

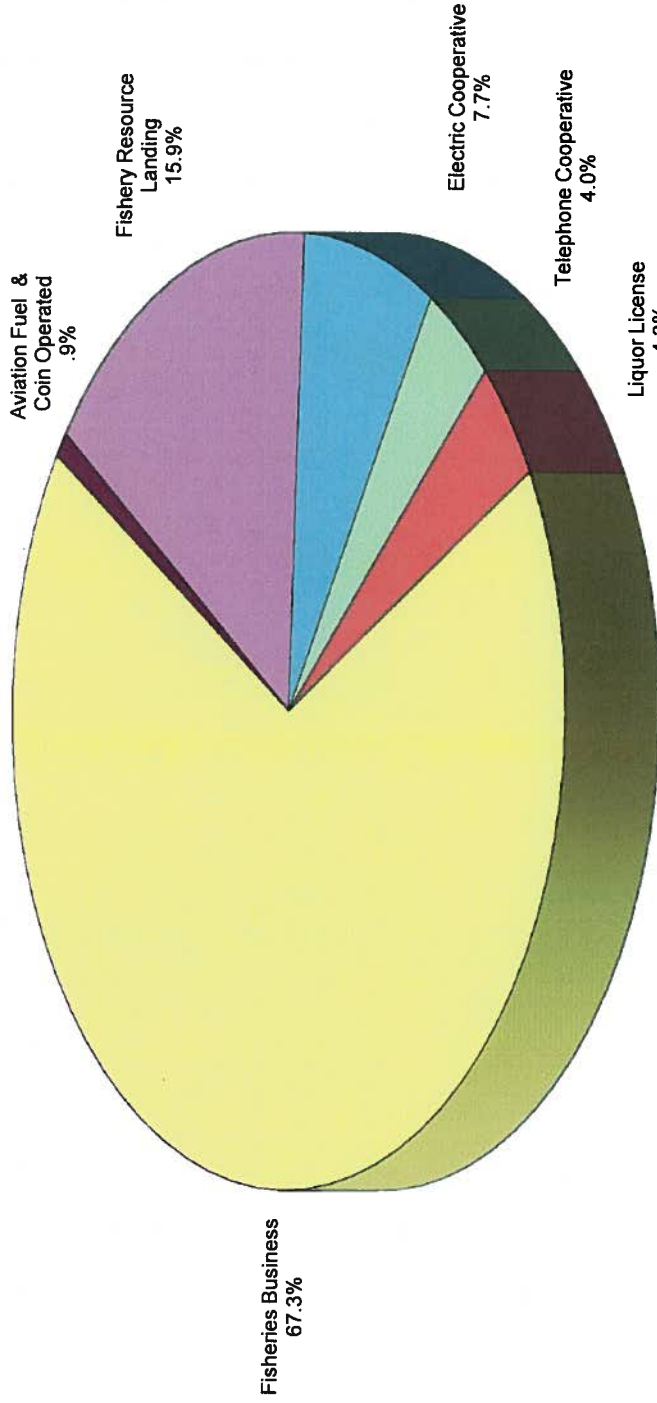
**State of Alaska**

**Department of Revenue  
Income and Excise Audit Division**

**SHARED TAXES AND FEES ANNUAL REPORT  
For the Fiscal Year Ended June 30, 1998**

Note to Reader: Certain pages to this annual report were not available when being imaged on December 28, 2010. Thus, this document does not include the report in its entirety; however, the information included herein represents the substantive data pertinent to shared taxes and fees for fiscal year 1998.

Chart 1 - Summary of Shared Taxes and Fees



-- Prior Year Comparison --

Tax Type	FY 98		FY 97		FY 96	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$12,966,262	67.3%	\$14,107,372	68.4%	\$18,876,407	73.5%
Fishery Resource Landing	3,057,782	15.9%	2,721,293	13.2%	3,276,695	12.8%
Electric Cooperative	1,492,987	7.7%	1,372,072	6.7%	1,350,030	5.3%
Telephone Cooperative	764,027	4.0%	1,248,744	6.1%	1,104,793	4.3%
Liquor License Fees	823,330	4.3%	983,700	4.8%	886,170	3.4%
Aviation Motor Fuel	144,240	0.7%	149,931	0.7%	158,641	0.6%
Coin-Operated Device	26,973	0.1%	35,330	0.2%	32,219	0.1%
<b>Total</b>	<b>\$19,275,601</b>	<b>100%</b>	<b>\$20,618,442</b>	<b>100%</b>	<b>\$25,684,955</b>	<b>100%</b>

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

<b>Municipality</b>	<b>FY 98</b>	<b>FY 97</b>	<b>Difference</b>
Anchorage	\$1,115,636	\$1,376,136	(\$260,500)
Juneau	306,425	227,789	78,636
Sitka	644,595	531,285	113,310
<b>Total Municipalities</b>	<b>2,066,656</b>	<b>2,135,210</b>	<b>(68,554)</b>
<b>Borough</b>			
Aleutians East	1,309,926	1,041,155	268,771
Bristol Bay	1,173,615	2,483,812	(1,310,197)
Denali	28,521	44,239	(15,718)
Fairbanks North Star	263,374	159,415	103,959
Haines	188,066	182,360	5,706
Kenai Peninsula	859,657	855,189	4,468
Ketchikan Gateway	317,919	298,827	19,092
Kodiak Island	866,645	955,250	(88,605)
Lake and Peninsula	217,033	61,313	155,720
Matanuska-Susitna	325,443	534,919	(209,476)
North Slope	84,505	78,713	5,792
Northwest Arctic	1,869	1,690	179
Yakutat	182,942	137,721	45,221
<b>Total Boroughs</b>	<b>5,819,515</b>	<b>6,834,603</b>	<b>(1,015,088)</b>
<b>City</b>			
Akhiok	0	4,748	(4,748)
Akutan	510,991	334,971	176,020
Alakanuk	610	547	63
Aleknagik	2,850	1,508	1,342
Ambler	1,908	2,164	(256)
Anderson	3,659	8,535	(4,876)
Angoon	0	0	0
Aniak	0	0	0
Anvik	765	173	592
Atka	26,400	39,303	(12,903)
Barrow	23,030	21,653	1,377
Bethel	39,153	28,522	10,631
Brevig Mission	232	216	16
Buckland	1,734	1,802	(68)
Chevak	711	649	62
Chignik	54,867	86,988	(32,121)
Chuathbaluk	83	166	(83)
Clark's Point	47,498	95,151	(47,653)
Coffman Cove	0	438	(438)
Cold Bay	154	120	34
Cordova	582,548	523,115	59,433
Craig	46,197	71,946	(25,749)
Deering	915	921	(6)
Delta Junction	7,568	5,532	2,036
Dillingham	206,447	319,295	(112,848)
Eek	265	252	13
Egegik	60,837	129,095	(68,258)

