

STATE OF ALASKA
DEPARTMENT OF REVENUE
Income and Excise Audit Division



Fiscal Year 1997
SHARED TAXES AND FEES
ANNUAL REPORT

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Tony Knowles
Governor

Wilson L. Condon
Commissioner

1997

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.

Information included in this report covers fiscal year 1997 which ended June 30, 1997.

Introduction

Alaska statutes provide that a percentage of revenue collected from certain taxes and license fees be shared with municipalities in Alaska. Income and Excise Audit 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	40.40.010	60%
Coin-Operated Devices	43.35.050	50%
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.

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*Executive
Summary*

FY 97 in Retrospect

The total amount of shared taxes and fees for FY 97 (\$20.6 million) decreased dramatically over the total shared for FY 96 (\$25.7 million). The overall decrease resulted from a sharp downturn in fisheries business tax revenue which was primarily due to low salmon prices paid to fishermen during the 1996 fishing season. The price paid to fishermen is the tax base for the fisheries business tax. Amounts shared under other tax and license fee programs for FY 97 were relatively unchanged over FY 96.

The Department of Revenue shared taxes and fees with 127 municipalities from Ketchikan to Barrow and from Sitka to Atka.

Following are highlights of the shared taxes and fees program for FY 97.

- **Shared Landing Tax Amounts Released** - In June 1997, a formal hearing decision was issued in response to challenges to the landing tax by off-shore processor groups. The decision upheld the constitutionality of the landing tax and put to rest litigation challenging the tax.

Following the formal hearing decision, the department released \$6.1 million in shared landing tax amounts to 14 municipalities that qualified under the shared tax program. The department previously had required the municipalities to hold shared tax amounts in escrow pending the outcome of the litigation. The \$6.1 million amount represented two years worth of shared taxes; FY 95 (\$2.8 million) and FY 96 (\$3.3 million). Note that FY 95 was the first effective year for the shared landing tax program.

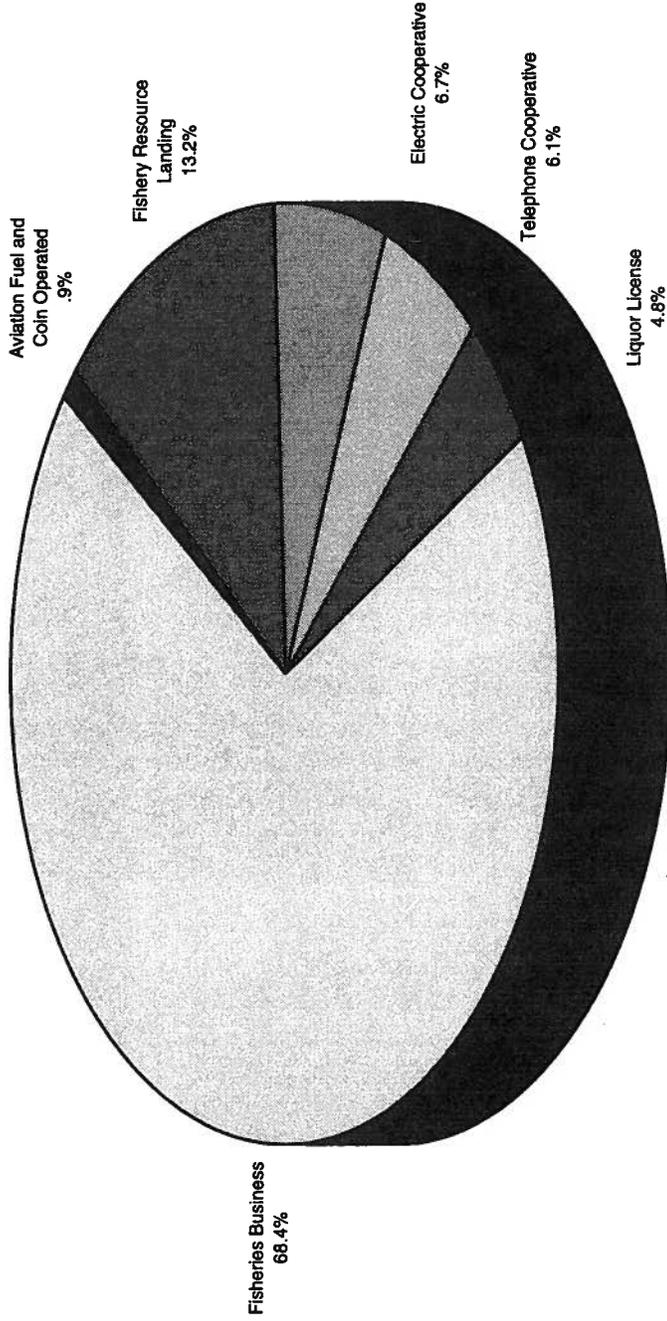
The department also released \$105,547 to the Department of Community and Regional Affairs for sharing under an allocation program administered by their department. This amount represented shared taxes from landings in the unorganized borough and thus not subject to sharing under the department's shared landing tax program.

- **Share Location Plotting Enhanced** - As part of the division's continuing efforts to gain precision in plotting locations for the basis of sharing fisheries business taxes, the division coordinated with Department of Community and Regional Affairs staff to utilize a new computerized mapping system developed by their department. The mapping system is a database of latitude and longitude points converted to precise locations in the state.

- **Top 5 Recipients** - Municipalities and boroughs receiving the largest combined amount of shared taxes and fees for FY 97:

Unalaska	\$ 4,311,295
Bristol Bay Borough	2,483,812
Anchorage	1,376,136
Aleutians East Borough	1,041,155
St. Paul	966,855
Total	<u>\$10,179,253</u>

