

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



*Fiscal Year 1999*  
**SHARED TAXES AND FEES**  
**ANNUAL REPORT**

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Tony Knowles  
Governor

Wilson L. Condon  
Commissioner

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# 1999

*This annual report gives an overview of shared tax and fee programs administered by the Department of Revenue and reports current and historical amounts shared to municipalities in Alaska. This report also includes highlights and other information related to these programs.*

*The Information included in this report covers fiscal year 1999 which ended June 30, 1999.*

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## *Introduction*

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

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

<i>Tax Type</i>	<i>Statutory Reference</i>	<i>Share %</i>
Aviation Motor Fuel	43.40.010	60%
Electric Cooperative	10.25.570	100%
Fisheries Business	43.75.130	50%
Fishery Resource Landing	43.77.060	50%
Telephone Cooperative	10.25.570	100%
<i>License Fee Type</i>		
Liquor License	04.11.610	100%

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

A copy of this report is available by contacting:

State of Alaska  
Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, AK 99811-0420  
Phone 907.465.2320  
Fax 907.465.2375

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## FY 99 in Retrospect

The total amount of shared taxes and fees for FY 99 (\$18.5 million) decreased over the total shared for FY 98 (\$19.3 million). Similar to the prior year, the overall decrease resulted from a downturn in fisheries business tax revenue, which was primarily due to the lower total value of halibut and ground fish in FY 99. The decrease in fisheries resource landing tax revenue was primarily due to the lower total value of pollock. Amounts shared under other tax and license fee programs for FY 99 were consistent with FY 98.

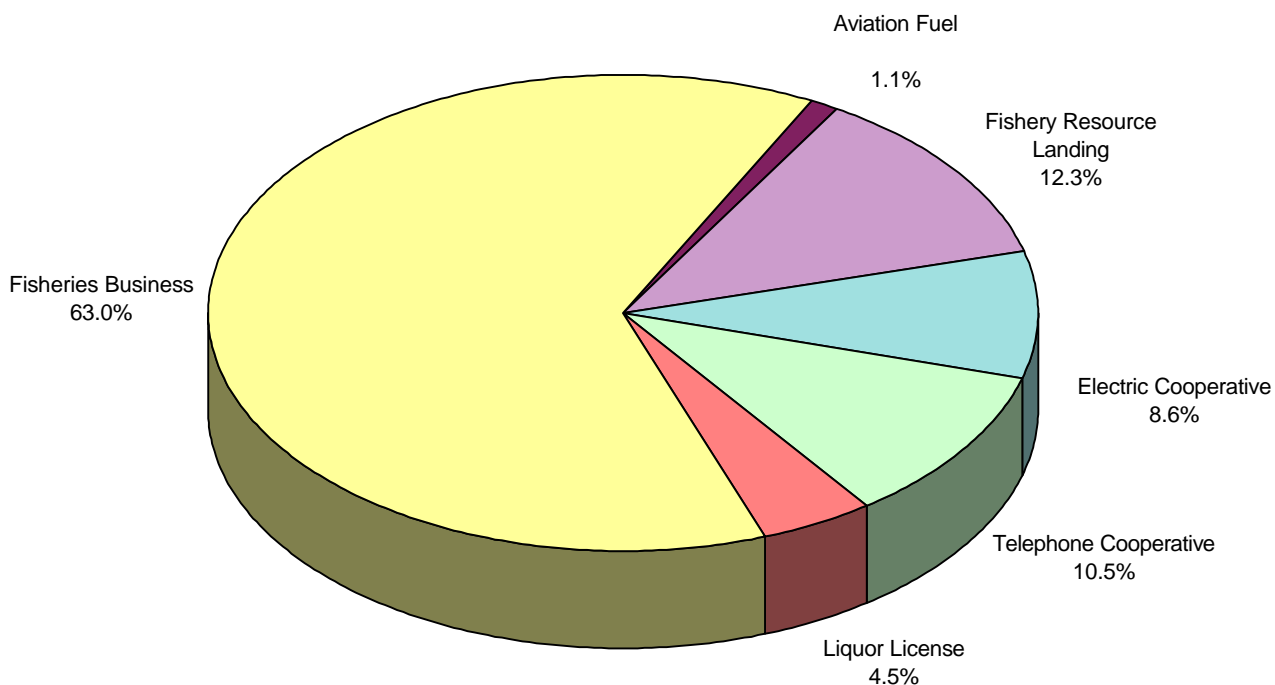
The Department of Revenue shared taxes and fees with 131 municipalities from Ketchikan to Barrow and from Sitka to Atka.

Following are highlights of the shared taxes and fees program for FY 99.

- ***New Legislation Passed*** – The 1999 legislature passed HB 217 (Ch 26 SLA 1999) – Fishery Cooperative Contracts. This bill provides a mechanism for remitting payments to the state pursuant to the American Fisheries Act. The American Fisheries Act requires members of cooperatives to agree to make payments to Alaska for pollock harvested in the Bering Sea and Aleutian Islands pollock fishery. The bill provides that these payments be deposited in a separate account maintained in the general fund for landing taxes, and treated as tax revenue collected for revenue sharing purposes. However, the payments are not taxes for other intents, such as for assessment, interest, penalty, and collection purposes.
  
- ***Mapping Software Plots Latitude and Longitude Coordinates Throughout The State*** – A new system was developed that incorporates Department of Community and Economic Development mapping software to plot latitude and longitude coordinates throughout the state. This new system provides more precise matching of fisheries business taxes shared with municipalities and boroughs. The software also enables certain administrative efficiencies within the Tax Division.
  
- ***Top 5 Recipients*** - Municipalities and boroughs receiving the largest combined amount of shared taxes and fees for FY 99:

Unalaska	\$ 4,328,993
Anchorage	1,468,152
Aleutians East	1,144,875
Bristol Bay	862,182
Mat-Su	<u>818,440</u>
<b>Total</b>	<b><u>\$ 8,622,642</u></b>

Chart 1 - Summary of Shared Taxes and Fees



-- Prior Year Comparison --

Tax Type	FY 99		FY 98		FY 97	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$11,645,752	63.0%	\$12,966,262	67.3%	\$14,107,372	68.4%
Fishery Resource Landing	2,274,380	12.3%	3,057,782	15.9%	2,721,293	13.2%
Telephone Cooperative	1,934,654	10.5%	764,027	4.0%	1,248,744	6.1%
Electric Cooperative	1,589,984	8.6%	1,492,987	7.7%	1,372,072	6.7%
Liquor License Fees	837,250	4.5%	823,330	4.3%	983,700	4.8%
Aviation Motor Fuel	194,653	1.1%	144,240	0.7%	149,931	0.7%
Coin-Operated Device	0	0.0%	26,973	0.1%	35,330	0.2%
<b>Total</b>	<b>\$18,476,673</b>	<b>100%</b>	<b>\$19,275,601</b>	<b>100%</b>	<b>\$20,618,442</b>	<b>100%</b>

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

<b>Municipality</b>	<b>FY 99</b>	<b>FY 98</b>	<b>Difference</b>
<b>Municipality</b>			
Anchorage	\$1,468,152	\$1,115,636	\$352,516
Juneau	275,274	306,425	(31,151)
Sitka	471,346	644,595	(173,249)
<b>Total Municipalities</b>	<b>2,214,772</b>	<b>2,066,656</b>	<b>148,116</b>
<b>Borough</b>			
Aleutians East	1,144,875	1,309,926	(165,051)
Bristol Bay	862,182	1,173,615	(311,433)
Denali	58,929	28,521	30,408
Fairbanks North Star	273,917	263,374	10,543
Haines	191,742	188,066	3,676
Kenai Peninsula	597,693	859,657	(261,964)
Ketchikan Gateway	412,172	317,919	94,253
Kodiak Island	740,586	866,645	(126,059)
Lake and Peninsula	353,480	217,033	136,447
Matanuska-Susitna	818,440	325,443	492,997
North Slope	95,482	84,505	10,977
Northwest Arctic	2,920	1,869	1,051
Yakutat	103,762	182,942	(79,180)
<b>Total Boroughs</b>	<b>5,656,180</b>	<b>5,819,515</b>	<b>(163,335)</b>
<b>City</b>			
Akhiok	0	0	0
Akutan	368,346	510,991	(142,645)
Alakanuk	673	610	63
Aleknagik	2,584	2,850	(266)
Ambler	2,790	1,908	882
Anderson	9,087	3,659	5,428
Angoon	1,397	0	1,397
Aniak	60	0	60
Anvik	213	765	(552)
Atka	9,692	26,400	(16,708)
Barrow	23,386	23,030	356
Bethel	89,113	39,153	49,960
Brevig Mission	250	232	18
Buckland	2,314	1,734	580
Chevak	785	711	74
Chignik	92,047	54,867	37,180
Chuathbaluk	87	83	4
Clark's Point	900	47,498	(46,598)
Coffman Cove	130	0	130
Cold Bay	0	154	(154)
Cordova	553,386	582,548	(29,162)
Craig	35,788	46,197	(10,409)
Deering	1,490	915	575
Delta Junction	5,231	7,568	(2,337)
Dillingham	205,579	206,447	(868)
Eek	296	265	31
Egegik	60,204	60,837	(633)