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

<b>City</b>	<b>FY 98</b>	<b>FY 97</b>	<b>Difference</b>
Elim	359	344	15
Emmonak	17,043	36,192	(19,149)
Fairbanks	151,211	157,333	(6,122)
False Pass	31,070	17,893	13,177
Fort Yukon	0	1,500	(1,500)
Galena	5,905	3,994	1,911
Gambell	804	736	68
Golovin	0	10	(10)
Goodnews Bay	268	231	37
Grayling	229	231	(2)
Haines	12,678	13,691	(1,013)
Holy Cross	349	321	28
Homer	96,776	121,461	(24,685)
Hoonah	170,470	123,210	47,260
Hooper Bay	945	890	55
Houston	3,444	7,668	(4,224)
Huslia	281	287	(6)
Hydaburg	95	3,584	(3,489)
Kachemak	36	40	(4)
Kake	56,874	67,604	(10,730)
Kaltag	1,014	2,739	(1,725)
Kasaan	0	0	0
Kasigluk	0	0	0
Kenai	284,614	261,773	22,841
Ketchikan	310,959	285,201	25,758
Kiana	3,027	2,818	209
King Cove	233,544	294,115	(60,571)
Kivalina	2,092	1,992	100
Klawock	1,500	0	1,500
Kobuk	790	749	41
Kodiak	640,876	606,161	34,715
Kotzebue	37,009	35,630	1,379
Koyuk	475	16,474	(15,999)
Larsen Bay	55,135	34,864	20,271
Lower Kalskag	201	193	8
Manokotak	2,944	2,757	187
Marshall	383	394	(11)
McGrath	4,000	4,000	0
Mekoryuk	5,318	9,774	(4,456)
Mountain Village	1,036	1,018	18
Nenana	8,373	6,708	1,665
New Stuyahok	490	462	28
Newhalen	282	232	50
Nome	20,352	21,731	(1,379)
Nondalton	385	336	49
Noorvik	3,367	3,216	151
North Pole	44,968	41,362	3,606
Nulato	515	509	6

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

<b>City</b>	<b>FY 98</b>	<b>FY 97</b>	<b>Difference</b>
Nunapitchuk	400	403	(3)
Old Harbor	327	354	(27)
Palmer	68,641	100,262	(31,621)
Pelican	87,304	56,907	30,397
Petersburg	581,434	698,140	(116,706)
Pilot Point	1,628	86,309	(84,681)
Pilot Station	500	0	500
Port Lions	441	13,705	(13,264)
Quinhagak	516	494	22
Ruby	0	1,500	(1,500)
Russian Mission	292	279	13
Saint George	120,688	169,855	(49,167)
Saint Mary's	709	707	2
Saint Michael	400	387	13
Saint Paul	680,280	966,855	(286,575)
Sand Point	130,424	112,697	17,727
Savoonga	563	975	(412)
Scammon Bay	412	437	(25)
Selawik	3,664	3,320	344
Seldovia	5,651	6,007	(356)
Seward	252,232	194,981	57,251
Shageluk	130	129	1
Shaktoolik	351	17,378	(17,027)
Shishmaref	701	838	(137)
Shungnak	1,752	1,702	50
Skagway	10,150	6,650	3,500
Soldotna	51,071	38,406	12,665
Stebbins	553	533	20
Tanana	0	1,500	(1,500)
Tenakee Springs	1,500	801	699
Thorne Bay	0	1,500	(1,500)
Togiak	84,398	351,984	(267,586)
Toksook Bay	3,865	1,032	2,833
Tununak	0	0	0
Unalakleet	11,243	43,156	(31,913)
Unalaska	4,860,200	4,311,295	548,905
Upper Kalskag	237	213	24
Valdez	339,782	310,182	29,600
Wales	259	249	10
Wasilla	100,348	150,842	(50,494)
White Mountain	0	17	(17)
Whittier	86,147	54,087	32,060
Wrangell	68,329	71,323	(2,994)
<b>Total Cities</b>	<b>11,389,430</b>	<b>11,648,629</b>	<b>(259,199)</b>
<b>Grand Total</b>	<b><u>\$19,275,601</u></b>	<b><u>\$20,618,442</u></b>	<b><u>-\$1,342,841</u></b>

Table 2  
FY 98 Shared Amounts by Municipality by Tax and License Type

Municipality	Total	Aviation Fuel	Coin-Op Devices	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Anchorage	\$ 1,115,636	\$17,086	\$8,521	\$573,615	\$72,686	\$0	\$143,128	\$300,600
Juneau	306,425	79,869	1,450	0	165,906	0	0	59,200
Sitka	644,595	0	1,287	0	623,208	0	0	20,100
<b>Total Municipalities</b>	<b>2,066,656</b>	<b>96,955</b>	<b>11,258</b>	<b>573,615</b>	<b>861,800</b>	<b>0</b>	<b>143,128</b>	<b>379,900</b>
<b>Borough</b>								
Aleutians East	1,309,926	0	0	0	1,212,391	97,535	0	0
Bristol Bay	1,173,615	0	0	9,167	1,100,120	5,098	48,730	10,500
Denali	28,521	0	146	14,766	0	0	13,609	0
Fairbanks North Star	263,374	0	1,193	261,560	621	0	0	0
Haines	188,066	0	0	0	188,066	0	0	0
Kenai Peninsula	859,657	0	870	141,824	712,203	3,112	1,648	0
Ketchikan Gateway	317,919	8,785	0	0	309,134	0	0	0
Kodiak Island	866,645	0	0	11,568	841,131	13,946	0	0
Lake and Peninsula	217,033	0	0	996	216,037	0	0	0
Matanuska-Susitna	325,443	0	156	110,698	0	0	214,589	0
North Slope	84,505	0	0	0	0	0	84,505	0
Northwest Arctic	1,869	0	0	588	0	0	1,281	0
Yakutat	182,942	0	0	0	175,206	636	0	7,100
<b>Total Boroughs</b>	<b>5,819,515</b>	<b>8,785</b>	<b>2,365</b>	<b>551,167</b>	<b>4,754,909</b>	<b>120,327</b>	<b>364,362</b>	<b>17,600</b>
<b>City</b>								
Akhiok	0	0	0	0	0	0	0	0
Akutan	510,991	0	0	0	409,960	98,531	0	2,500
Alakanuk	610	0	0	610	0	0	0	0
Aleknagik	2,850	0	0	327	0	0	2,523	0
Ambler	1,908	0	0	494	0	0	1,414	0
Anderson	3,659	0	0	962	0	0	2,697	0
Anvik	765	0	0	173	592	0	0	0
Atka	26,400	0	0	0	16,652	9,748	0	0
Barrow	23,030	0	0	23,030	0	0	0	0
Bethel	39,153	0	0	0	39,153	0	0	0
Brevig Mission	232	0	0	232	0	0	0	0
Buckland	1,734	0	0	0	0	0	1,734	0