Chart 1 - Summary of Shared Taxes and Fees



-- Prior Year Comparison --

Tax Type	FY 97		FY 96		-- Prior Year Comparison --	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$14,107,372	68.4%	\$18,876,407	73.5%	\$18,600,221	75.0%
Fishery Resource Landing	2,721,293	13.2%	3,276,695	12.8%	2,834,835	11.4%
Electric Cooperative	1,372,072	6.7%	1,350,030	5.3%	1,265,114	5.1%
Telephone Cooperative	1,248,744	6.1%	1,104,793	4.3%	1,021,559	4.1%
Liquor License Fees	983,700	4.8%	886,170	3.4%	900,225	3.6%
Aviation Motor Fuel	149,931	0.7%	158,641	0.6%	142,794	0.6%
Coin-Operated Device	35,330	0.2%	32,219	0.1%	47,015	0.2%
Total	\$20,618,442	100%	\$25,684,955	100%	\$24,811,763	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 97	FY 96	Difference
Anchorage	\$1,376,136	\$1,329,588	\$46,548
Juneau	227,789	203,471	24,318
Sitka	531,285	670,416	(139,131)
Total Municipalities	2,135,210	2,203,475	(68,265)
Borough			
Aleutians East	1,041,155	1,388,601	(347,446)
Bristol Bay	2,483,812	3,003,042	(519,230)
Denali	44,239	90,412	(46,173)
Fairbanks North Star	159,415	136,804	22,611
Haines	182,360	246,576	(64,216)
Kenai Peninsula	855,189	751,876	103,313
Ketchikan Gateway	298,827	373,346	(74,519)
Kodiak Island	955,250	1,268,418	(313,168)
Lake and Peninsula	61,313	365,750	(304,437)
Matanuska-Susitna	534,919	461,741	73,178
North Slope	78,713	80,817	(2,104)
Northwest Arctic	1,690	2,163	(473)
Yakutat	137,721	163,212	(25,491)
Total Boroughs	6,834,603	8,332,758	(1,498,155)
City			
Akhiok	4,748	0	4,748
Akutan	334,971	293,945	41,026
Alakanuk	547	493	54
Aleknagik	1,508	2,228	(720)
Ambler	2,164	2,095	69
Anderson	8,535	7,080	1,455
Angoon	0	201	(201)
Aniak	0	3,862	(3,862)
Anvik	173	152	21
Atka	39,303	28,171	11,132
Barrow	21,653	20,682	971
Bethel	28,522	3,271	25,251
Brevig Mission	216	213	3
Buckland	1,802	1,607	195
Chevak	649	661	(12)
Chignik	86,988	99,758	(12,770)
Chuathbaluk	166	0	166
Clark's Point	95,151	166,495	(71,344)
Coffman Cove	438	0	438
Cold Bay	120	653	(533)
Cordova	523,115	565,006	(41,891)
Craig	71,946	42,780	29,166
Deering	921	821	100
Delta Junction	5,532	4,651	881
Dillingham	319,295	314,625	4,670
Eek	252	255	(3)
Egegik	129,095	125,184	3,911

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 97	FY 96	Difference
Elim	344	331	13
Emmonak	36,192	45,145	(8,953)
Fairbanks	157,333	141,766	15,567
False Pass	17,893	67,030	(49,137)
Fort Yukon	1,500	0	1,500
Galena	3,994	8,857	(4,863)
Gambell	736	811	(75)
Golovin	10	0	10
Goodnews Bay	231	3,581	(3,350)
Grayling	231	230	1
Haines	13,691	12,299	1,392
Holy Cross	321	327	(6)
Homer	121,461	114,862	6,599
Hoonah	123,210	106,950	16,260
Hooper Bay	890	8,869	(7,979)
Houston	7,668	6,461	1,207
Huslia	287	269	18
Hydaburg	3,584	6,120	(2,536)
Kachemak	40	36	4
Kake	67,604	59,041	8,563
Kaltag	2,739	3,328	(589)
Kasaan	0	300	(300)
Kasigluk	0	520	(520)
Kenai	261,773	168,279	93,494
Ketchikan	285,201	364,482	(79,281)
Kiana	2,818	2,859	(41)
King Cove	294,115	373,583	(79,468)
Kivalina	1,992	2,249	(257)
Klawock	0	2,030	(2,030)
Kobuk	749	667	82
Kodiak	606,161	760,924	(154,763)
Kotzebue	35,630	36,056	(426)
Koyuk	16,474	355	16,119
Larsen Bay	34,864	59,072	(24,208)
Lower Kalskag	193	197	(4)
Manokotak	2,757	1,527	1,230
Marshall	394	0	394
McGrath	4,000	5,500	(1,500)
Mekoryuk	9,774	16,006	(6,232)
Mountain Village	1,018	1,040	(22)
Nenana	6,708	9,139	(2,431)
New Stuyahok	462	442	20
Newhalen	232	208	24
Nome	21,731	33,339	(11,608)
Nondalton	336	315	21
Noorvik	3,216	3,181	35
North Pole	41,362	41,663	(301)
Nulato	509	437	72

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 97	FY 96	Difference
Nunapitchuk	403	386	17
Old Harbor	354	336	18
Palmer	100,262	90,961	9,301
Pelican	56,907	156,377	(99,470)
Petersburg	698,140	864,854	(166,714)
Pilot Point	86,309	39,550	46,759
Pilot Station	0	489	(489)
Port Lions	13,705	2,038	11,667
Quinhagak	494	478	16
Ruby	1,500	0	1,500
Russian Mission	279	250	29
Saint George	169,855	397,159	(227,304)
Saint Mary's	707	724	(17)
Saint Michael	387	10,687	(10,300)
Saint Paul	966,855	2,239,029	(1,272,174)
Sand Point	112,697	163,991	(51,294)
Savoonga	975	514	461
Scammon Bay	437	424	13
Selawik	3,320	3,147	173
Seldovia	6,007	2,645	3,362
Seward	194,981	267,090	(72,109)
Shageluk	129	124	5
Shaktolik	17,378	50,071	(32,693)
Shishmaref	838	563	275
Shungnak	1,702	1,818	(116)
Skagway	6,650	9,350	(2,700)
Soldotna	38,406	25,643	12,763
Stebbins	533	493	40
Tanana	1,500	0	1,500
Tenakee Springs	801	2,290	(1,489)
Thorne Bay	1,500	0	1,500
Togiak	351,984	409,180	(57,196)
Toksook Bay	1,032	1,702	(670)
Tununak	0	3,103	(3,103)
Unalakleet	43,156	32,428	10,728
Unalaska	4,311,295	5,589,991	(1,278,696)
Upper Kalskag	213	190	23
Valdez	310,182	362,383	(52,201)
Wales	249	252	(3)
Wasilla	150,842	131,991	18,851
White Mountain	17	0	17
Whittier	54,087	41,074	13,013
Wrangell	71,323	89,375	(18,052)
Total Cities	11,648,629	15,148,722	(3,500,093)
Grand Total	<u>\$20,618,442</u>	<u>\$25,684,955</u>	<u>-\$5,066,513</u>

Shared Taxes and Fees
Overview

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. Reports are filed by fuel dealers and airport managers.