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

<b>City</b>	<b>FY 99</b>	<b>FY 98</b>	<b>Difference</b>
Elim	409	359	50
Emmonak	5,477	17,043	(11,566)
Fairbanks	210,426	151,211	59,215
False Pass	24,695	31,070	(6,375)
Fort Yukon	0	0	0
Galena	0	5,905	(5,905)
Gambell	923	804	119
Golovin	0	0	0
Goodnews Bay	310	268	42
Grayling	269	229	40
Haines	8,432	12,678	(4,246)
Holy Cross	404	349	55
Homer	62,682	96,776	(34,094)
Hoonah	93,414	170,470	(77,056)
Hooper Bay	1,065	945	120
Houston	10,238	3,444	6,794
Huslia	337	281	56
Hydaburg	1,235	95	1,140
Kachemak	0	36	(36)
Kake	21,844	56,874	(35,030)
Kaltag	344	1,014	(670)
Kasaan	0	0	0
Kasigluk	0	0	0
Kenai	173,157	284,614	(111,457)
Ketchikan	308,594	310,959	(2,365)
Kiana	3,658	3,027	631
King Cove	284,686	233,544	51,142
Kivalina	2,844	2,092	752
Klawock	936	1,500	(564)
Kobuk	812	790	22
Kodiak	596,752	640,876	(44,124)
Kotzebue	58,492	37,009	21,483
Koyuk	578	475	103
Larsen Bay	66,763	55,135	11,628
Lower Kalskag	225	201	24
Manokotak	2,700	2,944	(244)
Marshall	449	383	66
McGrath	0	4,000	(4,000)
Mekoryuk	375	5,318	(4,943)
Mountain Village	1,139	1,036	103
Nenana	6,333	8,373	(2,040)
New Stuyahok	545	490	55
Newhalen	590	282	308
Nightmute	106	0	106
Nome	15,200	20,352	(5,152)
Nondalton	577	385	192
Noorvik	4,748	3,367	1,381
North Pole	44,917	44,968	(51)



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

	<i>FY 99</i>	<i>FY 98</i>	<i>Difference</i>
<b>City</b>			
Nulato	546	515	31
Nunapitchuk	444	400	44
Old Harbor	369	327	42
Palmer	157,634	68,641	88,993
Pelican	9,874	87,304	(77,430)
Petersburg	505,011	581,434	(76,423)
Pilot Point	2,730	1,628	1,102
Pilot Station	560	500	60
Port Lions	460	441	19
Quinhagak	602	516	86
Ruby	0	0	0
Russian Mission	329	292	37
Saint George	161,099	120,688	40,411
Saint Mary's	709	709	0
Saint Michael	487	400	87
Saint Paul	756,836	680,280	76,556
Sand Point	110,975	130,424	(19,449)
Savoonga	726	563	163
Scammon Bay	496	412	84
Selawik	4,783	3,664	1,119
Seldovia	6,006	5,651	355
Seward	223,910	252,232	(28,322)
Shageluk	165	130	35
Shaktolik	5,221	351	4,870
Shishmaref	737	701	36
Shungnak	2,198	1,752	446
Skagway	6,050	10,150	(4,100)
Soldotna	39,423	51,071	(11,648)
Stebbins	637	553	84
Tanana	1,500	0	1,500
Tenakee Springs	600	1,500	(900)
Thorne Bay	0	0	0
Togiak	68,725	84,398	(15,673)
Toksook Bay	4,951	3,865	1,086
Tununak	0	0	0
Unalakleet	4,169	11,243	(7,074)
Unalaska	4,328,993	4,860,200	(531,207)
Upper Kalskag	293	237	56
Valdez	358,820	339,782	19,038
Wales	306	259	47
Wasilla	226,720	100,348	126,372
White Mountain	0	0	0
Whittier	60,655	86,147	(25,492)
Wrangell	67,464	68,329	(865)
<b>Total Cities</b>	<b>10,605,721</b>	<b>11,389,430</b>	<b>(783,709)</b>
<b>Grand Total</b>	<b><u>\$18,476,673</u></b>	<b><u>\$19,275,601</u></b>	<b><u>-\$798,928</u></b>

**Aviation Motor Fuel Tax**  
**AS 43.40.010**

**Description**

The aviation motor fuel tax-sharing program is limited to fuel sold at municipally owned, or leased and operated airports.

AS 43.40.010 provides that 60% of aviation motor fuel tax collected at an airport owned and operated, or leased and operated by a municipality be shared with the municipality. IEAD shares amounts to municipalities based on reports, which reflect sales activity on the municipal airport. Fuel dealers and airport managers file reports.

Note that aviation motor fuel sales at *municipal* airports comprise a small portion of overall aviation motor fuel sales in the state. For perspective, total FY 99 aviation fuel tax revenue was approximately \$5.3 million, while the total amount shared in FY 99 was \$194,653.

The following municipalities have municipally owned and operated airports:

Anchorage (Merrill Field only)	Kodiak Municipal
Anaktuvuk Pass	Nuiqsut
Arctic Village	Palmer
Atkasuk	Nenana
Juneau	Soldotna
Kenai	Wainwright
Ketchikan	Wasilla

**Sharing Cycle**

The department disburses shared amounts to municipalities in July of each year based on taxes collected during the preceding fiscal year.

**FY 99 Statistics**

Tax Shared	\$194,653
Number of Municipalities*	8

*\* Sharing is based on information reported to the department. Some municipalities and dealers choose not to report because of the small amount of sales at their airport.*

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**Coin-Operated Devices Tax**  
**AS 43.35.050**

Note – The 1998 legislature passed a bill that repealed the coin-operated devices tax program effective January 1, 1999.

**Description**

AS 43.35.050 provided that 50% of coin-operated devices tax, excluding distributor fees, be shared to the municipalities where the revenue was earned. Coin-operated device taxes were shared only to first, second and third class cities and boroughs.

**Sharing Cycle**

The department disbursed shared amounts to municipalities every July based on taxes collected during the preceding fiscal year.

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**Electric Cooperative Tax**  
**AS 10.25.570**

**Description**

AS 10.25.570 provides that 100% of electric cooperative taxes be 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.

*Shared Taxes and Fees Overview*

**Sharing Cycle**

The department disburses shared amounts to cities and boroughs every July based on taxes collected during the preceding fiscal year.

**FY 99 Statistics**

Tax Shared	\$1,589,984
Number of Municipalities	79

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**Fisheries Business Tax**  
**AS 43.75.130**

**Description**

AS 43.75.130 provides that 50% of fisheries business taxes be shared with the municipalities where fishery resources were processed. Taxes are shared as follows.

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.

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.

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.

For cities located in newly organized boroughs (boroughs which become incorporated after June 16, 1987), the percentage of taxes shared with the city

and borough is prorated as follows:

<u>Tax Year</u>	<u>City Share</u>	<u>Borough Share</u>	<u>Total</u>
1	45%	5%	50%
2	40%	10%	50%
3	35%	15%	50%
4	30%	20%	50%
5+	25%	25%	50%

If processing occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by Department of Community and Regional Affairs (DCRA). The amount of FY 99 fisheries business tax subject to allocation by DCRA was \$1,508,709.

**Sharing Cycle**

The department disburses shared amounts to cities and boroughs every August based on taxes collected during the preceding fiscal year.