Table 2  
FY 98 Shared Amounts by Municipality by Tax and License Type

City	Total	Aviation Fuel	Coin-Op Devices	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Chevak	711	0	0	711	0	0	0	0
Chignik	54,867	0	0	0	54,867	0	0	0
Chuathbaluk	83	0	0	83	0	0	0	0
Clark's Point	47,498	0	0	0	46,657	0	841	0
Coffman Cove	0	0	0	0	0	0	0	0
Cold Bay	154	0	154	0	0	0	0	0
Cordova	582,548	0	0	11,104	520,327	0	34,567	16,550
Craig	46,197	0	0	0	39,797	0	0	6,400
Deering	915	0	0	0	0	0	915	0
Delta Junction	7,568	0	18	4,850	0	0	0	2,700
Dillingham	206,447	0	0	7,856	159,263	0	35,328	4,000
EEK	265	0	0	265	0	0	0	0
Egegik	60,837	0	0	0	60,837	0	0	0
Elim	359	0	0	359	0	0	0	0
Emmonak	17,043	0	0	1,012	16,031	0	0	0
Fairbanks	151,211	0	4,168	63,693	0	0	0	83,350
False Pass	31,070	0	0	0	31,070	0	0	0
Fort Yukon	0	0	0	0	0	0	0	0
Galena	5,905	0	0	0	2,805	0	0	3,100
Gambell	804	0	0	804	0	0	0	0
Golovin	0	0	0	0	0	0	0	0
Goodnews Bay	268	0	0	268	0	0	0	0
Graying	229	0	0	229	0	0	0	0
Haines	12,678	0	72	0	1,456	0	0	11,150
Holy Cross	349	0	0	349	0	0	0	0
Homer	96,776	0	791	22,746	56,589	0	0	16,650
Hoonah	170,470	0	0	0	168,970	0	0	1,500
Hooper Bay	945	0	0	945	0	0	0	0
Houston	3,444	0	0	175	0	0	3,269	0
Huslia	281	0	0	281	0	0	0	0
Hydaburg	95	0	0	0	95	0	0	0
Kachemak	36	0	36	0	0	0	0	0
Kake	56,874	0	0	0	56,874	0	0	0
Kaitag	1,014	0	0	314	700	0	0	0
Kenai	284,614	31,355	1,395	28,664	201,800	0	0	21,400
Ketchikan	310,959	0	1,572	0	270,987	0	0	38,400

Table 2  
 FY 98 Shared Amounts by Municipality by Tax and License Type

City	Total	Aviation Fuel	Coin-Op Devices	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Kiana	3,027	0	0	594	0	0	2,433	0
King Cove	233,544	0	0	0	231,044	0	0	2,500
Kivalina	2,092	0	0	455	0	0	1,637	0
Klawock	1,500	0	0	0	0	0	0	1,500
Kobuk	790	0	0	0	0	0	790	0
Kodiak	640,876	3,889	707	33,498	561,788	17,894	0	23,100
Kotzebue	37,009	0	0	10,003	0	0	27,006	0
Koyuk	475	0	0	475	0	0	0	0
Larsen Bay	55,135	0	0	0	55,135	0	0	0
Lower Kalskag	201	0	0	201	0	0	0	0
Manokotak	2,944	0	0	0	0	0	2,944	0
Marshall	383	0	0	383	0	0	0	0
McGrath	4,000	0	0	0	0	0	0	4,000
Mekoryuk	5,318	0	0	316	5,002	0	0	0
Mountain Village	1,036	0	0	1,036	0	0	0	0
Nenana	8,373	0	127	1,746	100	0	0	6,400
New Stuyahok	490	0	0	490	0	0	0	0
Newhalen	282	0	0	282	0	0	0	0
Nome	20,352	0	344	0	608	0	0	19,400
Nondalton	385	0	0	385	0	0	0	0
Noorvik	3,367	0	0	710	0	0	2,657	0
North Pole	44,968	0	580	36,467	621	0	0	7,300
Nulato	515	0	0	515	0	0	0	0
Nunapitchuk	400	0	0	400	0	0	0	0
Old Harbor	327	0	0	327	0	0	0	0
Palmer	68,641	3,256	181	16,672	0	0	36,432	12,100
Pelican	87,304	0	0	0	81,898	806	0	4,600
Petersburg	581,434	0	145	0	569,889	0	0	11,400
Pilot Point	1,628	0	0	0	1,628	0	0	0
Pilot Station	500	0	0	500	0	0	0	0
Port Lions	441	0	0	441	0	0	0	0
Quinhagak	516	0	0	516	0	0	0	0
Ruby	0	0	0	0	0	0	0	0
Russian Mission	292	0	0	292	0	0	0	0
Saint George	120,688	0	0	0	119,188	0	0	1,500
Saint Mary's	709	0	0	709	0	0	0	0
Saint Michael	400	0	0	400	0	0	0	0
Saint Paul	680,280	0	0	0	586,273	93,407	0	600
Sand Point	130,424	0	0	0	126,933	(209)	0	3,700



**Table 2  
FY 98 Shared Amounts by Municipality by Tax and License Type**

City	Total	Aviation Fuel	Coin-Op Devices	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Savoonga	563	0	0	563	0	0	0	0
Scammon Bay	412	0	0	412	0	0	0	0
Selawik	3,664	0	0	768	0	0	2,896	0
Seldovia	5,651	0	0	1,401	0	0	0	4,250
Seward	252,232	0	127	0	235,157	2,998	0	13,950
Shageluk	130	0	0	130	0	0	0	0
Shaktolik	351	0	0	351	0	0	0	0
Shishmaref	701	0	72	629	0	0	0	0
Shungnak	1,752	0	0	569	0	0	1,183	0
Skagway	10,150	0	0	0	0	0	0	10,150
Soldotna	51,071	0	1,726	21,265	0	0	0	28,080
Stebbins	553	0	0	553	0	0	0	0
Tanana	0	0	0	0	0	0	0	0
Tenakee Springs	1,500	0	0	0	0	0	0	1,500
Thorne Bay	0	0	0	0	0	0	0	0
Togiak	84,398	0	0	985	83,413	0	0	0
Toksook Bay	3,865	0	0	528	3,337	0	0	0
Unalakleet	11,243	0	0	1,970	9,273	0	0	0
Unalaska	4,860,200	0	36	0	2,129,684	2,714,280	0	16,200
Upper Kalskag	237	0	0	237	0	0	0	0
Valdez	339,782	0	287	27,241	255,444	0	40,510	16,300
Wales	259	0	0	259	0	0	0	0
Wasilla	100,348	0	649	29,238	0	0	54,761	15,700
White Mountain	0	0	0	0	0	0	0	0
Whittier	86,147	0	0	2,757	77,490	0	0	5,900
Wrangell	68,329	0	163	0	60,166	0	0	8,000
<b>Total Cities</b>	<b>11,389,430</b>	<b>38,500</b>	<b>13,350</b>	<b>368,205</b>	<b>7,349,553</b>	<b>2,937,455</b>	<b>256,537</b>	<b>425,830</b>
<b>Grand Total</b>	<b>\$19,275,601</b>	<b>\$144,240</b>	<b>\$26,973</b>	<b>\$1,492,987</b>	<b>\$12,966,262</b>	<b>\$3,057,782</b>	<b>\$764,027</b>	<b>\$823,330</b>

