

STATE OF ALASKA
DEPARTMENT OF REVENUE
Income and Excise Audit Division



FISCAL YEAR 1996
SHARED TAXES AND FEES
ANNUAL REPORT

Tony Knowles
Governor

Wilson L. Condon
Commissioner

1996

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 1996 which ended June 30, 1996.

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 amounts collected as part of tax and license fee payments 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 96 in Retrospect

The total amount of shared taxes and fees for FY 96 (\$25.7 million) increased slightly over the total shared for FY 95 (\$24.8 million). The overall increase resulted from small increases in amounts shared under the following tax types: fisheries business; fishery resource landing; electric cooperative; telephone cooperative; and aviation motor fuel. The Department of Revenue shared taxes and fees with 124 municipalities from Ketchikan to Barrow and from Sitka to Atka.

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

- **Fishery Resource Landing Tax** - Of all the shared programs, this tax type had the biggest increase (15.5%) over the amount shared for FY 95. Unalaska, the nation's top ranked fishing port, is the primary benefactor of the shared landing tax program with approximately \$2.9 million in shared landing taxes, or 89.5% of the total amount shared under this program. Unalaska serves the North Pacific and Bering Sea fisheries.

Due to ongoing litigation challenging the constitutionality of the landing tax, the department shared landing taxes with Unalaska, St. Paul and Kodiak (top three municipalities) under an agreement that the municipalities would hold the amounts in escrow pending final outcome of the litigation. A formal hearing on the litigation was held in September 1996 and the closing date for filing briefs is February 1997. A formal hearing decision is expected in summer 1997.

- **Collection Costs Deducted** - Statutes under the following tax programs authorize that the amount spent by the state in collection of the tax be deducted from amounts shared. Beginning FY 96, the department began deducting collection costs from shared amounts as follows:

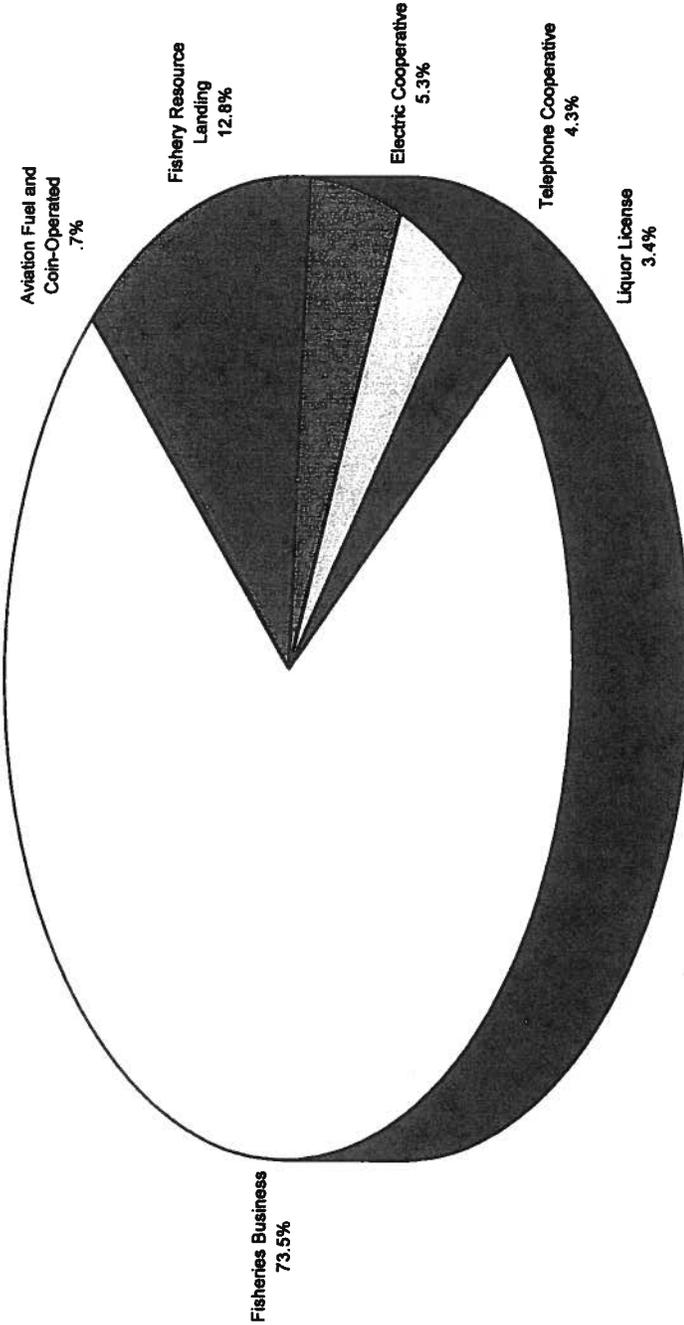
<i>Tax Type</i>	<i>Statutory Reference</i>	<i>Collection Costs</i>
Aviation Motor Fuel	43.40.010	\$ 2,520
Coin-Operated Devices	43.35.050	10,200
Electric Cooperative	10.25.570	1,500
Telephone Cooperative	10.25.570	1,500
Total		<u>\$15,720</u>