**FY 99 Statistics**

Tax Shared	\$11,645,752
Number of Municipalities	54

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**Fishery Resource Landing Tax**  
**AS 43.77.060**

**Description**

AS 43.77.060 provides that 50% of fishery resource landing taxes be 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 DCRA. The amount of FY 99 fishery resource landing tax subject to allocation by DCRA was \$151,627.

**Sharing Cycle**

Amounts are sharable annually and are based on taxes collected during the preceding fiscal year.

**FY 99 Statistics**

Tax Shared	\$2,274,380
Number of Municipalities	12

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**Telephone Cooperative Tax**  
**AS 10.25.570**

**Description**

AS 10.25.570 provides that 100% of telephone cooperative taxes be shared to organized cities or boroughs where the revenue was earned.

**Sharing Cycle**

The department disburses shared amounts to cities and boroughs every July based on taxes collected during the preceding fiscal year.

**FY 99 Statistics**

Tax Shared	\$1,934,654
Number of Municipalities	27

**Liquor License Fees**  
**AS 04.11.610**

**Description**

AS 04.11.610 provides that 100% of biennial license fees, excluding wholesale license fees, be shared to municipalities. Sharing is dependent on municipalities enforcing local, state and federal laws, which relate to the manufacture and sale of alcoholic beverages.

Fees collected for the following biennial licenses are subject to sharing:

- Pub
- Brewery
- Distillery
- Beverage Dispensary
- Club
- Restaurant
- Theater
- Package Store
- Retailer Stock
- Recreational Site (annual licenses only)

**Sharing Cycle**

The department disburses shared amounts to municipalities every January and July based on fees collected during the preceding six months.

**FY 99 Statistics**

Fees Shared	\$837,250
Number of Municipalities	34

**Table 2**  
**FY 99 Shared Amounts by Municipality by Tax and License Type**

	<i>Total</i>	<i>Aviation Fuel</i>	<i>Electric Co-op</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Telephone Co-op</i>	<i>Liquor License</i>
<b>Municipality</b>							
Anchorage	\$ 1,468,152	\$19,253	\$583,553	\$52,787	\$0	\$457,859	\$354,700
Juneau	275,274	80,343	0	137,031	0	0	57,900
Sitka	471,346	0	0	449,545	901	0	20,900
<b>Total Municipalities</b>	<b>2,214,772</b>	<b>99,596</b>	<b>583,553</b>	<b>639,363</b>	<b>901</b>	<b>457,859</b>	<b>433,500</b>
<b>Borough</b>							
Aleutians East	1,144,875	0	0	1,132,709	12,166	0	0
Bristol Bay	862,182	0	9,281	789,759	0	47,092	16,050
Denali	58,929	0	14,931	0	0	43,998	0
Fairbanks North Star	273,917	0	273,869	48	0	0	0
Haines	191,742	0	0	191,742	0	0	0
Kenai Peninsula	597,693	0	144,593	411,198	36,398	5,504	0
Ketchikan Gateway	412,172	55,246	0	356,926	0	0	0
Kodiak Island	740,586	0	12,029	718,310	10,247	0	0
Lake and Peninsula	353,480	0	960	352,520	0	0	0
Matanuska-Susitna	818,440	0	113,768	0	0	704,672	0
North Slope	95,482	0	0	0	0	95,482	0
Northwest Arctic	2,920	0	662	0	0	2,258	0
Yakutat	103,762	0	0	99,324	438	0	4,000
<b>Total Boroughs</b>	<b>5,656,180</b>	<b>55,246</b>	<b>570,093</b>	<b>4,052,536</b>	<b>59,249</b>	<b>899,006</b>	<b>20,050</b>
<b>City</b>							
Akhiok	0	0	0	0	0	0	0
Akutan	368,346	0	0	356,934	11,412	0	0
Alakanuk	673	0	673	0	0	0	0
Aleknagik	2,584	0	334	0	0	2,250	0
Ambler	2,790	0	519	0	0	2,271	0
Anderson	9,087	0	977	0	0	8,110	0
Angoon	1,397	0	0	1,397	0	0	0
Aniak	60	0	0	60	0	0	0
Anvik	213	0	213	0	0	0	0
Atka	9,692	0	0	6,190	3,502	0	0

**Table 2**  
**FY 99 Shared Amounts by Municipality by Tax and License Type**

<b>City</b>	<b>Total</b>	<b>Aviation Fuel</b>	<b>Electric Co-op</b>	<b>Fisheries Business</b>	<b>Fishery Landing</b>	<b>Telephone Co-op</b>	<b>Liquor License</b>
Barrow	23,386	0	23,386	0	0	0	0
Bethel	89,113	0	0	89,113	0	0	0
Brevig Mission	250	0	250	0	0	0	0
Buckland	2,314	0	0	0	0	2,314	0
Chevak	785	0	785	0	0	0	0
Chignik	92,047	0	0	92,047	0	0	0
Chuathbaluk	87	0	87	0	0	0	0
Clark's Point	900	0	0	0	0	900	0
Coffman Cove	130	0	0	130	0	0	0
Cold Bay	0	0	0	0	0	0	0
Cordova	553,386	0	11,002	489,324	0	39,760	13,300
Craig	35,788	0	0	24,088	0	0	11,700
Deering	1,490	0	0	0	0	1,490	0
Delta Junction	5,231	0	5,231	0	0	0	0
Dillingham	205,579	0	8,026	153,647	0	38,706	5,200
Eek	296	0	296	0	0	0	0
Egegik	60,204	0	0	60,204	0	0	0
Elim	409	0	409	0	0	0	0
Emmonak	5,477	0	1,224	4,253	0	0	0
Fairbanks	210,426	0	117,926	0	0	0	92,500
False Pass	24,695	0	0	24,695	0	0	0
Fort Yukon	0	0	0	0	0	0	0
Galena	0	0	0	0	0	0	0
Gambell	923	0	923	0	0	0	0
Golovin	0	0	0	0	0	0	0
Goodnews Bay	310	0	310	0	0	0	0
Grayling	269	0	269	0	0	0	0
Haines	8,432	0	0	1,232	0	0	7,200
Holy Cross	404	0	404	0	0	0	0
Homer	62,682	0	22,487	17,045	0	0	23,150
Hoonah	93,414	0	0	90,914	0	0	2,500
Hooper Bay	1,065	0	1,065	0	0	0	0
Houston	10,238	0	166	0	0	10,072	0

**Table 2  
FY 99 Shared Amounts by Municipality by Tax and License Type**

<b>City</b>	<b>Total</b>	<b>Aviation Fuel</b>	<b>Electric Co-op</b>	<b>Fisheries Business</b>	<b>Fishery Landing</b>	<b>Telephone Co-op</b>	<b>Liquor License</b>
Huslia	337	0	337	0	0	0	0
Hydaburg	1,235	0	0	1,235	0	0	0
Kachemak	0	0	0	0	0	0	0
Kake	21,844	0	0	21,844	0	0	0
Kaltag	344	0	344	0	0	0	0
Kenai	173,157	28,288	32,466	96,603	0	0	15,800
Ketchikan	308,594	0	0	282,794	0	0	25,800
Kiana	3,658	0	701	0	0	2,957	0
King Cove	284,686	0	0	280,686	0	0	4,000
Kivalina	2,844	0	535	0	0	2,309	0
Klawock	936	0	0	936	0	0	0
Kobuk	812	0	0	0	0	812	0
Kodiak	596,752	6,456	34,360	534,700	836	0	20,400
Kotzebue	58,492	0	9,816	0	0	48,676	0
Koyuk	578	0	578	0	0	0	0
Larsen Bay	66,763	0	0	66,763	0	0	0
Lower Kalskag	225	0	225	0	0	0	0
Manokotak	2,700	0	0	0	0	2,700	0
Marshall	449	0	449	0	0	0	0
McGrath	0	0	0	0	0	0	0
Mekoryuk	375	0	375	0	0	0	0
Mountain Village	1,139	0	1,139	0	0	0	0
Nenana	6,333	0	1,730	3	0	0	4,600
New Stuyahok	545	0	545	0	0	0	0
Newhalen	590	0	590	0	0	0	0
Nightmute	106	0	106	0	0	0	0
Nome	15,200	0	0	400	0	0	14,800
Nondalton	577	0	577	0	0	0	0
Noorvik	4,748	0	846	0	0	3,902	0
North Pole	44,917	0	40,269	48	0	0	4,600
Nulato	546	0	546	0	0	0	0
Nunapitchuk	444	0	444	0	0	0	0
Old Harbor	369	0	369	0	0	0	0