<b>Number of Communities Shared With</b>	<b>129</b>	<b>6</b>	<b>28</b>	<b>78</b>	<b>54</b>	<b>13</b>	<b>27</b>	<b>40</b>
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**Table 3  
Aviation Motor Fuel Tax**

Municipality	FY 98	FY 97	FY 96	FY 95	FY 94	Total All Years
Anchorage (Merrill Field)	\$ 17,086	\$ 16,756	\$ 19,728	\$ 19,718	\$ 17,986	\$ 91,274
Juneau	79,869	69,739	66,797	55,914	31,140	303,459
Sitka*	0	0	0	3,603	21,830	25,433
<b>Total Municipalities</b>	<b>96,955</b>	<b>86,495</b>	<b>86,525</b>	<b>79,235</b>	<b>70,956</b>	<b>420,166</b>
<b>Borough</b>						
Ketchikan Gateway	8,785	31,309	38,396	33,407	19,101	130,998
<b>Total Borough</b>	<b>8,785</b>	<b>31,309</b>	<b>38,396</b>	<b>33,407</b>	<b>19,101</b>	<b>130,998</b>
<b>City</b>						
Kenai	31,355	26,219	26,172	23,907	4,989	112,643
Kodiak	3,889	4,253	4,636	3,910	10,776	27,465
Palmer	3,256	1,655	2,912	2,335	2,840	12,998
Soldotna	0	0	0	0	1,190	1,190
<b>Total Cities</b>	<b>38,500</b>	<b>32,127</b>	<b>33,720</b>	<b>30,152</b>	<b>19,795</b>	<b>154,295</b>
<b>Grand Total<sup>1</sup></b>	<b>\$144,240</b>	<b>\$149,931</b>	<b>\$158,641</b>	<b>\$142,794</b>	<b>\$109,852</b>	<b>\$705,458</b>
<b>Cost of Collection</b>	<b>\$5,217</b>	<b>\$3,471</b>	<b>\$2,520</b>	<b>N/A</b>	<b>N/A</b>	<b>\$11,208</b>
<b>Number of Communities Shared With</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>8</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**

Municipality	FY 98	FY 97	FY 96	FY 95	FY 94	Total All Years
Anchorage	\$8,521	\$15,048	\$12,492	\$22,965	\$23,042	\$82,068
Juneau	1,450	1,583	1,601	1,840	1,958	8,432
Sitka	1,287	1,116	1,148	1,588	1,136	6,275
<b>Total Municipalities</b>	<b>11,258</b>	<b>17,747</b>	<b>15,241</b>	<b>26,393</b>	<b>26,136</b>	<b>96,775</b>
<b>Borough</b>						
Bristol Bay	0	0	0	0	0	0
Denali	146	319	219	96	0	780
Fairbanks North Star	1,193	1,352	1,549	1,206	1,703	7,003
Haines	0	0	0	0	0	0
Kenai Peninsula	870	2,178	1,477	1,080	1,680	7,285
Ketchikan Gateway	0	0	0	0	0	0
Kodiak Island	0	140	128	144	192	604
Matanuska-Susitna	156	797	857	692	1,432	3,934
Yakutat	0	0	60	24	96	180
<b>Total Boroughs</b>	<b>2,365</b>	<b>4,786</b>	<b>4,290</b>	<b>3,242</b>	<b>5,103</b>	<b>19,786</b>
<b>City</b>						
Anderson	0	27	97	72	48	244
Cold Bay	154	120	109	0	0	383
Cordova	0	0	18	24	72	114
Craig	0	0	0	24	48	72
Delta Junction	18	20	18	40	24	120
Dillingham	0	60	0	120	96	276
Fairbanks	4,168	4,020	3,939	4,502	4,650	21,279
Gambell	0	0	0	0	70	70

**Table 4  
Coin-Operated Devices Tax**

City	FY 98	FY 97	FY 96	FY 95	FY 94	Total All Years
Golovin	0	10	0	0	0	10
Haines	72	40	36	48	72	268
Homer	791	1,045	1,158	1,684	1,120	5,798
Hoonah	0	100	73	72	144	389
Huslia	0	0	0	0	0	0
Kachemak	36	40	36	0	0	112
Kenai	1,395	957	1,057	1,953	1,661	7,023
Ketchikan	1,572	1,706	1,546	2,390	889	8,103
Kodiak	707	757	620	1,344	1,368	4,796
Mekoryuk	0	0	73	0	120	193
Nenana	127	159	118	120	72	596
Nome	344	445	456	336	374	1,955
North Pole	580	470	346	240	468	2,104
Palmer	181	140	201	366	288	1,166
Pelican	0	60	55	15	72	202
Petersburg	145	179	346	600	456	1,726
Quinhagak	0	0	0	56	0	56
Scammon Bay	0	0	0	0	0	0
Seldovia	0	0	0	0	54	54
Seward	127	399	401	360	408	1,695
Shishmaref	72	259	0	0	0	331
Soldotna	1,726	950	966	1,800	1,152	6,594
Unalaska	36	40	237	168	360	841