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 97 aviation fuel tax revenue was approximately \$8.1 million, while the total amount shared in FY 97 was \$149,931.

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 97 Statistics

Tax Shared	\$149,931
Number of Municipalities*	6

** 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.*

Coin-Operated Devices Tax

AS 43.35.050

Description

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

Sharing Cycle

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

FY 97 Statistics

Tax Shared	\$35,330
Number of Municipalities	35

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 97 Statistics

Tax Shared	\$1,372,072
Number of Municipalities	78

Fisheries Business Tax

AS 43.75.130

Description

AS 43.75.130 provides that 50% of fisheries business taxes be shared with 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 97 fisheries business tax subject to allocation by DCRA was \$1,275,991.

Sharing Cycle

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

FY 97 Statistics

Tax Shared	\$14,107,372
Number of Municipalities	62

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 97 fishery resource landing tax subject to allocation by DCRA was \$329,993.

Sharing Cycle

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

FY 97 Statistics

Tax Shared	\$2,721,293
Number of Municipalities	16

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 97 Statistics

Tax Shared	\$1,248,744
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 97 Statistics

Fees Shared	\$983,700
Number of Municipalities	41

Shared Taxes and Fees
Detail

Table 2
FY 97 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	\$ 1,376,136	\$16,756	\$15,048	\$567,483	\$61,833	\$0	\$289,416	\$425,600
Juneau	227,789	69,739	1,583	0	97,467	0	0	59,000
Sitka	531,285	0	1,116	0	507,034	135	0	23,000
Total Municipalities	2,135,210	86,495	17,747	567,483	666,334	135	289,416	507,600
Borough								
Aleutians East	1,041,155	0	0	0	989,420	51,735	0	0
Bristol Bay	2,483,912	0	0	9,323	2,415,576	0	41,613	17,300
Denali	44,239	0	319	14,979	0	0	28,941	0
Fairbanks North Star	159,415	0	1,352	158,063	0	0	0	0
Haines	182,360	0	0	0	182,360	0	0	0
Kenai Peninsula	855,189	0	2,178	146,597	674,347	29,267	2,800	0
Ketchikan Gateway	298,827	31,309	0	0	267,518	0	0	0
Kodiak Island	955,250	0	140	10,622	920,903	23,585	0	0
Lake and Peninsula	61,313	0	0	929	59,477	907	0	0
Matanuska-Susitna	534,919	0	797	110,268	0	0	423,854	0
North Slope	78,713	0	0	0	0	0	78,713	0
Northwest Arctic	1,690	0	0	549	0	0	1,141	0
Yakutat	137,721	0	0	0	130,742	2,979	0	4,000
Total Boroughs	6,834,603	31,309	4,786	451,330	5,640,343	108,473	577,682	21,300
City								
Akiok	4,748	0	0	0	4,748	0	0	0
Akutan	334,971	0	0	0	287,023	47,948	0	0
Alakanuk	547	0	0	547	0	0	0	0
Aleknagik	1,508	0	0	326	0	0	1,182	0
Ambler	2,164	0	0	502	0	0	1,662	0
Anderson	8,535	0	27	1,040	0	0	7,468	0
Angoon	0	0	0	0	0	0	0	0
Aniak	0	0	0	0	0	0	0	0
Anvik	173	0	0	173	0	0	0	0
Atka	39,303	0	0	0	17,720	21,583	0	0
Barrow	21,653	0	0	21,653	0	0	0	0
Bethel	28,522	0	0	0	28,522	0	0	0
Brevig Mission	216	0	0	216	0	0	0	0

Table 2
FY 97 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
Buckland	1,802	0	0	0	0	0	0	0
Chevak	649	0	0	649	0	0	1,802	0
Chignik	86,988	0	0	0	86,081	907	0	0
Chuathbaluk	166	0	0	166	0	0	0	0
Clark's Point	95,151	0	0	0	94,363	0	788	0
Coffman Cove	438	0	0	0	438	0	0	0
Cold Bay	120	0	120	0	0	0	0	0
Cordova	523,115	0	0	10,974	463,608	0	34,633	13,900
Craig	71,946	0	0	0	62,096	0	0	9,850
Deering	921	0	0	0	0	0	921	0
Delta Junction	5,532	0	20	5,512	0	0	0	0
Dillingham	319,295	0	60	7,814	272,555	0	34,266	4,600
Eek	252	0	0	252	0	0	0	0
Egegik	129,095	0	0	0	129,095	0	0	0
Ellim	344	0	0	344	0	0	0	0
Emmonak	36,192	0	0	952	35,240	0	0	0
Fairbanks	157,333	0	4,020	51,113	0	0	0	102,200
False Pass	17,893	0	0	0	17,893	0	0	0
Fort Yukon	1,500	0	0	0	0	0	0	1,500
Galena	3,994	0	0	0	2,494	0	0	1,500
Gambell	736	0	0	736	0	0	0	0
Golovin	10	0	10	0	0	0	0	0
Goodnews Bay	231	0	0	228	3	0	0	0
Grayling	231	0	0	231	0	0	0	0
Haines	13,691	0	40	0	1,401	0	0	12,250
Holy Cross	321	0	0	321	0	0	0	0
Homer	121,461	0	1,045	23,206	67,460	0	0	29,750
Hoonah	123,210	0	100	0	120,610	0	0	2,500
Hooper Bay	890	0	0	890	0	0	0	0
Houston	7,668	0	0	200	0	0	7,468	0
Huslia	287	0	0	287	0	0	0	0
Hydaburg	3,584	0	0	0	3,584	0	0	0
Kachemak	40	0	40	0	0	0	0	0
Kake	67,604	0	0	0	66,104	0	0	1,500
Kaitag	2,739	0	0	312	2,427	0	0	0
Kasaan	0	0	0	0	0	0	0	0
Kasigluk	0	0	0	0	0	0	0	0
Kenai	261,773	26,219	957	28,814	183,283	0	0	22,500