**Table 2  
FY 99 Shared Amounts by Municipality by Tax and License Type**

<b>City</b>	<b>Total</b>	<b>Aviation Fuel</b>	<b>Electric Co-op</b>	<b>Fisheries Business</b>	<b>Fishery Landing</b>	<b>Telephone Co-op</b>	<b>Liquor License</b>
Palmer	157,634	2,258	17,503	0	0	122,773	15,100
Pelican	9,874	0	0	9,874	0	0	0
Petersburg	505,011	0	0	497,711	0	0	7,300
Pilot Point	2,730	0	0	2,730	0	0	0
Pilot Station	560	0	560	0	0	0	0
Port Lions	460	0	460	0	0	0	0
Quinhagak	602	0	602	0	0	0	0
Ruby	0	0	0	0	0	0	0
Russian Mission	329	0	329	0	0	0	0
Saint George	161,099	0	0	161,099	0	0	0
Saint Mary's	709	0	709	0	0	0	0
Saint Michael	487	0	487	0	0	0	0
Saint Paul	756,836	0	0	719,758	33,078	0	4,000
Sand Point	110,975	0	0	106,975	0	0	4,000
Savoonga	726	0	726	0	0	0	0
Scammon Bay	496	0	496	0	0	0	0
Selawik	4,783	0	1,092	0	0	3,691	0
Seldovia	6,006	0	1,406	0	0	0	4,600
Seward	223,910	0	0	193,814	10,846	0	19,250
Shageluk	165	0	165	0	0	0	0
Shaktolik	5,221	0	390	4,831	0	0	0
Shishmaref	737	0	737	0	0	0	0
Shungnak	2,198	0	642	0	0	1,556	0
Skagway	6,050	0	0	0	0	0	6,050
Soldotna	39,423	1,971	21,252	0	0	0	16,200
Stebbins	637	0	637	0	0	0	0
Tanana	1,500	0	0	0	0	0	1,500
Tenakee Springs	600	0	0	0	0	0	600
Thorne Bay	0	0	0	0	0	0	0
Togiak	68,725	0	1,179	64,585	2,961	0	0
Toksook Bay	4,951	0	584	4,367	0	0	0
Unalakleet	4,169	0	2,048	2,121	0	0	0
Unalaska	4,328,993	0	0	2,168,498	2,151,595	0	8,900



**Table 2**  
**FY 99 Shared Amounts by Municipality by Tax and License Type**

<b>City</b>	<b>Total</b>	<b>Aviation Fuel</b>	<b>Electric Co-op</b>	<b>Fisheries Business</b>	<b>Fishery Landing</b>	<b>Telephone Co-op</b>	<b>Liquor License</b>
Upper Kalskag	293	0	293	0	0	0	0
Valdez	358,820	0	27,367	212,396	0	104,857	14,200
Wales	306	0	306	0	0	0	0
Wasilla	226,720	838	29,599	0	0	177,683	18,600
White Mountain	0	0	0	0	0	0	0
Whittier	60,655	0	2,460	53,945	0	0	4,250
Wrangell	67,464	0	0	53,864	0	0	13,600
<b>Total Cities</b>	<b>10,605,721</b>	<b>39,811</b>	<b>436,338</b>	<b>6,953,853</b>	<b>2,214,230</b>	<b>577,789</b>	<b>383,700</b>
<b>Grand Total</b>	<b><u>\$18,476,673</u></b>	<b><u>\$194,653</u></b>	<b><u>\$1,589,984</u></b>	<b><u>\$11,645,752</u></b>	<b><u>\$2,274,380</u></b>	<b><u>\$1,934,654</u></b>	<b><u>\$837,250</u></b>
<b>Number of Communities Shared With</b>	<b>131</b>	<b>8</b>	<b>79</b>	<b>54</b>	<b>12</b>	<b>27</b>	<b>34</b>

**Table 3  
Aviation Motor Fuel Tax**

	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>FY 96</i>	<i>FY 95</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage (Merrill Field)	\$ 19,253	\$ 17,086	\$ 16,756	\$ 19,728	\$ 19,718	\$ 92,541
Juneau	80,343	79,869	69,739	66,797	55,914	352,662
Sitka*	0	0	0	0	3,603	3,603
<b>Total Municipalities</b>	<b>99,596</b>	<b>96,955</b>	<b>86,495</b>	<b>86,525</b>	<b>79,235</b>	<b>448,806</b>
<b>Borough</b>						
Ketchikan Gateway	55,246	8,785	31,309	38,396	33,407	167,143
<b>Total Borough</b>	<b>55,246</b>	<b>8,785</b>	<b>31,309</b>	<b>38,396</b>	<b>33,407</b>	<b>167,143</b>
<b>City</b>						
Kenai	28,288	31,355	26,219	26,172	23,907	135,941
Kodiak	6,456	3,889	4,253	4,636	3,910	23,144
Palmer	2,258	3,256	1,655	2,912	2,335	12,416
Soldotna	1,971		0	0	0	1,971
Wasilla	838	0	0	0	0	838
<b>Total Cities</b>	<b>39,811</b>	<b>38,500</b>	<b>32,127</b>	<b>33,720</b>	<b>30,152</b>	<b>174,310</b>
<b>Grand Total<sup>1</sup></b>	<b>\$194,653</b>	<b>\$144,240</b>	<b>\$149,931</b>	<b>\$158,641</b>	<b>\$142,794</b>	<b>\$790,259</b>
<b>Cost of Collection</b>	<b>\$4,440</b>	<b>\$5,217</b>	<b>\$3,471</b>	<b>\$2,520</b>	<b>N/A</b>	<b>\$15,647</b>
<b>Number of Communities Shared With</b>						
	<b>8</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>9</b>

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

\* Sitka relinquished operation of its airport to the state effective July 1, 1994. The FY 95 amount shared reflects FY 94 aviation fuel sales reported in FY 95.

N/A - Not Applicable. AS 43.40.010 authorizes that the amount determined to have been spent by the state in collection of this revenue, shall be excluded from the share payments made to municipalities. The department began deducting collection costs from sharable amounts for FY 96.

**Table 4  
Coin-Operated Devices Tax**

	<i>FY 99 repealed 1/1/99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>FY 96</i>	<i>FY 95</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage		\$8,521	\$15,048	\$12,492	\$22,965	\$59,026
Juneau		1,450	1,583	1,601	1,840	6,474
Sitka		1,287	1,116	1,148	1,588	5,139
<b>Total Municipalities</b>		<b>11,258</b>	<b>17,747</b>	<b>15,241</b>	<b>26,393</b>	<b>70,639</b>
<b>Borough</b>						
Bristol Bay		0	0	0	0	0
Denali		146	319	219	96	780
Fairbanks North Star		1,193	1,352	1,549	1,206	5,300
Haines		0	0	0	0	0
Kenai Peninsula		870	2,178	1,477	1,080	5,605
Ketchikan Gateway		0	0	0	0	0
Kodiak Island		0	140	128	144	412
Matanuska-Susitna		156	797	857	692	2,502
Yakutat		0	0	60	24	84
<b>Total Boroughs</b>		<b>2,365</b>	<b>4,786</b>	<b>4,290</b>	<b>3,242</b>	<b>14,683</b>
<b>City</b>						
Anderson		0	27	97	72	196
Cold Bay		154	120	109	0	383
Cordova		0	0	18	24	42
Craig		0	0	0	24	24
Delta Junction		18	20	18	40	96
Dillingham		0	60	0	120	180
Fairbanks		4,168	4,020	3,939	4,502	16,629
Gambell		0	0	0	0	0

**Table 4  
Coin-Operated Devices Tax**

<b>City</b>	<b>FY 99 repealed 1/1/99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>FY 95</b>	<b>Total All Years</b>
Golovin		0	10	0	0	10
Haines		72	40	36	48	196
Homer		791	1,045	1,158	1,684	4,678
Hoonah		0	100	73	72	245
Huslia		0	0	0	0	0
Kachemak		36	40	36	0	112
Kenai		1,395	957	1,057	1,953	5,362
Ketchikan		1,572	1,706	1,546	2,390	7,214
Kodiak		707	757	620	1,344	3,428
Mekoryuk		0	0	73	0	73
Nenana		127	159	118	120	524
Nome		344	445	456	336	1,581
North Pole		580	470	346	240	1,636
Palmer		181	140	201	356	878
Pelican		0	60	55	15	130
Petersburg		145	179	346	600	1,270
Quinhagak		0	0	0	56	56
Scammon Bay		0	0	0	0	0
Seldovia		0	0	0	0	0
Seward		127	399	401	360	1,287
Shishmaref		72	259	0	0	331
Soldotna		1,726	950	966	1,800	5,442
Unalaska		36	40	237	168	481