**Table 4  
Coin-Operated Devices Tax**

City	FY 98	FY 97	FY 96	FY 95	FY 94	Total All Years
Valdez	287	518	345	432	864	2,446
Wasilla	649	80	273	384	684	2,070
White Mountain	0	17	0	0	0	17
Wrangell	163	179	164	240	288	1,034
<b>Total Cities</b>	<b>13,350</b>	<b>12,797</b>	<b>12,688</b>	<b>17,380</b>	<b>15,922</b>	<b>72,137</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>\$47,161</b>	<b>\$188,698</b>
<b>Cost of Collection</b>	<b>\$8,751</b>	<b>\$7,204</b>	<b>\$10,200</b>	<b>N/A</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>35</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 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>FY 95</b>	<b>FY 94</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage	\$ 573,615	\$ 567,483	\$ 554,936	\$ 543,462	\$ 527,500	\$ 2,766,997
<b>Total Municipality</b>	<b>573,615</b>	<b>567,483</b>	<b>554,936</b>	<b>543,462</b>	<b>527,500</b>	<b>2,766,997</b>
<b>Borough</b>						
Bristol Bay	9,167	9,323	8,954	9,373	9,433	46,249
Denali	14,766	14,979	64,725	0	0	94,470
Fairbanks North Star	261,560	158,063	135,021	134,077	126,209	814,930
Kenai Peninsula	141,824	146,597	141,964	132,291	107,043	669,719
Kodiak Island	11,568	10,622	10,220	11,547	9,275	53,232
Lake and Peninsula	996	929	599	599	0	3,123
Matanuska-Susitna	110,698	110,268	103,698	103,417	97,716	525,797
Northwest Arctic	588	549	922	0	0	2,059
<b>Total Boroughs</b>	<b>551,167</b>	<b>451,330</b>	<b>466,103</b>	<b>391,304</b>	<b>349,676</b>	<b>2,209,580</b>
<b>City</b>						
Alakanuk	610	547	493	481	465	2,596
Aleknagik	327	326	320	302	303	1,578
Ambler	494	502	484	490	448	2,418
Anderson	962	1,040	1,049	1,061	996	5,108
Anvik	173	173	152	173	162	833
Barrow	23,030	21,653	20,682	20,126	19,347	104,838
Brevig Mission	232	216	213	215	92	968
Chevak	711	649	661	571	563	3,155
Chuathbaluk	83	166	0	0	0	249
Cordova	11,104	10,974	10,695	10,387	9,413	52,573
Delta Junction	4,850	5,512	4,633	3,513	3,179	21,688
Dillingham	7,856	7,814	7,690	7,255	7,284	37,899
EEK	265	252	255	240	233	1,245
Elim	359	344	331	305	292	1,631
Emmonak	1,012	952	973	1,019	1,000	4,956
Fairbanks	63,693	51,113	47,439	47,108	44,344	253,697

**Table 5  
Electric Cooperative Tax**

City	FY 98	FY 97	FY 96	FY 95	FY 94	Total All Years
Gambell	804	736	811	737	629	3,717
Goodnews Bay	268	228	271	241	226	1,233
Grayling	229	231	230	232	215	1,137
Holy Cross	349	321	327	320	297	1,614
Homer	22,746	23,206	23,340	22,776	27,616	119,685
Hooper Bay	945	890	809	900	825	4,369
Houston	175	200	189	193	185	943
Huslia	281	287	269	247	224	1,308
Kaltag	314	312	277	277	283	1,462
Kasaan	0	0	0	507	0	507
Kasigluk	0	0	520	0	0	520
Kenai	28,664	28,814	27,535	27,829	35,580	148,422
Kiana	594	587	560	537	537	2,816
Kivalina	455	432	417	421	468	2,193
Kodiak	33,498	33,803	35,971	32,310	36,498	172,080
Kotzebue	10,003	9,673	9,710	9,162	8,520	47,068
Koyuk	475	381	355	341	329	1,881
Lower Kalskag	201	193	197	189	174	955
Marshall	383	394	0	363	366	1,506
Mekoryuk	316	332	335	333	329	1,645
Mountain Village	1,036	1,018	1,040	975	851	4,920
Nenana	1,746	1,806	1,876	1,877	1,831	9,137
New Stuyahok	490	462	442	403	357	2,154
Newhalen	282	232	208	208	218	1,148
Nondalton	385	336	315	318	300	1,654
Noorvik	710	694	644	623	640	3,310
North Pole	36,467	35,921	33,797	32,258	30,801	169,244
Nulato	515	509	437	410	386	2,257
Nunapitchuk	400	403	386	349	335	1,873
Old Harbor	327	339	334	332	332	1,664
Palmer	16,672	17,081	16,426	16,340	15,573	82,092
Pilot Station	500	490	489	465	456	2,400
Port Lions	441	406	355	345	353	1,900
Quinhagak	516	494	478	467	437	2,392
City						

**Table 5  
Electric Cooperative Tax**

	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>FY 95</b>	<b>FY 94</b>	<b>Total All Years</b>
Russian Mission	292	279	250	245	234	1,300
Saint Mary's	709	707	724	760	739	3,639
Saint Michael	400	387	387	392	357	1,923
Savoonga	563	537	514	553	541	2,708
Scammon Bay	412	437	424	401	399	2,072
Selawik	768	682	647	613	578	3,288
Seldovia	1,401	1,405	1,395	1,355	1,361	6,917
Shageluk	130	129	124	432	124	939
Shaktolik	351	346	324	0	299	1,320
Shishmaref	629	579	563	555	533	2,859
Shungnak	569	516	512	504	485	2,585
Soldotna	21,265	21,256	19,957	19,747	21,949	104,174
Stebbins	553	533	493	473	465	2,517
Togiak	985	942	939	897	857	4,620
Toksook Bay	528	501	466	458	432	2,385
Tununak	0	0	327	331	317	976
Unalakleet	1,970	1,929	3,828	0	1,808	9,535
Upper Kalskag	237	213	190	185	187	1,012
Valdez	27,241	25,811	10,148	24,962	23,992	112,153
Wales	259	249	252	238	221	1,219
Wasilla	29,238	29,300	28,015	27,781	25,443	139,777
Whittier	2,757	3,077	3,092	2,932	3,031	14,888
<b>Total Cities</b>	<b>368,205</b>	<b>353,259</b>	<b>328,991</b>	<b>330,348</b>	<b>338,643</b>	<b>1,719,446</b>
<b>Grand Total<sup>1</sup></b>	<b>\$1,492,987</b>	<b>\$1,372,072</b>	<b>\$1,350,030</b>	<b>\$1,265,114</b>	<b>\$1,215,819</b>	<b>\$6,696,022</b>
<b>Cost of Collection</b>	<b>\$1,834</b>	<b>\$637</b>	<b>\$1,500</b>	<b>N/A</b>	<b>N/A</b>	<b>\$3,971</b>
<b>Number of Communities Shared With</b>	<b>78</b>	<b>78</b>	<b>78</b>	<b>75</b>	<b>75</b>	<b>81</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**