Collection costs include costs incurred for processing returns, accounting for taxes, and calculating amounts shared to municipalities.

- **Top 5 Recipients** - Municipalities and boroughs receiving the largest amount of shared taxes and fees for FY 96:

Unalaska	\$ 5,589,991
Bristol Bay Borough	3,003,042
St. Paul	2,239,029
Aleutians East Borough	1,388,601
Anchorage	1,329,588
Total	<u>\$13,550,251</u>

Table 1 - Summary of Shared Taxes and Fees



-- Prior Year Comparison --

Tax Type	FY 96		FY 95		FY 94	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$18,876,407	73.5%	\$18,600,221	75.0%	\$16,344,252	80.3%
Fishery Resource Landing	3,276,695	12.8%	2,834,835	11.4%	N/A	N/A
Electric Cooperative	1,350,030	5.3%	1,265,114	5.1%	1,215,819	6.0%
Telephone Cooperative	1,104,793	4.3%	1,021,559	4.1%	1,284,762	6.4%
Liquor License Fees	886,170	3.4%	900,225	3.6%	1,340,900	6.6%
Aviation Motor Fuel	158,641	0.6%	142,794	0.6%	109,852	0.5%
Coin-Operated Device	32,219	0.1%	47,015	0.2%	47,161	0.2%
Total	\$25,684,955	100%	\$24,811,763	100%	\$20,342,746	100%

N/A - Not Applicable. First year landing tax returns were received in FY 95

Table 2
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 96	FY 95	Difference
Anchorage	\$1,329,588	1,309,046	\$20,542
Juneau	203,471	204,973	(1,502)
Sitka	670,416	756,692	(86,276)
Total Municipalities	2,203,475	2,270,710	(67,235)
Borough			
Aleutians East	1,388,601	1,183,434	205,167
Bristol Bay	3,003,042	2,721,955	281,087
Denali	90,412	22,817	67,595
Fairbanks North Star	136,804	135,795	1,009
Haines	246,576	318,181	(71,605)
Kenai Peninsula	751,876	885,981	(134,105)
Ketchikan Gateway	373,346	362,944	10,402
Kodiak Island	1,268,418	1,088,441	179,977
Lake and Peninsula	365,750	889,275	(523,525)
Matanuska-Susitna	461,741	440,453	21,288
North Slope	80,817	78,718	2,099
Northwest Arctic	2,163	0	2,163
Yakutat	163,212	208,581	(45,369)
Total Boroughs	8,332,758	8,336,575	(3,817)
City			
Akhiok	0	19	(19)
Akutan	293,945	236,242	57,703
Alakanuk	493	481	12
Aleknagik	2,228	1,875	353
Ambler	2,095	2,161	(66)
Anderson	7,080	7,355	(275)
Angoon	201	0	201
Aniak	3,862	5,088	(1,226)
Anvik	152	510	(358)
Atka	28,171	27,603	568
Barrow	20,682	20,126	556
Bethel	3,271	83,737	(80,466)
Brevig Mission	213	215	(2)
Buckland	1,607	1,584	23
Chevak	661	571	90
Chignik	99,758	95,968	3,790
Clark's Point	166,495	175,876	(9,381)
Cold Bay	653	0	653
Cordova	565,006	498,291	66,715
Craig	42,780	40,859	1,921
Deering	821	902	(81)
Delta Junction	4,651	3,553	1,098
Dillingham	314,625	304,597	10,028
Eek	255	240	15
Egegik	125,184	0	125,184
Elim	331	305	26
Emmonak	45,145	36,232	8,913
Fairbanks	141,766	150,860	(9,094)