**Table 4  
Coin-Operated Devices Tax**

<b>City</b>	<b>FY 99 repealed 1/1/99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>FY 95</b>	<b>Total All Years</b>
Valdez		287	518	345	432	1,582
Wasilla		649	80	273	384	1,386
White Mountain		0	17	0	0	17
Wrangell		163	179	164	240	746
<b>Total Cities</b>		<b>13,350</b>	<b>12,797</b>	<b>12,688</b>	<b>17,380</b>	<b>56,215</b>
<b>Grand Total <sup>1</sup></b>		<b>\$26,973</b>	<b>\$35,330</b>	<b>\$32,219</b>	<b>\$47,015</b>	<b>\$141,537</b>
<b>Cost of Collection</b>		<b>\$8,751</b>	<b>\$7,204</b>	<b>\$10,200</b>	<b>N/A</b>	<b>\$26,155</b>
<b>Number of Communities Shared With</b>		<b>28</b>	<b>35</b>	<b>34</b>	<b>34</b>	<b>47</b>

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

*N/A - Not Applicable. AS 43.35.050 authorizes that the amount determined to have been spent by the state in collection of taxes shall be excluded from the share payments made to municipalities. The department began deducting collection costs from sharable amounts for FY 96.*

**Table 5  
Electric Cooperative Tax**

	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>FY 95</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage	\$ 583,553	\$ 573,615	\$ 567,483	\$ 554,936	\$ 543,462	\$ 2,823,050
<b>Total Municipality</b>	<b>583,553</b>	<b>573,615</b>	<b>567,483</b>	<b>554,936</b>	<b>543,462</b>	<b>2,823,050</b>
<b>Borough</b>						
Bristol Bay	9,281	9,167	9,323	8,954	9,373	46,098
Denali	14,931	14,766	14,979	64,725	0	109,401
Fairbanks North Star	273,869	261,560	158,063	135,021	134,077	962,591
Kenai Peninsula	144,593	141,824	146,597	141,964	132,291	707,269
Kodiak Island	12,029	11,568	10,622	10,220	11,547	55,985
Lake and Peninsula	960	996	929	599	599	4,083
Matanuska-Susitna	113,768	110,698	110,268	103,698	103,417	541,849
Northwest Arctic	662	588	549	922	0	2,721
<b>Total Boroughs</b>	<b>570,093</b>	<b>551,167</b>	<b>451,330</b>	<b>466,103</b>	<b>391,304</b>	<b>2,429,998</b>
<b>City</b>						
Alakanuk	673	610	547	493	481	2,804
Aleknagik	334	327	326	320	302	1,610
Ambler	519	494	502	484	490	2,489
Anderson	977	962	1,040	1,049	1,061	5,089
Anvik	213	173	173	152	173	884
Barrow	23,386	23,030	21,653	20,682	20,126	108,877
Brevig Mission	250	232	216	213	215	1,126
Chevak	785	711	649	661	571	3,377
Chuathbaluk	87	83	166	0	0	336
Cordova	11,002	11,104	10,974	10,695	10,387	54,162
Delta Junction	5,231	4,850	5,512	4,633	3,513	23,739
Dillingham	8,026	7,856	7,814	7,690	7,255	38,641
Eek	296	265	252	255	240	1,308
Elim	409	359	344	331	305	1,748
Emmonak	1,224	1,012	952	973	1,019	5,180
Fairbanks	117,926	63,693	51,113	47,439	47,108	327,280

**Table 5  
Electric Cooperative Tax**

	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>FY 95</b>	<b>Total All Years</b>
<b>City</b>						
Gambell	923	804	736	811	737	4,012
Goodnews Bay	310	268	228	271	241	1,317
Grayling	269	229	231	230	232	1,191
Holy Cross	404	349	321	327	320	1,721
Homer	22,487	22,746	23,206	23,340	22,776	114,555
Hooper Bay	1,065	945	890	809	900	4,609
Houston	166	175	200	189	193	924
Huslia	337	281	287	269	247	1,421
Kaltag	344	314	312	277	277	1,523
Kasaan	0	0	0	0	507	507
Kasigluk	0	0	0	520	0	520
Kenai	32,466	28,664	28,814	27,535	27,829	145,308
Kiana	701	594	587	560	537	2,980
Kivalina	535	455	432	417	421	2,261
Kodiak	34,360	33,498	33,803	35,971	32,310	169,941
Kotzebue	9,816	10,003	9,673	9,710	9,162	48,365
Koyuk	578	475	381	355	341	2,131
Lower Kalskag	225	201	193	197	189	1,006
Marshall	449	383	394	0	363	1,589
Mekoryuk	375	316	332	335	333	1,691
Mountain Village	1,139	1,036	1,018	1,040	975	5,208
Nenana	1,730	1,746	1,806	1,876	1,877	9,035
New Stuyahok	545	490	462	442	403	2,341
Newhalen	590	282	232	208	208	1,519
Nightmute	106	0	0	0	0	106
Nondalton	577	385	336	315	318	1,931
Noorvik	846	710	694	644	623	3,517
North Pole	40,269	36,467	35,921	33,797	32,258	178,712
Nulato	546	515	509	437	410	2,418
Nunapitchuk	444	400	403	386	349	1,982
Old Harbor	369	327	339	334	332	1,701
Palmer	17,503	16,672	17,081	16,426	16,340	84,022
Pilot Station	560	500	490	489	465	2,504
Port Lions	460	441	406	355	345	2,007
Quinhagak	602	516	494	478	467	2,557

**Table 5  
Electric Cooperative Tax**

<b>City</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>FY 95</b>	<b>Total All Years</b>
Russian Mission	329	292	279	250	245	1,395
Saint Mary's	709	709	707	724	760	3,609
Saint Michael	487	400	387	387	392	2,052
Savoonga	726	563	537	514	553	2,893
Scammon Bay	496	412	437	424	401	2,169
Selawik	1,092	768	682	647	613	3,801
Seldovia	1,406	1,401	1,405	1,395	1,355	6,962
Shageluk	165	130	129	124	432	980
Shaktolik	390	351	346	324	0	1,411
Shishmaref	737	629	579	563	555	3,063
Shungnak	642	569	516	512	504	2,743
Soldotna	21,252	21,265	21,256	19,957	19,747	103,477
Stebbins	637	553	533	493	473	2,689
Togiak	1,179	985	942	939	897	4,942
Toksook Bay	584	528	501	466	458	2,537
Tununak	0	0	0	327	331	658
Unalakleet	2,048	1,970	1,929	3,828	0	9,775
Upper Kalskag	293	237	213	190	185	1,118
Valdez	27,367	27,241	25,811	10,148	24,962	115,529
Wales	306	259	249	252	238	1,304
Wasilla	29,599	29,238	29,300	28,015	27,781	143,934
Whittier	2,460	2,757	3,077	3,092	2,932	14,318
<b>Total Cities</b>	<b>436,338</b>	<b>368,205</b>	<b>353,259</b>	<b>328,991</b>	<b>330,348</b>	<b>1,817,141</b>
<b>Grand Total<sup>1</sup></b>	<b>\$1,589,984</b>	<b>\$1,492,987</b>	<b>\$1,372,072</b>	<b>\$1,350,030</b>	<b>\$1,265,114</b>	<b>7,070,187</b>
<b>Cost of Collection</b>	<b>\$3,853</b>	<b>\$1,834</b>	<b>\$637</b>	<b>\$1,500</b>	<b>N/A</b>	<b>7,824</b>
<b>Number of Communities Shared With</b>	<b>79</b>	<b>78</b>	<b>78</b>	<b>78</b>	<b>75</b>	<b>82</b>

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

N/A - Not Applicable. The department began deducting costs of collection, as authorized under AS 10.25.570, beginning FY 96.