Municipality	FY 98	FY 97	FY 96	FY 95	FY 94	Total All Years
Anchorage	\$ 72,686	\$ 61,833	\$ 119,700	\$ 136,889	\$ 85,441	\$ 476,549
Juneau	165,906	97,467	73,273	83,169	38,767	458,582
Sitka	623,208	507,034	646,763	733,701	484,705	2,995,411
<b>Total Municipalities</b>	<b>861,800</b>	<b>666,334</b>	<b>839,736</b>	<b>953,759</b>	<b>608,913</b>	<b>3,930,542</b>
<b>Borough</b>						
Aleutians East	1,212,391	989,420	1,367,815	1,179,272	1,834,575	6,583,473
Bristol Bay	1,100,120	2,415,576	2,939,568	2,659,167	2,040,447	11,154,877
Haines	188,066	182,360	246,576	318,181	255,514	1,190,697
Kenai Peninsula	712,203	674,347	580,353	738,650	665,103	3,370,655
Ketchikan Gateway	309,134	267,518	334,950	362,944	300,585	1,575,131
Kodiak Island	841,131	920,903	1,226,387	1,029,408	945,920	4,963,749
Lake and Peninsula	216,037	59,477	365,151	888,676	379,008	1,908,348
North Star	621	0	234	511	0	1,366
Yakutat	175,206	130,742	161,698	201,292	145,750	814,687
<b>Total Boroughs</b>	<b>4,754,909</b>	<b>5,640,343</b>	<b>7,222,732</b>	<b>7,378,099</b>	<b>6,566,902</b>	<b>31,562,986</b>
<b>City</b>						
Akhiok	0	4,748	0	19	0	4,767
Akutan	409,960	287,023	286,439	236,242	265,328	1,484,992
Angoon	0	0	201	0	0	201
Aniak	0	0	3,862	5,088	0	8,950
Anvik	592	0	0	338	277	1,207
Atka	16,652	17,720	11,482	15,132	628	61,614
Bethel	39,153	28,522	3,271	83,737	69,479	224,162
Chignik	54,867	86,081	99,758	95,968	86,988	423,662
Clark's Point	46,657	94,363	165,732	175,250	303,370	785,372
Coffman Cove	0	438	0	0	0	438
Cold Bay	0	0	544	0	0	544
Cordova	520,327	463,608	502,714	442,733	264,273	2,193,656
Craig	39,797	62,096	36,380	30,335	32,990	201,597
Dillingham	159,263	272,555	268,745	261,898	159,210	1,121,672

**Table 6  
Fisheries Business Tax**

City	FY 98	FY 97	FY 96	FY 95	FY 94	Total All Years
Egegik	60,837	129,095	125,184	0	0	315,116
Emmonak	16,031	35,240	44,172	35,213	14,982	145,638
Fairbanks	0	0	13	100	0	113
False Pass	31,070	17,893	67,030	21,069	96,854	233,916
Galena	2,805	2,494	6,357	2,048	1,672	15,376
Goodnews Bay	0	3	3,310	302	347	3,962
Haines	1,456	1,401	1,263	637	708	5,465
Homer	56,589	67,460	68,464	91,790	84,334	368,637
Hoonah	168,970	120,610	102,877	99,264	57,853	549,574
Hooper Bay	0	0	8,060	1,268	0	9,328
Hydaburg	95	3,584	6,120	0	0	9,799
Kake	56,874	66,104	59,041	73,376	33,611	289,006
Kaitag	700	2,427	3,051	0	475	6,653
Kasaan	0	0	300	0	0	300
Kenai	201,800	183,283	88,861	177,974	121,475	773,393
Ketchikan	270,987	238,795	317,661	323,163	209,225	1,359,831
King Cove	231,044	290,115	371,083	475,417	399,081	1,766,740
Klawock	0	0	2,030	0	5	2,035
Kodiak	561,788	531,056	685,286	644,353	556,915	2,979,398
Koyuk	0	16,093	0	0	0	16,093
Larsen Bay	55,135	34,864	59,072	51,986	61,377	262,434
Mekoryuk	5,002	9,442	15,598	410	285	30,737
Nenana	100	743	1,645	578	96	3,162
Nome	608	6,486	14,683	0	0	21,777
North Pole	621	371	220	411	679	2,302
Old Harbor	0	15	2	0	0	17
Ouzinkie	0	0	0	0	33	33
Pelican	81,898	52,847	152,322	165,808	132,518	585,393
Petersburg	569,889	685,500	854,108	826,209	746,865	3,682,571
Pilot Point	1,628	85,819	39,550	78,987	19,232	225,216

**Table 6  
Fisheries Business Tax**

City	FY 98	FY 97	FY 96	FY 95	FY 94	Total All Years
Port Heiden	0	0	0	0	0	0
Port Lions	0	13,299	1,683	0	0	14,982
Saint George	119,188	169,855	397,159	287,118	358,994	1,332,315
Saint Michael	0	0	10,300	0	0	10,300
Saint Paul	586,273	844,696	2,037,703	2,534,079	1,877,080	7,879,831
Sand Point	126,933	108,557	158,700	90,021	93,049	577,260
Savoonga	0	438	0	0	0	438
Seldovia	0	2	0	0	0	2
Seward	235,157	174,277	223,843	125,329	142,157	900,763
Shaktoolik	0	17,032	49,747	0	0	66,779
Skagway	0	0	0	0	129	129
Soldotna	0	0	0	53	26	79
Tenakee Springs	0	201	165	0	680	1,046
Thorne Bay	0	0	0	970	0	970
Togiak	83,413	350,223	407,464	187,157	96,017	1,124,274
Toksook Bay	3,337	531	1,236	0	15	5,119
Tununak	0	0	2,776	0	0	2,776
Unalakleet	9,273	41,227	28,600	5,084	2,064	86,248
Unalaska	2,129,684	1,895,284	2,641,387	2,193,707	2,614,162	11,474,224
Valdez	255,444	181,525	263,542	267,993	127,678	1,096,182
Whittier	77,490	46,710	31,932	82,368	62,467	300,967
Wrangell	60,166	57,944	81,211	77,381	72,754	349,456
<b>Total Cities</b>	<b>7,349,553</b>	<b>7,800,695</b>	<b>10,813,939</b>	<b>10,268,363</b>	<b>9,168,437</b>	<b>45,400,987</b>
<b>Grand Total</b>	<b>\$12,966,262</b>	<b>\$14,107,372</b>	<b>\$18,876,407</b>	<b>\$18,600,221</b>	<b>\$16,344,252</b>	<b>\$80,894,514</b>
<b>Number of Communities Shared With</b>	<b>54</b>	<b>62</b>	<b>67</b>	<b>55</b>	<b>56</b>	<b>78</b>
<b>Additional Sharing with DCRA</b>	<b>\$1,208,039</b>	<b>\$1,275,991</b>	<b>\$827,033</b>	<b>\$849,798</b>	<b>\$837,572</b>	<b>\$4,998,433</b>

N/A - Not Applicable. Additional sharing provisions (AS 43.75.137) took effect July 1, 1992.