Table 2
FY 97 Shared Amounts by Municipality by Tax and License Type

City	Total	Aviation Fuel	Co-op Devices	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Ketchikan	285,201	0	1,706	0	238,795	0	0	44,700
Kiana	2,818	0	0	587	0	0	2,231	0
King Cove	294,115	0	0	0	290,115	0	0	4,000
Kivalina	1,992	0	0	432	0	0	1,560	0
Klawock	0	0	0	0	0	0	0	0
Kobuk	749	0	0	0	0	0	749	0
Kodiak	606,161	4,253	757	33,803	531,056	10,992	0	25,300
Kotzebue	35,630	0	0	9,673	0	0	25,957	0
Koyuk	16,474	0	0	381	16,093	0	0	0
Larsen Bay	34,864	0	0	0	34,864	0	0	0
Lower Kalskag	193	0	0	193	0	0	0	0
Manokotak	2,757	0	0	0	0	0	2,757	0
Marshall	394	0	0	394	0	0	0	0
McGrath	4,000	0	0	0	0	0	0	4,000
Mekoryuk	9,774	0	0	332	9,442	0	0	0
Mountain Village	1,018	0	0	1,018	0	0	0	0
Nanana	6,708	0	159	1,806	743	0	0	4,000
New Stuyahok	462	0	0	462	0	0	0	0
Newhalen	232	0	0	232	0	0	0	0
Nome	21,731	0	445	0	6,486	0	0	14,800
Nondalton	336	0	0	336	0	0	0	0
Noorvik	3,216	0	0	694	0	0	2,522	0
North Pole	41,362	0	470	35,921	371	0	0	4,600
Nulato	509	0	0	509	0	0	0	0
Nunapitchuk	403	0	0	403	0	0	0	0
Old Harbor	354	0	0	339	15	0	0	0
Palmer	100,262	1,655	140	17,081	0	0	66,286	15,100
Pelican	56,907	0	60	0	52,847	0	0	4,000
Petersburg	698,140	0	179	0	685,500	5,161	0	7,300
Pilot Point	86,309	0	0	490	85,819	0	0	0
Pilot Station	0	0	0	0	0	0	0	0
Port Lions	13,705	0	0	406	13,299	0	0	0
Quinhagak	494	0	0	494	0	0	0	0
Ruby	1,500	0	0	0	0	0	0	1,500
Russian Mission	279	0	0	279	0	0	0	0
Saint George	169,855	0	0	0	169,855	0	0	0

**Table 2
FY 97 Shared Amounts by Municipality by Tax and License Type**

	Aviation Fuel	Coir-Op Devices	Electric Co-op	Fisheries Business	Fishery Landing	Telephone Co-op	Liquor License
Saint Mary's	0	0	707	0	0	0	0
Saint Michael	0	0	387	0	0	0	0
City	707	387					
Saint Paul	0	0	0	844,696	118,159	0	4,000
Sand Point	0	0	0	108,557	140	0	4,000
Savoonga	0	0	537	438	0	0	0
Scammon Bay	0	0	437	0	0	0	0
Selawik	0	0	682	0	0	2,638	0
Seldovia	0	0	1,405	2	0	0	4,600
Seward	0	399	0	174,277	(695)	0	21,000
Shageluk	0	0	129	0	0	0	0
Shaktolik	0	0	346	17,032	0	0	0
Shishmaref	0	259	579	0	0	0	0
Shungnak	0	0	516	0	0	1,186	0
Skagway	0	0	0	0	0	0	6,650
Soldotna	0	950	21,256	0	0	0	16,200
Stebbins	0	0	533	0	0	0	0
Tanana	0	0	0	0	0	0	1,500
Tenakee Springs	0	0	0	201	0	0	600
Thorne Bay	0	0	0	0	0	0	1,500
Togiak	0	0	942	350,223	819	0	0
Toksook Bay	0	0	501	531	0	0	0
Tununak	0	0	0	0	0	0	0
Unalakleet	0	0	1,929	41,227	0	0	0
Unalaska	0	40	0	1,895,284	2,407,671	0	8,300
Upper Kalskag	0	0	213	0	0	0	0
Valdez	0	518	25,811	181,525	0	84,428	17,900
Wales	0	0	249	0	0	0	0
Wasilla	0	80	29,300	0	0	101,762	19,700
White Mountain	0	17	0	0	0	0	0
Whittier	0	0	3,077	46,710	0	0	4,300
Wrangell	0	179	0	57,944	0	0	13,200
Total Cities	32,127	12,797	353,259	7,800,695	2,612,645	382,266	454,800
Grand Total	\$20,618,442	\$149,931	\$35,930	\$1,372,072	\$14,107,372	\$1,248,744	\$983,700
Number of Communities Shared With	124	6	35	78	14	27	41

*Five Year Comparison
of
Shared Taxes and Fees*

Table 3
Aviation Motor Fuel Tax

Municipality	FY 97	FY 96	FY 95	FY 94	FY 93	Total All Years
Anchorage (Merrill Field)	\$ 16,756	\$ 19,728	\$ 19,718	\$ 17,986	\$ 18,280	\$ 92,468
Juneau	69,739	66,797	55,914	31,140	47,632	271,222
Sitka*	0	0	3,603	21,830	18,135	43,568
Total Municipalities	86,495	86,525	79,235	70,956	84,047	407,258
Borough						
Ketchikan Gateway	31,309	38,396	33,407	19,101	21,166	143,379
Total Borough	31,309	38,396	33,407	19,101	21,166	143,379
City						
Kenai	26,219	26,172	23,907	4,989	4,921	86,209
Kodiak	4,253	4,636	3,910	10,776	3,151	26,727
Palmer	1,655	2,912	2,335	2,840	2,003	11,745
Soldotna	0	0	0	1,190	1,316	2,506
Valdez	0	0	0	0	192	192
Total Cities	32,127	33,720	30,152	19,795	11,583	127,378
Grand Total¹	\$149,931	\$158,641	\$142,794	\$109,852	\$116,796	\$678,014
Cost of Collection	\$3,471	\$2,520	N/A	N/A	N/A	\$5,991
Number of Communities Shared With	6	6	7	8	9	9

¹ 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 97	FY 96	FY 95	FY 94	FY 93	Total All Years
Anchorage	\$15,048	\$12,492	\$22,965	\$23,042	\$23,275	\$96,822
Juneau	1,583	1,601	1,840	1,958	2,032	9,014
Sitka	1,116	1,148	1,588	1,136	768	5,756
Total Municipalities	17,747	15,241	26,393	26,136	26,075	111,592
Borough						
Bristol Bay	0	0	0	0	288	288
Denali	319	219	96	0	171	805
Fairbanks North Star	1,352	1,549	1,206	1,703	2,588	8,398
Haines	0	0	0	0	24	24
Kenai Peninsula	2,178	1,477	1,080	1,680	1,368	7,783
Ketchikan Gateway	0	0	0	0	24	24
Kodiak Island	140	128	144	192	240	844
Matanuska-Susitna	797	857	692	1,432	1,028	4,806
Yakutat	0	60	24	96	120	300
Total Boroughs	4,786	4,290	3,242	5,103	5,851	23,272
City						
Anderson	27	97	72	48	144	388
Cold Bay	120	109	0	0	192	421
Cordova	0	18	24	72	144	258
Craig	0	0	24	48	196	268
Delta Junction	20	18	40	24	90	192
Dillingham	60	0	120	96	120	396
Fairbanks	4,020	3,939	4,502	4,650	4,474	21,585
Gambell	0	0	0	70	0	70