Table 2
Summary of Shared Taxes and Fees by Municipality

City	FY 96	FY 95	Difference
False Pass	67,030	21,069	45,961
Fort Yukon	0	1,500	(1,500)
Galena	8,857	3,548	5,309
Gambell	811	737	74
Goodnews Bay	3,581	543	3,038
Grayling	230	232	(2)
Haines	12,299	9,810	2,489
Holy Cross	327	320	7
Homer	114,862	141,351	(26,489)
Hoonah	106,950	101,836	5,114
Hooper Bay	8,869	2,168	6,701
Houston	6,461	6,569	(108)
Huslia	269	247	22
Hydaburg	6,120	0	6,120
Kachemak	36	0	36
Kake	59,041	74,876	(15,835)
Kaltag	3,328	277	3,051
Kasaan	300	507	(207)
Kasigluk	520	0	520
Kenai	168,279	255,113	(86,834)
Ketchikan	364,482	398,535	(34,053)
Kiana	2,859	2,648	211
King Cove	373,583	479,417	(105,834)
Kivalina	2,249	2,201	48
Klawock	2,030	0	2,030
Kobuk	667	721	(54)
Kodiak	760,924	731,830	29,094
Kotzebue	36,056	41,063	(5,007)
Koyuk	355	341	14
Larsen Bay	59,072	51,986	7,086
Lower Kalskag	197	189	8
Manokotak	1,527	2,093	(566)
Marshall	0	363	(363)
McGrath	5,500	4,000	1,500
Mekoryuk	16,006	743	15,263
Mountain Village	1,040	975	65
Nenana	9,139	6,575	2,564
New Stuyahok	442	403	39
Newhalen	208	208	0
Nome	33,339	15,136	18,203
Nondalton	315	318	(3)
Noorvik	3,181	3,006	175
North Pole	41,663	38,135	3,528
Nulato	437	410	27
Nunapitchuk	386	349	37
Old Harbor	336	332	4
Palmer	90,961	83,922	7,039
Pelican	156,377	170,423	(14,046)

Table 2
Summary of Shared Taxes and Fees by Municipality

City	FY 96	FY 95	Difference
Petersburg	864,854	834,109	30,745
Pilot Point	39,550	78,987	(39,437)
Pilot Station	489	465	24
Port Lions	2,038	345	1,693
Quinhagak	478	523	(45)
Ruby	0	1,500	(1,500)
Russian Mission	250	245	5
Saint George	397,159	287,118	110,041
Saint Mary's	724	760	(36)
Saint Michael	10,687	392	10,295
Saint Paul	2,239,029	2,780,795	(541,766)
Sand Point	163,991	94,542	69,449
Savoonga	514	553	(39)
Scammon Bay	424	401	23
Selawik	3,147	3,395	(248)
Seldovia	2,645	5,955	(3,310)
Seward	267,090	146,075	121,015
Shageluk	124	0	124
Shaktolik	50,071	0	50,071
Shishmaref	563	555	8
Shungnak	1,818	1,809	9
Skagway	9,350	7,800	1,550
Soldotna	25,643	38,600	(12,957)
Stebbins	493	473	20
Tanana	0	1,500	(1,500)
Tenakee Springs	2,290	1,225	1,065
Thorne Bay	0	2,470	(2,470)
Togiak	409,180	188,054	221,126
Toksook Bay	1,702	458	1,244
Tununak	3,103	331	2,772
Unalakleet	32,428	5,084	27,344
Unalaska	5,589,991	4,685,692	904,299
Upper Kalskag	190	185	5
Valdez	362,383	375,825	(13,442)
Wales	252	238	14
Wasilla	131,991	125,320	6,671
Whittier	41,074	89,600	(48,526)
Wrangell	89,375	90,821	(1,446)
Total Cities	15,148,722	14,204,476	944,246
Grand Total	<u>\$25,684,955</u>	<u>\$24,811,762</u>	<u>\$873,193</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 provide sales activity on the airport. The 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 96 aviation fuel tax revenue was approximately \$8.2 million, while the total amount shared in FY 96 was \$158,641.

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 96 Statistics

Tax Shared	\$158,641
Number of Municipalities*	6

* Sharing is based on information reported by municipalities to the department. Some municipalities 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 96 Statistics

Tax Shared	\$32,219
Number of Municipalities	34

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.

Sharing Cycle

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

FY 96 Statistics

Tax Shared	\$1,350,030
Number of Municipalities	78

Shared Taxes and Fees Overview

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 not located within an organized borough, 50% of the tax collected is shared with the city.

If processing occurred in an incorporated city located within an organized borough, 25% of the tax collected is shared with the city and 25% 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 those cities located in an organized borough 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 96 fisheries business tax subject to allocation by DCRA was \$827,033.