**Table 6**  
**Fisheries Business Tax**

	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>FY 96</i>	<i>FY 95</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$ 52,787	\$ 72,686	\$ 61,833	\$ 119,700	\$ 136,889	\$ 443,895
Juneau	137,031	165,906	97,467	73,273	83,169	556,846
Sitka	449,545	623,208	507,034	646,763	733,701	2,960,251
<b>Total Municipalities</b>	<b>639,363</b>	<b>861,800</b>	<b>666,334</b>	<b>839,736</b>	<b>953,759</b>	<b>3,960,992</b>
<b>Borough</b>						
Aleutians East	1,132,709	1,212,391	989,420	1,367,815	1,179,272	5,881,607
Bristol Bay	789,759	1,100,120	2,415,576	2,939,568	2,659,167	9,904,190
Haines	191,742	188,066	182,360	246,576	318,181	1,126,925
Kenai Peninsula	411,198	712,203	674,347	580,353	738,650	3,116,751
Ketchikan Gateway	356,926	309,134	267,518	334,950	362,944	1,631,472
Kodiak Island	718,310	841,131	920,903	1,226,387	1,029,408	4,736,139
Lake and Peninsula	352,520	216,037	59,477	365,151	888,676	1,881,861
North Star	48	621	0	234	511	1,414
Yakutat	99,324	175,206	130,742	161,698	201,292	768,262
<b>Total Boroughs</b>	<b>4,052,536</b>	<b>4,754,909</b>	<b>5,640,343</b>	<b>7,222,732</b>	<b>7,378,099</b>	<b>29,048,619</b>
<b>City</b>						
Akhiok	0	0	4,748	0	19	4,767
Akutan	356,934	409,960	287,023	286,439	236,242	1,576,598
Angoon	1,397	0	0	201	0	1,598
Aniak	60	0	0	3,862	5,088	9,010
Anvik	0	592	0	0	338	930
Atka	6,190	16,652	17,720	11,482	15,132	67,176
Bethel	89,113	39,153	28,522	3,271	83,737	243,796
Chignik	92,047	54,867	86,081	99,758	95,968	428,721
Clark's Point	0	46,657	94,363	165,732	175,250	482,002
Coffman Cove	130	0	438	0	0	568
Cold Bay	0	0	0	544	0	544
Cordova	489,324	520,327	463,608	502,714	442,733	2,418,706
Craig	24,088	39,797	62,096	36,380	30,335	192,696
Dillingham	153,647	159,263	272,555	268,745	261,898	1,116,108

**Table 6  
Fisheries Business Tax**

<b>City</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>FY 95</b>	<b>Total All Years</b>
Egegik	60,204	60,837	129,095	125,184	0	375,320
Emmonak	4,253	16,031	35,240	44,172	35,213	134,909
Fairbanks	0	0	0	13	100	113
False Pass	24,695	31,070	17,893	67,030	21,069	161,757
Galena	0	2,805	2,494	6,357	2,048	13,704
Goodnews Bay	0	0	3	3,310	302	3,615
Haines	1,232	1,456	1,401	1,263	637	5,989
Homer	17,045	56,589	67,460	68,464	91,790	301,348
Hoonah	90,914	168,970	120,610	102,877	99,264	582,635
Hooper Bay	0	0	0	8,060	1,268	9,328
Hydaburg	1,235	95	3,584	6,120	0	11,034
Kake	21,844	56,874	66,104	59,041	73,376	277,239
Kaltag	0	700	2,427	3,051	0	6,178
Kasaan	0	0	0	300	0	300
Kenai	96,603	201,800	183,283	88,861	177,974	748,521
Ketchikan	282,794	270,987	238,795	317,661	323,163	1,433,400
King Cove	280,686	231,044	290,115	371,083	475,417	1,648,345
Klawock	936	0	0	2,030	0	2,966
Kodiak	534,700	561,788	531,056	685,286	644,353	2,957,183
Koyuk	0	0	16,093	0	0	16,093
Larsen Bay	66,763	55,135	34,864	59,072	51,986	267,820
Mekoryuk	0	5,002	9,442	15,598	410	30,452
Nenana	3	100	743	1,645	578	3,069
Nome	400	608	6,486	14,683	0	22,177
North Pole	48	621	371	220	411	1,671
Old Harbor	0	0	15	2	0	17
Ouzinkie	0	0	0	0	0	0
Pelican	9,874	81,898	52,847	152,322	165,808	462,749
Petersburg	497,711	569,889	685,500	854,108	826,209	3,433,417
Pilot Point	2,730	1,628	85,819	39,550	78,987	208,714

**Table 6  
Fisheries Business Tax**

City	FY 99	FY 98	FY 97	FY 96	FY 95	Total All Years
Port Heiden	0	0	0	0	0	0
Port Lions	0	0	13,299	1,683	0	14,982
Saint George	161,099	119,188	169,855	397,159	287,118	1,134,419
Saint Michael	0	0	0	10,300	0	10,300
Saint Paul	719,758	586,273	844,696	2,037,703	2,534,079	6,722,509
Sand Point	106,975	126,933	108,557	158,700	90,021	591,186
Savoonga	0	0	438	0	0	438
Seldovia	0	0	2	0	0	2
Seward	193,814	235,157	174,277	223,843	125,329	952,420
Shaktoolik	4,831	0	17,032	49,747	0	71,610
Skagway	0	0	0	0	0	0
Soldotna	0	0	0	0	53	53
Tenakee Springs	0	0	201	165	0	366
Thorne Bay	0	0	0	0	970	970
Togiak	64,585	83,413	350,223	407,464	187,157	1,092,842
Toksook Bay	4,367	3,337	531	1,236	0	9,471
Tununak	0	0	0	2,776	0	2,776
Unalakleet	2,121	9,273	41,227	28,600	5,084	86,305
Unalaska	2,168,498	2,129,684	1,895,284	2,641,387	2,193,707	11,028,560
Valdez	212,396	255,444	181,525	263,542	267,993	1,180,900
Whittier	53,945	77,490	46,710	31,932	82,368	292,445
Wrangell	53,864	60,166	57,944	81,211	77,381	330,566
<b>Total Cities</b>	<b>6,953,853</b>	<b>7,349,553</b>	<b>7,800,695</b>	<b>10,813,939</b>	<b>10,268,363</b>	<b>43,186,403</b>
<b>Grand Total</b>	<b>\$11,645,752</b>	<b>\$12,966,262</b>	<b>\$14,107,372</b>	<b>\$18,876,407</b>	<b>\$18,600,221</b>	<b>\$76,196,014</b>
<b>Number of Communities Shared With</b>	<b>54</b>	<b>54</b>	<b>62</b>	<b>67</b>	<b>55</b>	<b>75</b>
<b>Additional Sharing with DCRA</b>	<b>\$1,508,709</b>	<b>\$1,208,039</b>	<b>\$1,275,991</b>	<b>\$827,033</b>	<b>\$849,798</b>	<b>\$5,669,570</b>

**Table 7  
Fishery Resource Landing Tax**

	FY 99	FY 98	FY 97 <sup>(1)</sup>	FY 96	FY 95 *	Total All Years
<b>Municipality</b>						
Sitka	\$ 901	\$ 0	\$ 135	\$ 2,205	\$ 0	\$ 3,241
<b>Total Municipalities</b>	<b>901</b>	<b>0</b>	<b>135</b>	<b>2,205</b>	<b>0</b>	<b>3,241</b>
<b>Borough</b>						
Aleutians East	12,166	97,535	51,735	20,786	4,162	186,384
Bristol Bay	0	5,098	0	0	0	5,098
Kenai Peninsula	36,398	3,112	29,267	25,450	11,770	105,997
Kodiak Island	10,247	13,946	23,585	31,683	47,343	126,804
Lake and Peninsula	0	0	907	0	0	907
Yakutat	438	636	2,979	854	3,266	8,173
<b>Total Boroughs</b>	<b>59,249</b>	<b>120,327</b>	<b>108,473</b>	<b>78,773</b>	<b>66,541</b>	<b>433,363</b>
<b>City</b>						
Akutan	11,412	98,531	47,948	7,506	0	165,397
Atka	3,502	9,748	21,583	16,689	12,471	63,993
Chignik	0	0	907	0	0	907
Kenai	0	0	0	1,154	0	1,154
Kodiak	836	17,894	10,992	11,311	26,513	67,546
Pelican	0	806	0	0	0	806
Petersburg	0	0	5,161	0	0	5,161
Saint Paul	33,078	93,407	118,159	200,726	242,716	688,086
Sand Point	0	(209)	140	2,191	521	2,643
Seward	10,846	2,998	(695)	24,296	1,455	38,900
Togiak	2,961	0	819	777	0	4,557
Unalaska	2,151,595	2,714,280	2,407,671	2,931,067	2,484,618	12,689,231
<b>Total Cities</b>	<b>2,214,230</b>	<b>2,937,455</b>	<b>2,612,685</b>	<b>3,195,717</b>	<b>2,768,294</b>	<b>13,728,381</b>
<b>GRAND TOTAL</b>	<b>\$2,274,380</b>	<b>\$3,057,782</b>	<b>\$2,721,293</b>	<b>\$3,276,695</b>	<b>\$2,834,835</b>	<b>\$14,164,985</b>
<b>Number of Communities Subject to Sharing</b>						
	12	13	16	14	10	
<b>Additional Sharing with DCRA</b>						
	\$151,627	\$53,273	\$329,993	\$43,977	\$61,570	\$640,440