**Table 4
Coin-Operated Devices Tax**

City	FY 97	FY 96	FY 95	FY 94	FY 93	Total All Years
Golovin	10	0	0	0	0	10
Haines	40	36	48	72	0	196
Homer	1,045	1,158	1,684	1,120	624	5,631
Hoonah	100	73	72	144	100	489
Huslia	0	0	0	0	24	24
Kachemak	40	36	0	0	0	76
Kenai	957	1,057	1,953	1,661	1,642	7,270
Ketchikan	1,706	1,546	2,390	889	1,720	8,251
Kodiak	757	620	1,344	1,368	1,368	5,457
Mekoryuk	0	73	0	120	168	361
Nenana	159	118	120	72	170	639
Nome	445	456	336	374	240	1,851
North Pole	470	346	240	468	312	1,836
Palmer	140	201	356	288	456	1,441
Pelican	60	55	15	72	72	274
Petersburg	179	346	600	456	552	2,133
Quinhagak	0	0	56	0	0	56
Scammon Bay	0	0	0	0	24	24
Seldovia	0	0	0	54	150	204
Seward	399	401	360	408	504	2,072
Shishmaref	259	0	0	0	120	379
Soldotna	950	966	1,800	1,152	1,176	6,044
Unalaska	40	237	168	360	0	805

**Table 4
Coin-Operated Devices Tax**

City	FY 97	FY 96	FY 95	FY 94	FY 93	Total All Years
Valdez	518	345	432	864	544	2,703
Wasilla	80	273	384	684	702	2,123
White Mountain	17	0	0	0	0	17
Wrangell	179	164	240	288	336	1,207
Total Cities	12,797	12,688	17,380	15,922	16,364	75,151
Grand Total¹	\$35,330	\$32,219	\$47,015	\$47,161	\$48,289	\$210,014
Cost of Collection	\$7,204	\$10,200	N/A	N/A	N/A	\$17,404
Number of Communities Shared With	35	34	34	35	40	47

¹ 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

Municipality	FY 97	FY 96	FY 95	FY 94	FY 93	Total All Years
Anchorage	\$ 567,483	\$ 554,936	\$ 543,462	\$ 527,500	\$ 520,653	\$2,714,034
Total Municipality	567,483	554,936	543,462	527,500	520,653	2,714,034
Borough						
Bristol Bay	9,323	8,954	9,373	9,433	9,278	46,361
Denali	14,979	64,725	0	0	0	79,704
Fairbanks North Star	158,063	135,021	134,077	126,209	126,872	680,243
Kenai Peninsula	146,597	141,964	132,291	107,043	108,247	636,142
Kodiak Island	10,622	10,220	11,547	9,275	10,007	51,671
Lake and Peninsula	929	599	599	0	240	2,367
Matanuska-Susitna	110,268	103,698	103,417	97,716	98,363	513,462
Northwest Arctic	549	922	0	0	0	1,471
Total Boroughs	451,330	466,103	391,304	349,676	353,008	2,011,421
City						
Alakanuk	547	493	481	465	480	2,466
Aleknagik	326	320	302	303	296	1,547
Ambler	502	484	490	448	451	2,376
Anderson	1,040	1,049	1,061	996	1,040	5,186
Anvik	173	152	173	162	144	803
Barrow	21,653	20,682	20,126	19,347	18,909	100,716
Brevig Mission	216	213	215	92	0	736
Chevak	649	661	571	563	567	3,011
Chuathbaluk	166	0	0	0	0	166
Cordova	10,974	10,695	10,387	9,413	8,824	50,293
Delta Junction	5,512	4,633	3,513	3,179	3,247	20,085
Dillingham	7,814	7,690	7,255	7,284	7,104	37,146
EEK	252	255	240	233	231	1,212
Elim	344	331	305	292	272	1,543
Emmonak	952	973	1,019	1,000	1,021	4,965
Fairbanks	51,113	47,439	47,108	44,344	44,577	234,581

Table 5
Electric Cooperative Tax

City	FY 97	FY 96	FY 95	FY 94	FY 93	Total All Years
Gambell	736	811	737	629	605	3,518
Goodnews Bay	228	271	241	226	235	1,200
Grayling	231	230	232	215	215	1,123
Holy Cross	321	327	320	297	296	1,562
Homer	23,206	23,340	22,776	27,616	29,090	126,028
Hooper Bay	890	809	900	825	790	4,214
Houston	200	189	193	185	189	957
Huslia	287	269	247	224	206	1,234
Kaitag	312	277	277	283	246	1,394
Kasaan	0	0	507	0	0	507
Kasigluk	0	520	0	0	0	520
Kenai	28,814	27,535	27,829	35,580	35,683	155,440
Kiana	587	560	537	537	516	2,738
Kivalina	432	417	421	468	468	2,207
Kodiak	33,803	35,971	32,310	36,498	35,114	173,695
Kotzebue	9,673	9,710	9,162	8,520	8,659	45,724
Koyuk	381	355	341	329	343	1,750
Lower Kalskag	193	197	189	174	191	945
Marshall	394	0	363	366	351	1,473
Mekoryuk	332	335	333	329	338	1,667
Mountain Village	1,018	1,040	975	851	993	4,877
Nenana	1,806	1,876	1,877	1,831	1,864	9,254
New Stuyahok	462	442	403	357	368	2,032
Newhalen	232	208	208	218	456	1,322
Nondalton	336	315	318	300	529	1,797
Noorvik	694	644	623	640	601	3,201
North Pole	35,921	33,797	32,258	30,801	30,758	163,535
Nulato	509	437	410	386	403	2,145
Nunapitchuk	403	386	349	335	332	1,805
Old Harbor	339	334	332	332	297	1,635
Palmer	17,081	16,426	16,340	15,573	15,323	80,743
Pilot Station	490	489	465	456	470	2,370
Port Lions	406	355	345	353	353	1,812
Quinhagak	494	478	467	437	478	2,354