Sharing Cycle

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

FY 96 Statistics

Tax Shared	\$18,876,407
Number of Municipalities	67

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 96 fishery resource landing tax subject to allocation by DCRA was \$43,977.

Sharing Cycle

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

FY 96 Statistics

Tax Shared	\$3,276,695
Number of Municipalities	14

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 96 Statistics

Tax Shared	\$1,104,793
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 96 Statistics

Fees Shared	\$886,170
Number of Municipalities	36

Shared Taxes and Fees
Detail

Table 3
FY 96 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	\$ 1,329,588	\$19,728	\$12,492	\$554,936	\$119,700	\$0	\$253,407	\$369,325
Juneau	203,471	66,797	1,601	0	73,273	0	0	61,800
Sitka	670,416	0	1,148	0	646,763	2,205	0	20,300
Total Municipalities	2,203,475	86,525	16,241	554,936	839,736	2,205	253,407	451,425
Borough								
Aleutians East	1,388,601	0	0	0	1,367,815	20,786	0	0
Bristol Bay	3,003,042	0	0	8,954	2,939,568	0	41,220	13,300
Denali	90,412	0	219	64,725	0	0	25,468	0
Fairbanks North Star	136,804	0	1,549	135,021	234	0	0	0
Haines	246,576	0	0	0	246,576	0	0	0
Kenai Peninsula	751,876	0	1,477	141,964	580,353	25,450	2,632	0
Ketchikan Gateway	373,346	38,396	0	0	334,950	0	0	0
Kodiak Island	1,268,418	0	128	10,220	1,226,387	31,683	0	0
Lake and Peninsula	365,750	0	0	599	365,151	0	0	0
Matanuska-Susitna	461,741	0	857	103,698	0	0	357,186	0
North Slope	80,817	0	0	0	0	0	80,817	0
Northwest Arctic	2,163	0	0	922	0	0	1,241	0
Yakutat	163,212	0	60	0	161,698	854	0	600
Total Boroughs	8,332,758	38,396	16,290	466,103	7,222,732	76,773	508,564	13,900
City								
Akutan	293,945	0	0	0	286,439	7,506	0	0
Alakanuk	493	0	0	493	0	0	0	0
Aleknagik	2,228	0	0	320	0	0	1,908	0
Ambler	2,095	0	0	484	0	0	1,611	0
Anderson	7,080	0	97	1,049	0	0	5,934	0
Angoon	201	0	0	0	201	0	0	0
Aniak	3,862	0	0	0	3,862	0	0	0
Anvik	152	0	0	152	0	0	0	0
Atka	28,171	0	0	0	11,482	16,689	0	0
Barrow	20,682	0	0	20,682	0	0	0	0
Bethel	3,271	0	0	0	3,271	0	0	0
Brevig Mission	213	0	0	213	0	0	0	0

Table 3
FY 96 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	1,607	0	0	0	0	0	1,607	0
Chevak	661	0	0	661	0	0	0	0
Chignik	99,758	0	0	0	99,758	0	0	0
Clark's Point	166,495	0	0	0	165,732	0	763	0
Cold Bay	653	0	109	0	544	0	0	0
Cordova	565,006	0	18	10,695	502,714	0	35,029	16,550
Craig	42,780	0	0	0	36,380	0	0	6,400
Deering	821	0	0	0	0	0	821	0
Delta Junction	4,651	0	18	4,633	0	0	0	0
Dillingham	314,625	0	0	7,690	268,745	0	33,590	4,600
EEK	255	0	0	255	0	0	0	0
Egegik	125,184	0	0	0	125,184	0	0	0
Elim	331	0	0	331	0	0	0	0
Emmonak	45,145	0	0	973	44,172	0	0	0
Fairbanks	141,766	0	3,939	47,439	13	0	0	90,375
False Pass	67,030	0	0	0	67,030	0	0	0
Galena	8,857	0	0	0	6,357	0	0	2,500
Gambell	811	0	0	811	0	0	0	0
Goodnews Bay	3,581	0	0	271	3,310	0	0	0
Grayling	230	0	0	230	0	0	0	0
Haines	12,299	0	36	0	1,263	0	0	11,000
Holy Cross	327	0	0	327	0	0	0	0
Homer	114,862	0	1,158	23,340	68,464	0	0	21,900
Hoonah	106,950	0	73	0	102,877	0	0	4,000
Hooper Bay	8,869	0	0	809	8,060	0	0	0
Houston	6,461	0	0	189	0	0	6,272	0
Huslia	269	0	0	269	0	0	0	0
Hydaburg	6,120	0	0	0	6,120	0	0	0
Kachemak	36	0	36	0	0	0	0	0
Kake	59,041	0	0	0	59,041	0	0	0
Kaitag	3,328	0	0	277	3,051	0	0	0
Kasaan	300	0	0	0	300	0	0	0
Kasigluk	520	0	0	520	0	0	0	0
Kenai	168,279	26,172	1,057	27,535	88,861	1,154	0	23,500
Keetchikan	364,482	0	1,546	0	317,661	0	0	45,275