\* FY95 fisheries resource landing tax share amounts were restated to reflect activity through July 31, 1995. In accordance with a policy adopted in FY 97, amounts shared under landing tax reflect revenue based on returns filed on a fiscal year ending July 31.

<sup>(1)</sup> FY 97 amounts include adjustments for refunds resulting from legislation adopted in 1996 (Ch 81 SLA 1996) which retroactively reduced the tax rate on certain species from 3% to 1% (of unprocessed value).

**Table 8  
Telephone Cooperative Tax**

	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>FY 96</i>	<i>FY 95</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$457,859	\$143,128	\$289,416	\$253,407	\$220,512	\$1,364,322
<b>Total Municipality</b>	<b>457,859</b>	<b>143,128</b>	<b>289,416</b>	<b>253,407</b>	<b>220,512</b>	<b>1,364,322</b>
<b>Borough</b>						
Bristol Bay	47,092	48,730	41,613	41,220	38,616	217,272
Denali	43,998	13,609	28,941	25,468	22,721	134,737
Kenai Peninsula	5,504	1,648	2,800	2,632	2,190	14,774
Matanuska-Susitna	704,672	214,589	423,854	357,186	336,344	2,036,645
North Slope	95,482	84,505	78,713	80,817	78,718	418,235
Northwest Arctic	2,258	1,281	1,141	1,241	0	5,921
<b>Total Boroughs</b>	<b>899,006</b>	<b>364,362</b>	<b>577,062</b>	<b>508,564</b>	<b>478,589</b>	<b>2,827,583</b>
<b>City</b>						
Aleknagik	2,250	2,523	1,182	1,908	1,572	9,436
Ambler	2,271	1,414	1,662	1,611	1,671	8,629
Anderson	8,110	2,697	7,468	5,934	6,222	30,430
Buckland	2,314	1,734	1,802	1,607	1,584	9,042
Clark's Point	900	841	788	763	626	3,918
Cordova	39,760	34,567	34,633	35,029	31,622	175,610
Deering	1,490	915	921	821	902	5,049
Dillingham	38,706	35,328	34,266	33,590	30,724	172,614
Houston	10,072	3,269	7,468	6,272	6,375	33,456
Kiana	2,957	2,433	2,231	2,299	2,111	12,031
Kivalina	2,309	1,637	1,560	1,832	1,780	9,117
Kobuk	812	790	749	667	721	3,739
Kotzebue	48,676	27,006	25,957	26,346	31,901	159,886
Manokotak	2,700	2,944	2,757	1,527	2,093	12,021
Noorvik	3,902	2,657	2,522	2,537	2,383	14,001
Palmer	122,773	36,432	66,286	57,522	50,792	333,805

**Table 8  
Telephone Cooperative Tax**

<b>City</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>FY 95</b>	<b>Total All Years</b>
Selawik	3,691	2,896	2,638	2,500	2,782	14,508
Shungnak	1,556	1,183	1,186	1,306	1,305	6,536
Valdez	104,857	40,510	84,428	69,548	67,038	366,381
Wasilla	177,683	54,761	101,762	89,203	78,255	501,664
<b>Total Cities</b>	<b>577,789</b>	<b>256,537</b>	<b>382,266</b>	<b>342,822</b>	<b>322,459</b>	<b>1,881,872</b>
<b>Grand Total<sup>1</sup></b>	<b><u>\$1,934,654</u></b>	<b><u>\$764,027</u></b>	<b><u>\$1,248,744</u></b>	<b><u>\$1,104,793</u></b>	<b><u>\$1,021,559</u></b>	<b><u>\$6,073,777</u></b>
<b>Cost of Collection</b>	<b>\$3,310</b>	<b>\$860</b>	<b>\$252</b>	<b>\$1,500</b>	<b>N/A</b>	<b>\$5,922</b>
<b>Number of Communities Shared With</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>26</b>	<b>27</b>

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

N/A - Not Applicable. The department began deducting costs of collection, as authorized under AS 10.25.570, beginning FY 96.

**Table 9  
Liquor License Fees**

	<i>FY 99</i>	<i>FY 98</i>	<i>FY 97</i>	<i>FY 96</i>	<i>FY 95</i>	Total <i>All Years</i>
<b>Municipality</b>						
Anchorage	\$354,700	\$300,600	\$425,600	\$369,325	\$365,500	\$1,815,725
Juneau	57,900	59,200	59,000	61,800	64,050	301,950
Sitka	20,900	20,100	23,000	20,300	17,800	102,100
<b>Total Municipalities</b>	<b>433,500</b>	<b>379,900</b>	<b>507,600</b>	<b>451,425</b>	<b>447,350</b>	<b>2,219,775</b>
<b>Borough</b>						
Bristol Bay	16,050	10,500	17,300	13,300	14,800	71,950
Yakutat	4,000	7,100	4,000	600	4,000	19,700
<b>Total Boroughs</b>	<b>20,050</b>	<b>17,600</b>	<b>21,300</b>	<b>13,900</b>	<b>18,800</b>	<b>91,650</b>
<b>City</b>						
Akutan	0	2,500	0	0	0	2,500
Anderson	0	0	0	0	0	0
Cordova	13,300	16,550	13,900	16,550	13,525	73,825
Craig	11,700	6,400	9,850	6,400	10,500	44,850
Delta Junction	0	2,700	0	0	0	2,700
Dillingham	5,200	4,000	4,600	4,600	4,600	23,000
Fairbanks	92,500	83,350	102,200	90,375	99,150	467,575
Fort Yukon	0	0	1,500	0	1,500	3,000
Galena	0	3,100	1,500	2,500	1,500	8,600
Haines	7,200	11,150	12,250	11,000	9,125	50,725
Homer	23,150	16,650	29,750	21,900	25,100	116,550
Hoonah	2,500	1,500	2,500	4,000	2,500	13,000
Kake	0	0	1,500	0	1,500	3,000
Kenai	15,800	21,400	22,500	23,500	23,450	106,650
Ketchikan	25,800	38,400	44,700	45,275	39,575	193,750
King Cove	4,000	2,500	4,000	2,500	4,000	17,000