Table 7  
Fishery Resource Landing Tax

Municipality	FY 98	FY 97 <sup>(1)</sup>	FY 96	FY 95 <sup>+</sup>	FY 94 <sup>**</sup>	Total All Years
Sitka	\$ 0	\$ 135	\$ 2,205	\$ 0	\$ 0	\$ 2,340
<b>Total Municipalities</b>	<b>0</b>	<b>135</b>	<b>2,205</b>	<b>0</b>	<b>0</b>	<b>2,340</b>
<b>Borough</b>						
Aleutians East	97,535	51,735	20,786	4,162	0	174,218
Bristol Bay	5,098	0	0	0	0	5,098
Kenai Peninsula	3,112	29,267	25,450	11,770	0	69,599
Kodiak Island	13,946	23,585	31,683	47,343	0	116,557
Lake and Peninsula	0	907	0	0	0	907
Yakutat	636	2,979	854	3,266	0	7,735
<b>Total Boroughs</b>	<b>120,327</b>	<b>108,473</b>	<b>78,773</b>	<b>66,541</b>	<b>0</b>	<b>374,114</b>
<b>City</b>						
Akutan	98,531	47,948	7,506	0	0	153,985
Atka	9,748	21,583	16,689	12,471	0	60,491
Chignik	0	907	0	0	0	907
Kenai	0	0	1,154	0	0	1,154
Kodiak	17,894	10,992	11,311	26,513	0	66,710
Pelican	806	0	0	0	0	806
Petersburg	0	5,161	0	0	0	5,161
Saint Paul	93,407	118,159	200,726	242,716	0	655,008
Sand Point	(209)	140	2,191	521	0	2,643
Seward	2,998	(695)	24,296	1,455	0	28,054
Togiak	0	819	777	0	0	1,596
Unalaska	2,714,280	2,407,671	2,931,067	2,484,618	0	10,537,636
<b>Total Cities</b>	<b>2,937,455</b>	<b>2,612,685</b>	<b>3,195,717</b>	<b>2,768,294</b>	<b>0</b>	<b>11,514,151</b>
<b>GRAND TOTAL</b>	<b>\$3,057,782</b>	<b>\$2,721,293</b>	<b>\$3,276,695</b>	<b>\$2,834,835</b>	<b>\$0</b>	<b>\$11,890,605</b>
<b>Number of Communities Subject to Sharing</b>	<b>13</b>	<b>16</b>	<b>14</b>	<b>10</b>	<b>0</b>	<b>19</b>
<b>Additional Sharing with DCRA</b>	<b>\$53,273</b>	<b>\$329,993</b>	<b>\$43,977</b>	<b>\$61,570</b>	<b>N/A</b>	<b>\$488,813</b>

\* 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.

\*\* Fisheries resource landing tax took effect January 1, 1994. Calendar year 1994 landing tax returns were due June 30, 1995.

(1) FY97 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**

	<b>FY 98</b>	<b>FY 97</b>	<b>FY 96</b>	<b>FY 95</b>	<b>FY 94</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage	\$143,128	\$289,416	\$253,407	\$220,512	\$213,692	\$1,120,155
<b>Total Municipality</b>	<b>143,128</b>	<b>289,416</b>	<b>253,407</b>	<b>220,512</b>	<b>213,692</b>	<b>1,120,155</b>
<b>Borough</b>						
Bristol Bay	48,730	41,613	41,220	38,616	154,699	324,879
Denali	13,609	28,941	25,468	22,721	22,685	113,424
Kenai Peninsula	1,648	2,800	2,632	2,190	2,897	12,167
Matanuska-Susitna	214,589	423,854	357,186	336,344	326,285	1,658,257
North Slope	84,505	78,713	80,817	78,718	277,780	600,533
Northwest Arctic	1,281	1,141	1,241	0	0	3,663
<b>Total Boroughs</b>	<b>364,362</b>	<b>577,062</b>	<b>508,564</b>	<b>478,589</b>	<b>784,346</b>	<b>2,712,923</b>
<b>City</b>						
Aleknagik	2,523	1,182	1,908	1,572	1,299	8,484
Ambler	1,414	1,662	1,611	1,671	1,662	8,021
Anderson	2,697	7,468	5,934	6,222	6,569	28,890
Buckland	1,734	1,802	1,607	1,584	1,659	8,386
Clark's Point	841	788	763	626	673	3,691
Cordova	34,567	34,633	35,029	31,622	29,375	165,226
Deering	915	921	821	902	899	4,457
Dillingham	35,328	34,266	33,590	30,724	31,709	165,617
Houston	3,269	7,468	6,272	6,375	6,351	29,735
Kiana	2,433	2,231	2,299	2,111	1,803	10,877
Kivalina	1,637	1,560	1,832	1,780	1,879	8,687
Kobuk	790	749	667	721	619	3,546
Kotzebue	27,006	25,957	26,346	31,901	25,224	136,434
Manokotak	2,944	2,757	1,527	2,093	1,732	11,053
Noorvik	2,657	2,522	2,537	2,383	2,473	12,572
Palmer	36,432	66,286	57,522	50,792	44,886	255,918

**Table 8  
Telephone Cooperative Tax**

City	FY 98	FY 97	FY 96	FY 95	FY 94	Total All Years
Selawik	2,896	2,638	2,500	2,782	2,567	13,383
Shungnak	1,183	1,186	1,306	1,305	1,168	6,149
Valdez	40,510	84,428	69,548	67,038	58,947	320,471
Wasilla	54,761	101,762	89,203	78,255	65,232	389,212
<b>Total Cities</b>	<b>256,537</b>	<b>382,266</b>	<b>342,822</b>	<b>322,459</b>	<b>286,725</b>	<b>1,590,809</b>
<b>Grand Total<sup>1</sup></b>	<b>\$764,027</b>	<b>\$1,248,744</b>	<b>\$1,104,793</b>	<b>\$1,021,559</b>	<b>\$1,284,762</b>	<b>\$5,423,885</b>
<b>Cost of Collection</b>	<b>\$860</b>	<b>\$252</b>	<b>\$1,500</b>	<b>N/A</b>	<b>N/A</b>	<b>\$2,612</b>
<b>Number of Communities Shared With</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>26</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**