Table 5
Electric Cooperative Tax

City	FY 97	FY 96	FY 95	FY 94	FY 93	Total All Years
Russian Mission	279	250	245	234	225	1,233
Saint Mary's	707	724	760	739	725	3,655
Saint Michael	387	387	392	357	358	1,881
Savoonga	537	514	553	541	521	2,666
Scammon Bay	437	424	401	399	393	2,054
Selawik	682	647	613	578	608	3,128
Seldovia	1,405	1,395	1,355	1,361	1,468	6,984
Shageluk	129	124	432	124	140	949
Shaktolik	346	324	0	299	276	1,246
Shishmaref	579	563	555	533	531	2,761
Shungnak	516	512	504	485	406	2,423
Soldotna	21,256	19,957	19,747	21,949	22,868	105,777
Stebbins	533	493	473	465	426	2,390
Togiak	942	939	897	857	742	4,377
Toksook Bay	501	466	458	432	432	2,289
Tununak	0	327	331	317	301	1,277
Unalakleet	1,929	3,828	0	1,808	1,664	9,229
Upper Kalskag	213	190	185	187	183	958
Valdez	25,811	10,148	24,962	23,992	18,165	103,078
Wales	249	252	238	221	229	1,189
Wasilla	29,300	28,015	27,781	25,443	24,835	135,374
Whittier	3,077	3,092	2,932	3,031	3,243	15,375
Total Cities	353,259	328,991	330,348	338,643	332,663	1,683,904
Grand Total¹	\$1,372,072	\$1,350,030	\$1,265,114	\$1,215,819	\$1,206,324	\$6,409,359
Cost of Collection	\$637	\$1,500	N/A	N/A	N/A	\$2,137
Number of Communities Shared With	78	78	75	75	75	81

¹ Net of cost of collection.
N/A - Not Applicable. AS 10.25.570 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 shareable amounts for FY 96.

Table 6
Fisheries Business Tax

Municipality	FY 97	FY 96	FY 95	FY 94	FY 93	Total All Years
Anchorage	\$ 61,833	\$ 119,700	\$ 136,889	\$ 85,441	\$ 218,646	\$ 622,509
Juneau	97,467	73,273	83,169	38,767	35,863	\$ 328,539
Sitka	507,034	646,763	733,701	484,705	410,956	2,783,159
Total Municipalities	666,334	839,736	953,759	608,913	665,465	3,734,207
Borough						
Aleutians East	989,420	1,367,815	1,179,272	1,834,575	2,424,754	7,795,836
Bristol Bay	2,415,576	2,939,568	2,659,167	2,040,447	3,324,694	13,379,451
Haines	182,360	246,576	318,181	255,514	226,969	1,229,600
Kenai Peninsula	674,347	580,353	738,650	665,103	1,207,765	3,866,218
Ketchikan Gateway	267,518	334,950	362,944	300,585	311,798	1,577,795
Kodiak Island	920,903	1,226,387	1,029,408	945,920	1,213,056	5,335,674
Lake and Peninsula	59,477	365,151	888,676	379,008	544,702	2,237,013
North Star	0	234	511	0	0	745
Yakutat	130,742	161,698	201,292	145,750	195,324	834,805
Total Boroughs	5,640,343	7,222,732	7,378,099	6,566,902	9,449,064	36,257,140
City						
Akiok	4,748	0	19	0	0	4,767
Akutan	287,023	286,439	236,242	265,328	733,321	1,808,353
Angoon	0	201	0	0	0	201
Aniak	0	3,862	5,088	0	0	8,950
Anvik	0	0	338	277	4,056	4,671
Atka	17,720	11,482	15,132	628	3,483	48,445
Bethel	28,522	3,271	83,737	69,479	67,544	252,553
Chignik	86,081	99,758	95,968	86,988	160,248	529,042
Clark's Point	94,363	165,732	175,250	303,370	272,993	1,011,708
Coffman Cove	438	0	0	0	0	438
Cold Bay	0	544	0	0	0	544
Cordova	463,608	502,714	442,733	264,273	561,157	2,234,485
Craig	62,096	36,380	30,335	32,990	24,270	186,070
Dillingham	272,555	268,745	261,898	159,210	296,659	1,259,068

Table 6
Fisheries Business Tax

City	FY 97	FY 96	FY 95	FY 94	FY 93	Total All Years
Egegik	129,095	125,184	0	0	0	254,279
Emmonak	35,240	44,172	35,213	14,982	28,623	158,230
Fairbanks	0	13	100	0	0	113
False Pass	17,893	67,030	21,069	96,854	103,977	306,823
Galena	2,494	6,357	2,048	1,672	3,062	15,632
Goodnews Bay	3	3,310	302	347	132	4,095
Haines	1,401	1,263	637	708	907	4,916
Homer	67,460	68,464	91,790	84,334	109,945	421,993
Hoonah	120,610	102,877	99,264	57,853	63,658	444,262
Hooper Bay	0	8,060	1,268	0	0	9,328
Hydaburg	3,584	6,120	0	0	0	9,704
Kake	66,104	59,041	73,376	33,611	2	232,135
Kaitag	2,427	3,051	0	475	2,228	8,181
Kasaan	0	300	0	0	0	300
Kenai	183,283	88,861	177,974	121,475	338,035	909,628
Ketchikan	238,795	317,661	323,163	209,225	308,340	1,397,184
King Cove	290,115	371,083	475,417	399,081	453,043	1,988,739
Klawock	0	2,030	0	5	23	2,058
Kodiak	531,056	685,286	644,353	556,915	865,429	3,283,039
Koyuk	16,093	0	0	0	0	16,093
Larsen Bay	34,864	59,072	51,986	61,377	51,432	258,731
Mekoryuk	9,442	15,598	410	285	0	25,735
Nenana	743	1,645	578	96	795	3,857
Nome	6,486	14,683	0	0	0	21,169
North Pole	371	220	411	679	1,235	2,916
Old Harbor	15	2	0	0	5,812	5,829
Ouzinkie	0	0	0	33	21	54
Pelican	52,847	152,322	165,808	132,518	147,420	650,916
Petersburg	685,500	854,108	826,209	746,865	736,286	3,848,968
Pilot Point	85,819	39,550	78,987	19,232	58,925	282,513