**Table 9  
Liquor License Fees**

<b>City</b>	<b>FY 99</b>	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>FY 95</b>	<b>Total All Years</b>
Klawock	0	1,500	0	0	0	1,500
Kodiak	20,400	23,100	25,300	23,100	23,400	115,300
McGrath	0	4,000	4,000	5,500	4,000	17,500
Nenana	4,600	6,400	4,000	5,500	4,000	24,500
Nome	14,800	19,400	14,800	18,200	14,800	82,000
North Pole	4,600	7,300	4,600	7,300	5,225	29,025
Palmer	15,100	12,100	15,100	13,900	14,100	70,300
Pelican	0	4,600	4,000	4,000	4,600	17,200
Petersburg	7,300	11,400	7,300	10,400	7,300	43,700
Ruby	0	0	1,500	0	1,500	3,000
Saint George	0	1,500	0	0	0	1,500
Saint Paul	4,000	600	4,000	600	4,000	13,200
Sand Point	4,000	3,700	4,000	3,100	4,000	18,800
Seldovia	4,600	4,250	4,600	1,250	4,600	19,300
Seward	19,250	13,950	21,000	18,550	18,500	91,250
Skagway	6,050	10,150	6,650	9,350	7,800	40,000
Soldotna	16,200	28,080	16,200	4,720	17,000	82,200
Tanana	1,500	0	1,500	0	1,500	4,500
Tenakee Springs	600	1,500	600	2,125	1,225	6,050
Thorne Bay	0	0	1,500	0	1,500	3,000
Unalaska	8,900	16,200	8,300	17,300	7,200	57,900
Valdez	14,200	16,300	17,900	18,800	15,400	82,600
Wasilla	18,600	15,700	19,700	14,500	18,900	87,400
Whittier	4,250	5,900	4,300	6,050	4,300	24,800
Wrangell	13,600	8,000	13,200	8,000	13,200	56,000
<b>Total Cities</b>	<b>383,700</b>	<b>425,830</b>	<b>454,800</b>	<b>420,845</b>	<b>434,075</b>	<b>2,119,250</b>
<b>GRAND TOTAL</b>	<b>\$837,250</b>	<b>\$823,330</b>	<b>\$983,700</b>	<b>\$886,170</b>	<b>\$900,225</b>	<b>\$4,430,675</b>
<b>Number of Communities Shared With</b>	<b>34</b>	<b>40</b>	<b>41</b>	<b>36</b>	<b>41</b>	<b>45</b>



## **Appendix A - Shared Taxes and Fees 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.

### **Coin-Operated Device Tax**

**AS 43.35.050. DISTRIBUTION OF TAX.** One-half of the proceeds of the gross revenue from the tax under AS 43.35.010 - 43.35.090, excluding distributors' fees, penalties, and the amount determined to have been spent by the state in its collection, shall be refunded to organized boroughs and cities of the first, second, and third classes by action of the legislature in the proportion that the revenue was earned within them, and the balance shall be retained by the state and deposited in the general fund. This program was repealed effective January 1, 1999.

### **Electric Cooperative Tax**

**AS 10.25.570. REFUND TO LOCAL GOVERNMENTS.** The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the proportion that the revenue was earned within the city or the borough area outside the city.

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

### **Fisheries Business Tax**

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

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

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

(3) to each borough

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

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

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

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

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

(1) to each city that is located in a borough incorporated after June 16, 1987 the following percentages of the tax revenue collected in the city from taxes levied under this chapter:

(A) 45 percent of the taxes collected during the calendar year after the calendar year in which the borough is incorporated;

(B) 40 percent of the taxes collected during

## **Appendix A - Shared Taxes and Fees Statutes**

### **Fisheries Business Tax** (Continued)

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 Community and Regional Affairs for disbursement to eligible municipalities under AS 29.60.450.

### **Fishery Resource Landing Tax**

**AS 43.77.060. REVENUE SHARING.** (a) Subject to appropriation by the legislature and except as provided in (b) of this section, the commissioner of revenue shall pay to each

(1) unified municipality and to each city located in the unorganized borough, 50 percent of the amount of tax revenue collected in the municipality from taxes levied under this chapter on the fishery resource landed in the municipality and accounted for under AS 43.77.050(b);

(2) city located within a borough, 25 percent of the amount of tax revenue collected in the city from taxes levied under this chapter on fishery resources landed in the city and accounted for under AS 43.77.050(b); and

(3) borough

(A) 50 percent of the amount of tax revenue collected from taxes levied under this chapter on fishery resources landed in the area of the borough outside cities and accounted for under AS 43.77.050(b); and

(B) 25 percent of the amount of tax revenue collected from taxes levied under this chapter on fishery resources landed in cities located within the borough and accounted for under AS 43.77.050(b).

(b) Notwithstanding the provisions of (a)(2) and (a)(3)(B) of this section, and subject to appropriation by the legislature, the commissioner shall pay to each

(1) city that is located in a borough incorporated after the effective date of this Act (*January 1, 1994*), the following percentages of the tax revenue collected from taxes levied under this chapter on fishery resources landed in the city and accounted for under AS 43.77.050(b):

## **Appendix A - Shared Taxes and Fees Statutes**

### **Fishery Resource Landing Tax** (Continued)

(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 Community and Regional Affairs for disbursement to eligible municipalities under AS 29.60.450.

### **Telephone Cooperative Tax**

**AS 10.25.570. REFUND TO LOCAL GOVERNMENTS.** The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the proportion that the revenue was earned within the city or the borough area outside the city. However, taxes collected on gross revenue earned by a telephone cooperative or on the sale of electricity by an electric cooperative outside a city or organized borough shall be retained by the state and deposited into its general fund.

### **Liquor License Fees**

**AS 04.11.610. REFUND TO MUNICIPALITIES.** (a) Biennial license fees, excluding annual wholesale fees and biennial wholesale license fees, collected within a municipality shall be refunded semi-annually to the municipality.

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

(c) The Department of Revenue shall recover any amounts erroneously refunded under (a) of this section. The Department of Revenue shall schedule repayments of erroneously refunded amounts over a sufficient period of time to minimize financial hardship to the municipality involved.

## **Appendix B Unified Municipalities and Boroughs**

<b><u>Municipality/Borough</u></b>	<b><u>Classification</u></b>	<b><u>Date Incorporated</u></b>
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	Third Class	August 29, 1968
City and Borough of Juneau	Unified Home Rule	July 1, 1970
Kenai Peninsula Borough	Second Class	January 1, 1964
Ketchikan Gateway Borough	Second Class	September 6, 1963
Kodiak Island Borough	Second Class	September 24, 1963
Lake and Peninsula Borough	Home Rule	April 26, 1989
Matanuska-Susitna Borough	Second Class	January 1, 1964
North Slope Borough	Home Rule	July 2, 1972
Northwest Arctic Borough	Home Rule	June 2, 1986
City and Borough of Sitka	Unified Home Rule	December 2, 1971
City and Borough of Yakutat	Home Rule	September 22, 1992

*Source: 1999 Alaska Municipal Officials  
Directory*

## Appendix C Cities Within Organized Boroughs

### ***Aleutians East Borough***

Akutan  
Cold Bay  
False Pass  
King Cove  
Sand Point

### ***Denali Borough***

Anderson

### ***Fairbanks North Star Borough***

Fairbanks  
North Pole

### ***Haines Borough***

Haines

### ***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

*Source: 1999 Alaska Municipal Officials Directory*

## Appendix D Incorporated Cities Within Alaska

**Home Rule Cities**

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

**First Class Cities**

Barrow  
Craig  
Dillingham  
Galena  
Haines  
Homer  
Hoonah  
Hydaburg  
Kake  
King Cove  
Klawock  
Nome  
Pelican  
St. Mary's  
Sand Point  
Seldovia  
Skagway  
Soldotna  
Tanana  
Unalaska  
Wasilla

**Second Class Cities**

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

**Second Class Cities**

Bethel  
Bettles  
Brevig Mission  
Buckland  
Chefornak  
Chevak  
Chignik  
Chuathbaluk  
Clark's Point  
Coffman Coe  
Cold Bay  
Deering  
Delta Junction  
Diomedea  
Eagle  
Eek  
Egegik  
Ekwok  
Elim  
Emmonak  
False Pass  
Fort Yukon  
Gambell  
Golovin  
Goodnews Bay  
Grayling  
Holy Cross  
Hooper Bay  
Houston  
Hughes  
Huslia  
Kachemak  
Kaktovik  
Kaltag  
Kasaan  
Kiana  
Kivalina  
Kobuk  
Kotlik  
Kotzebue  
Koyuk  
Koyukuk  
Kupreanof  
Kwethluk  
Larsen Bay  
Lower Kalslag  
Manokotak  
Marshall  
McGrath  
Mekoryuk  
Mountain Village

**Second Class Cities**

Napakiaik  
Napaskiak  
New Stuyahok  
Newhalen  
Nightmute  
Nikolai  
Nondalton  
Noorvik  
Nuiqsut  
Nulato  
Nunapitchuk  
Old Harbor  
Ouzinkie  
Pilot Point  
Pilot Station  
Platinum  
Point Hope  
Port Alexander  
Port Heiden  
Port Lions  
Quinhagak  
Ruby  
Russian Mission  
St. George  
St. Michael  
St. Paul  
Savoonga  
Saxman  
Scammon Bay  
Selawik  
Shageluk  
Shaktolik  
Sheldon Point  
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: 1999 Alaska Municipal Officials Directory