	2,933	2,921	16,414
Valdez	163,939	138,225	128,383	120,106	129,803	680,456
Wasilla	177,968	185,162	201,028	214,219	194,387	972,764
Total Cities	785,348	734,953	740,238	730,923	687,076	3,678,538
Grand Total¹	1,913,065	1,769,193	\$1,931,256	\$1,931,876	\$1,884,515	9,429,905
Cost of Collection²	\$1,594	\$2,862	\$1,666	\$504	\$4,156	\$10,782
Number of Communities Shared With	28	29	29	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 seven ports of call in the state and the number of passengers on board the vessel at each port of call. Subject to annual 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. A city or borough that receives a payment under this subsection shall use the funds for port facilities, harbor infrastructure, and other services provided to the commercial passenger vessels and the passengers on board those vessels.

AS 43.52.250. Local Levies [Repealed 12 ch 101 SLA 2010]

Electric Cooperative Tax

AS 10.25.570. REFUND TO LOCAL

GOVERNMENTS. The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the proportion that the revenue was earned within the city or the borough area outside the city.

However, taxes collected on gross revenue earned by a telephone cooperative or on the sale of electricity by an electric cooperative outside a city or organized borough shall be retained by the state and deposited into its general fund.

Fisheries Business Tax

AS 43.75.130. REFUND TO LOCAL GOVERNMENTS. (a) Except as provided in (d) of this section, the commissioner of revenue shall pay

(1) to each unified municipality and to each city located in the unorganized borough, 50 percent of the amount of tax revenue collected in the municipality from taxes levied by this chapter;

(2) to each city located within a borough, 25 percent of the amount of tax revenue collected in the city from taxes levied by this chapter; and

(3) to each borough

(A) 50 percent of the amount of tax revenue collected in the area of the borough outside cities from taxes levied by this chapter; and

(B) 25 percent of the amount of tax revenue collected in cities located within the borough from taxes levied by this chapter.

(b) For purposes of this section, tax revenue collected under AS 43.75.015 from a person entitled to a credit under AS 43.75.032 shall be calculated as if the person's tax had been collected without applying the credit.

(c) *[Repealed, Sec 7 Ch 79 SLA 1986]*

(d) Notwithstanding the provisions of (a)(2) and (a)(3)(B) of this section, the commissioner shall pay

(1) to each city that is located in a borough incorporated after June 16, 1987 the following

Appendix A - Statutes

Fisheries Business Tax (Continued)

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).

(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

Appendix A - Statutes

Fishery Resource Landing Tax (Continued)

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.

If the officers of a municipality fail to actively enforce local ordinances, laws of the United States and the state, and the regulations relating to the manufacture and sale of alcoholic beverages in the state, the commissioner of revenue may deny the refund provided for under (a) of this section until the board finds the enforcement of the ordinances, laws and regulations is resumed.

Appendix A – Statutes

Liquor License Fees (Continued)

(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: 2012 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: 2012 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
Diomedes
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: 2012 Alaska Community Directory