Table 6
Fisheries Business Tax

City	FY 97	FY 96	FY 95	FY 94	FY 93	Total All Years
Port Heiden	0	0	0	0	4,391	4,391
Port Lions	13,299	1,683	0	0	0	14,982
Saint George	169,855	397,159	287,118	358,994	278,949	1,492,076
Saint Michael	0	10,300	0	0	0	10,300
Saint Paul	844,696	2,037,703	2,534,079	1,877,080	715,786	8,009,344
Sand Point	108,557	158,700	90,021	93,049	144,081	594,408
Savoonga	438	0	0	0	0	438
Seldovia	2	0	0	0	0	2
Seward	174,277	223,843	125,329	142,157	187,378	852,984
Shaktolik	17,032	49,747	0	0	0	66,779
Skagway	0	0	0	129	0	129
Soldotna	0	0	53	26	1,011	1,090
Tenakee Springs	201	165	0	680	0	1,046
Thorne Bay	0	0	970	0	0	970
Togiak	350,223	407,464	187,157	96,017	193,067	1,233,928
Toksook Bay	531	1,236	0	15	0	1,782
Tununak	0	2,776	0	0	0	2,776
Unalakleet	41,227	28,600	5,084	2,064	0	76,975
Unalaska	1,895,284	2,641,387	2,193,707	2,614,162	3,525,048	12,869,588
Valdez	181,525	263,542	267,993	127,678	201,963	1,042,700
Whittier	46,710	31,932	82,368	62,467	66,071	289,548
Wrangell	57,944	81,211	77,381	72,754	60,588	349,878
Total Cities	7,800,695	10,813,939	10,268,363	9,168,437	10,781,394	48,832,828
Grand Total	\$14,107,372	\$18,876,407	\$18,600,221	\$16,344,252	\$20,895,923	\$88,824,175
Number of Communities Shared With	62	67	55	56	53	78
Additional Sharing with DCRA	\$1,275,991	\$827,033	\$849,798	\$837,572	\$675,507	\$4,465,901

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

Table 7
Fishery Resource Landing Tax

Municipality	FY 97 ⁽¹⁾	FY 96	FY 95*	FY 94**	FY 93**	Total All Years
Sitka	\$ 135	\$ 2,205	\$ 0	-	-	\$ 2,340
Total Municipalities	135	2,205	0	-	-	2,340
Borough						
Aleutians East	51,735	20,786	4,162	-	-	76,683
Kenai Peninsula	29,267	25,450	11,770	-	-	66,487
Kodiak Island	23,585	31,683	47,343	-	-	102,611
Lake and Peninsula	907	0	0	-	-	907
Yakutat	2,979	854	3,266	-	-	7,099
Total Boroughs	108,473	78,773	66,541	-	-	253,787
City						
Akutan	47,948	7,506	0	-	-	55,454
Atka	21,583	16,689	12,471	-	-	50,743
Chignik	907	0	0	-	-	907
Kenai	0	1,154	0	-	-	1,154
Kodiak	10,992	11,311	26,513	-	-	48,816
Petersburg	5,161	0	0	-	-	5,161
Saint Paul	118,159	200,726	242,716	-	-	561,601
Sand Point	140	2,191	521	-	-	2,852
Seward	(695)	24,296	1,455	-	-	25,056
Togiak	819	777	0	-	-	1,596
Unalaska	2,407,671	2,931,067	2,484,618	-	-	7,823,356
Total Cities	2,612,695	3,195,717	2,788,294	-	-	8,576,696
GRAND TOTAL	\$2,721,289	\$3,276,695	\$2,854,835	-	-	\$8,822,623
Number of Communities Subject to Sharing	16	14	10	0	0	16
Additional Sharing with DCRA	\$329,983	\$49,977	\$61,570	N/A	N/A	\$439,540

* 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.

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

(1) 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

Municipality	FY 97	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Anchorage	\$289,416	\$253,407	\$220,512	\$213,692	\$208,584	\$183,063	\$1,368,673
Total Municipality	289,416	253,407	220,512	213,692	208,584	183,063	1,368,673
Borough							
Bristol Bay	41,613	41,220	38,616	154,699	0	0	276,149
Denali	28,941	25,468	22,721	22,685	24,808	20,963	145,586
Kenai Peninsula	2,800	2,632	2,190	2,897	2,821	2,804	16,144
Matanuska-Susitna	423,854	357,186	336,344	326,285	329,331	299,100	2,072,099
North Slope	78,713	80,817	78,718	277,780	0	0	516,028
Northwest Arctic	1,141	1,241	0	0	0	0	2,382
Total Boroughs	577,062	508,564	478,589	784,346	356,959	322,867	3,028,387
City							
Aleknagik	1,182	1,908	1,572	1,299	1,120	1,464	8,546
Ambler	1,662	1,611	1,671	1,662	1,656	3,164	11,427
Anderson	7,468	5,934	6,222	6,569	6,123	5,524	37,840
Buckland	1,802	1,607	1,584	1,659	1,575	2,724	10,951
Clark's Point	788	763	626	673	622	868	4,340
Cordova	34,633	35,029	31,622	29,375	28,284	26,141	185,084
Deering	921	821	902	899	842	1,594	5,978
Dillingham	34,266	33,590	30,724	31,709	31,005	29,304	190,598
Houston	7,468	6,272	6,375	6,351	6,645	6,822	39,933
Kiana	2,231	2,299	2,111	1,803	1,778	3,762	13,984
Kivalina	1,560	1,832	1,780	1,879	1,613	3,286	11,949
Kobuk	749	667	721	619	600	983	4,339
Kotzebue	25,957	26,346	31,901	25,224	25,771	52,328	187,527
Manokotak	2,757	1,527	2,093	1,732	1,469	1,525	11,103
Noorvik	2,522	2,537	2,383	2,473	2,502	4,406	16,824
Palmer	66,286	57,522	50,792	44,886	47,927	47,368	314,780

Table 8
Telephone Cooperative Tax

City	FY 97	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Selawik	2,638	2,500	2,782	2,567	2,640	4,432	17,559
Shungnak	1,186	1,306	1,305	1,168	1,129	2,449	8,544
Valdez	84,428	69,548	67,038	58,947	64,365	49,668	393,993
Wasilla	101,762	89,203	78,255	65,232	68,163	64,476	467,090
Total Cities	382,266	342,822	322,459	286,725	295,829	312,286	1,942,387
Grand Total¹	\$1,248,744	\$1,104,793	\$1,021,559	\$1,284,762	\$861,372	\$818,217	\$6,339,447
Cost of Collection	\$252	\$1,500	N/A	N/A	N/A	N/A	\$1,752
Number of Communities Shared With	27	27	26	26	24	24	27

¹ Net of cost of collection.