Municipality	FY 98	FY 97	FY 96	FY 95	FY 94*	Total All Years
<b>Total Municipalities</b>	<b>379,900</b>	<b>507,600</b>	<b>451,425</b>	<b>447,350</b>	<b>662,725</b>	<b>2,449,000</b>
<b>Borough</b>						
Bristol Bay	10,500	17,300	13,300	14,800	9,400	65,300
Yakutat	7,100	4,000	600	4,000	8,500	24,200
<b>Total Boroughs</b>	<b>17,600</b>	<b>21,300</b>	<b>13,900</b>	<b>18,800</b>	<b>17,900</b>	<b>89,500</b>
<b>City</b>						
Akutan	2,500	0	0	0	1,250	3,750
Anderson	0	0	0	0	0	0
Cordova	16,550	13,900	16,550	13,525	23,775	84,300
Craig	6,400	9,850	6,400	10,500	11,050	44,200
Delta Junction	2,700	0	0	0	0	2,700
Dillingham	4,000	4,600	4,600	4,600	6,900	24,700
Fairbanks	83,350	102,200	90,375	99,150	146,675	521,750
Fort Yukon	0	1,500	0	1,500	750	3,750
Galena	3,100	1,500	2,500	1,500	3,250	11,850
Haines	11,150	12,250	11,000	9,125	14,025	57,550
Homer	16,650	29,750	21,900	25,100	33,700	127,100
Hoonah	1,500	2,500	4,000	2,500	5,250	15,750
Kake	0	1,500	0	1,500	750	3,750
Kenai	21,400	22,500	23,500	23,450	34,900	125,750
Ketchikan	38,400	44,700	45,275	39,575	65,650	233,600
King Cove	2,500	4,000	2,500	4,000	4,500	17,500

\* Reflects effect of implementation of biennial licensing.

**Table 9  
Liquor License Fees**

City	FY 98	FY 97	FY 96	FY 95	FY 94*	Total All Years
Klawock	1,500	0	0	0	1,500	3,000
Kodiak	23,100	25,300	23,100	23,400	34,800	129,700
McGrath	4,000	4,000	5,500	4,000	7,500	25,000
Nenana	6,400	4,000	5,500	4,000	7,500	27,400
Nome	19,400	14,800	18,200	14,800	25,600	92,800
North Pole	7,300	4,600	7,300	5,225	8,350	32,775
Palmer	12,100	15,100	13,900	14,100	21,050	76,250
Pelican	4,600	4,000	4,000	4,600	6,000	23,200
Petersburg	11,400	7,300	10,400	7,300	14,050	50,450
Ruby	0	1,500	0	1,500	750	3,750
Saint George	1,500	0	0	0	1,500	3,000
Saint Paul	600	4,000	600	4,000	2,600	11,800
Sand Point	3,700	4,000	3,100	4,000	5,100	19,900
Seldovia	4,250	4,600	1,250	4,600	10,300	25,000
Seward	13,950	21,000	18,550	18,500	26,425	98,425
Skagway	10,150	6,650	9,350	7,800	10,700	44,650
Soldotna	28,080	16,200	4,720	17,000	22,975	88,975
Tanana	0	1,500	0	1,500	750	3,750
Tenakee Springs	1,500	600	2,125	1,225	2,425	7,875
Thome Bay	0	1,500	0	1,500	750	3,750
Unalaska	16,200	8,300	17,300	7,200	20,850	69,850
Valdez	16,300	17,900	18,800	15,400	25,450	93,850
Wasilla	15,700	19,700	14,500	18,900	24,425	93,225
Whittier	5,900	4,300	6,050	4,300	7,900	28,450
Wrangell	8,000	13,200	8,000	13,200	18,600	61,000
<b>Total Cities</b>	<b>425,830</b>	<b>454,800</b>	<b>420,845</b>	<b>434,075</b>	<b>660,275</b>	<b>2,395,825</b>
<b>GRAND TOTAL</b>	<b>\$823,330</b>	<b>\$983,700</b>	<b>\$886,170</b>	<b>\$900,225</b>	<b>\$1,340,900</b>	<b>\$4,934,325</b>
<b>Number of Communities Shared With</b>	<b>40</b>	<b>41</b>	<b>36</b>	<b>41</b>	<b>44</b>	<b>46</b>

\* Reflects effect of implementation of biennial licensing.



## 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.

### 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

## Appendix A - Shared Taxes and Fees Statutes

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

Appendices

sufficient period of time to minimize financial hardship to the municipality involved.

## 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: 1998 Alaska Municipal Officials Directory

## Appendix D Incorporated Cities Within Alaska

<b>Home Rule Cities</b>	<b>Second Class Cities</b>	<b>Second Class Cities</b>
Cordova	Bethel	Napakiaik
Fairbanks	Bettles	Napaskiak
Kenai	Brevig Mission	New Stuyahok
Ketchikan	Buckland	Newhalen
Kodiak	Chefornak	Nightmute
Nenana	Chevak	Nikolai
North Pole	Chignik	Nondalton
Palmer	Chuathbaluk	Noorvik
Petersburg	Clark's Point	Nuiqsut
Seward	Coffman Coe	Nulato
Valdez	Cold Bay	Nunapitchuk
Wrangell	Deering	Old Harbor
	Delta Junction	Ouzinkie
<b>First Class Cities</b>	Diomedea	Pilot Point
Barrow	Eagle	Pilot Station
Craig	Eek	Platinum
Dillingham	Egegik	Point Hope
Galena	Ekwok	Port Alexander
Haines	Elim	Port Heiden
Homer	Emmonak	Port Lions
Hoonah	False Pass	Quinhagak
Hydaburg	Fort Yukon	Ruby
Take	Gambell	Russian Mission
King Cove	Golovin	St. George
Klawock	Goodnews Bay	St. Michael
Nome	Grayling	St. Paul
Pelican	Holy Cross	Savoonga
St. Mary's	Hooper Bay	Saxman
Sand Point	Houston	Scammon Bay
Seldovia	Hughes	Selawik
Skagway	Huslia	Shageluk
Soldotna	Kachemak	Shaktolik
Tanana	Kaktovik	Sheldon Point
Unalaska	Kaltag	Shishmaref
Wasilla	Kasaan	Shungnak
	Kiana	Stebbins
<b>Second Class Cities</b>	Kivalina	Teller
Akhiok	Kobuk	Tenakee Springs
Akiak	Kotlik	Thorne Bay
Akutan	Kotzebue	Togiak
Alakanuk	Koyuk	Toksook Bay
Aleknagik	Koyukuk	Unalakleet
Allakaket	Kupreanof	Upper Kalskag
Ambler	Kwethluk	Wainwright
Anaktuvuk Pass	Larsen Bay	Wales
Anderson	Lower Kalslag	White Mountain
Angoon	Manokotak	Whittier
Aniak	Marshall	
Anvik	McGrath	<b>Organized Under</b>
Atka	Mekoryuk	<b>Federal Law</b>
Atkasuk	Mountain Village	Metlakatla

Source: 1998 Alaska Municipal Officials Directory