N/A - Not Applicable. AS 10.25.570 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 9
Liquor License Fees

Municipality	FY 97	FY 96	FY 95	FY 94*	FY 93	FY 92	Total All Years
Anchorage	\$425,600	\$369,325	\$365,500	\$544,425	\$360,600	\$361,050	\$2,426,500
Juneau	59,000	61,800	64,050	86,900	56,350	55,800	383,900
Sitka	23,000	20,300	17,800	31,400	21,975	22,725	137,200
Total Municipalities	507,600	451,425	447,350	662,725	438,925	439,575	2,947,600
Borough							
Bristol Bay	17,300	13,300	14,800	9,400	12,650	13,900	81,350
Yakutat	4,000	600	4,000	8,500	5,250	2,000	24,350
Total Boroughs	21,300	13,900	18,800	17,900	17,900	15,900	105,700
City							
Akutan	0	0	0	1,250	1,250	1,250	3,750
Anderson	0	0	0	0	3,250	3,250	6,500
Cordova	13,900	16,550	13,525	23,775	13,800	13,800	95,350
Craig	9,850	6,400	10,500	11,050	6,600	7,525	51,925
Delta Junction	0	0	0	0	6,150	4,400	10,550
Dillingham	4,600	4,600	4,600	6,900	5,850	5,850	32,400
Fairbanks	102,200	90,375	99,150	146,675	96,200	93,950	628,550
Fort Yukon	1,500	0	1,500	750	750	750	5,250
Galena	1,500	2,500	1,500	3,250	750	2,000	11,500
Haines	12,250	11,000	9,125	14,025	10,200	9,900	66,500
Homer	29,750	21,900	25,100	33,700	24,225	23,275	157,950
Hoonah	2,500	4,000	2,500	5,250	3,250	3,550	21,050
Kake	1,500	0	1,500	750	750	750	5,250
Kenai	22,500	23,500	23,450	34,900	23,100	19,300	146,750
Ketchikan	44,700	45,275	39,575	65,650	43,200	42,800	281,200
King Cove	4,000	2,500	4,000	4,500	3,250	3,250	21,500

* Reflects effect of implementation of biennial licensing.

Table 9
Liquor License Fees

City	FY 97	FY 96	FY 95	FY 94*	FY93	FY 92	Total All Years
Klawock	0	0	0	1,500	0	0	1,500
Kodiak	25,300	23,100	23,400	34,800	22,950	22,950	152,500
McGrath	4,000	5,500	4,000	7,500	4,750	4,750	30,500
Nenana	4,000	5,500	4,000	7,500	4,750	4,750	30,500
Nome	14,800	18,200	14,800	25,600	16,500	16,500	106,400
North Pole	4,600	7,300	5,225	8,350	5,325	5,625	36,425
Palmer	15,100	13,900	14,100	21,050	13,675	12,400	90,225
Pelican	4,000	4,000	4,600	6,000	4,000	4,000	26,600
Petersburg	7,300	10,400	7,300	14,050	8,550	10,100	57,700
Ruby	1,500	0	1,500	750	750	750	5,250
Saint George	0	0	0	1,500	750	750	3,000
Saint Paul	4,000	600	4,000	2,600	2,300	2,300	15,800
Sand Point	4,000	3,100	4,000	5,100	3,550	3,550	23,300
Seldovia	4,600	1,250	4,600	10,300	6,300	6,300	33,350
Seward	21,000	18,550	18,500	26,425	17,375	17,375	119,225
Skagway	6,650	9,350	7,800	10,700	7,200	7,825	49,525
Soldotna	16,200	4,720	17,000	22,975	14,975	13,725	89,595
Tanana	1,500	0	1,500	750	750	750	5,250
Tenakee Springs	600	2,125	1,225	2,425	2,300	2,300	10,975
Thorne Bay	1,500	0	1,500	750	750	750	5,250
Unalaska	8,300	17,300	7,200	20,850	11,850	7,500	73,000
Valdez	17,900	18,800	15,400	25,450	15,225	15,225	108,000
Wasilla	19,700	14,500	18,900	24,425	2,650	0	80,175
Whittier	4,300	6,050	4,300	7,900	5,250	5,100	32,900
Wrangell	13,200	8,000	13,200	18,600	12,600	12,600	78,200
Total Cities	454,800	420,845	434,075	660,275	427,650	413,475	2,811,120
GRAND TOTAL	\$983,700	\$886,170	\$900,225	\$1,340,900	\$884,475	\$868,950	\$5,864,420

Number of Communities Shared With	41	36	41	44	45	44	46
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* Reflects effect of implementation of biennial licensing.



Appendices

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

Appendices

regulations is resumed.

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

Appendix B
Unified Municipalities and Boroughs

<u>Municipality/Borough</u>	<u>Classification</u>	<u>Date Incorporated</u>
Aleutians East Borough	Second Class	October 23, 1987
Municipality of Anchorage	Unified Home Rule	September 15, 1975
Bristol Bay Borough	Second Class	October 2, 1962
Denali Borough	Home Rule	December 7, 1990
Fairbanks North Star Borough	Second Class	January 1, 1964
Haines Borough	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: 1997 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: 1997 Alaska Municipal Officials Directory

Appendix D Incorporated Cities Within Alaska

<i>Home Rule Cities</i>	<i>Second Class Cities</i>	<i>Second Class Cities</i>
Cordova	Bethel	Napakiak
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
<i>First Class Cities</i>	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
Kake	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	Shaktoolik
Tanana	Kaktovik	Sheldon Point
Unalaska	Kaltag	Shishmaref
Wasilla	Kasaan	Shungnak
	Kiana	Stebbins
<i>Second Class Cities</i>	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	<i>Organized Under</i>
Atka	Mekoryuk	<i>Federal Law</i>
Atkasuk	Mountain Village	Metlakatla

Source: 1997 Alaska Municipal Officials Directory

This publication was released by the Alaska Department of Revenue and produced at a cost of \$3.32 per copy including printing and binding at Alaska Litho located at Juneau, Alaska. Its purpose is to provide the public with comprehensive information and data regarding shared taxes and fees programs administered by Income and Excise Audit Division.

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