Table 3
FY 96 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	2,859	0	0	560	0	0	2,299	0
King Cove	373,583	0	0	0	371,083	0	0	2,500
Kivalina	2,249	0	0	417	0	0	1,832	0
Klawock	2,030	0	0	0	2,030	0	0	0
Kobuk	667	0	0	0	0	0	667	0
Kodiak	760,924	4,636	620	35,971	685,286	11,311	0	23,100
Kotzebue	36,056	0	0	9,710	0	0	26,346	0
Koyuk	355	0	0	355	0	0	0	0
Larsen Bay	59,072	0	0	0	59,072	0	0	0
Lower Kalskag	197	0	0	197	0	0	0	0
Manokotak	1,527	0	0	0	0	0	1,527	0
McGrath	5,500	0	0	0	0	0	0	5,500
Mekoryuk	16,006	0	73	335	15,598	0	0	0
Mountain Village	1,040	0	0	1,040	0	0	0	0
Nenana	9,139	0	118	1,876	1,645	0	0	5,500
New Stuyahok	442	0	0	442	0	0	0	0
Newhalen	208	0	0	208	0	0	0	0
Nome	33,339	0	456	0	14,683	0	0	18,200
Nondalton	315	0	0	315	0	0	0	0
Noorvik	3,181	0	0	644	0	0	2,537	0
North Pole	41,663	0	346	33,797	220	0	0	7,300
Nulato	437	0	0	437	0	0	0	0
Nunapitchuk	386	0	0	386	0	0	0	0
Old Harbor	336	0	0	334	2	0	0	0
Palmer	90,961	2,912	201	16,426	0	0	57,522	13,900
Pelican	156,377	0	55	0	152,322	0	0	4,000
Petersburg	864,854	0	346	0	854,108	0	0	10,400
Pilot Point	39,550	0	0	0	39,550	0	0	0
Pilot Station	489	0	0	489	0	0	0	0
Port Lions	2,038	0	0	355	1,683	0	0	0
Quinhagak	478	0	0	478	0	0	0	0
Russian Mission	250	0	0	250	0	0	0	0
Saint George	397,159	0	0	0	397,159	0	0	0
Saint Mary's	724	0	0	724	0	0	0	0
Saint Michael	10,687	0	0	387	10,300	0	0	0

Table 3
 FY 96 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
Saint Paul	2,239,029	0	0	0	2,037,703	200,726	0	600
Sand Point	163,991	0	0	0	158,700	2,191	0	3,100
Savoonga	514	0	0	514	0	0	0	0
Scammon Bay	424	0	0	424	0	0	0	0
Selawik	3,147	0	0	647	0	0	2,500	0
Seldovia	2,645	0	0	1,395	0	0	0	1,250
Seward	267,090	0	401	0	223,843	24,296	0	18,550
Shageluk	124	0	0	124	0	0	0	0
Shaktolik	50,071	0	0	324	49,747	0	0	0
Shishmaref	563	0	0	563	0	0	0	0
Shungnak	1,818	0	0	512	0	0	1,306	0
Skagway	9,350	0	0	0	0	0	0	9,350
Soldotna	25,643	0	966	19,957	0	0	0	4,720
Stebbins	493	0	0	493	0	0	0	0
Tenakee Springs	2,290	0	0	0	165	0	0	2,125
Togiak	409,180	0	0	939	407,464	777	0	0
Toksook Bay	1,702	0	0	466	1,236	0	0	0
Tununak	3,103	0	0	327	2,776	0	0	0
Unalakleet	32,428	0	0	3,828	28,600	0	0	0
Unalaska	5,589,991	0	237	0	2,641,387	2,931,067	0	17,300
Upper Kalskag	190	0	0	190	0	0	0	0
Valdez	362,383	0	345	10,148	263,542	0	69,548	18,800
Wales	252	0	0	252	0	0	0	0
Wasilla	131,991	0	273	28,015	0	0	89,203	14,500
Whittier	41,074	0	0	3,092	31,932	0	0	6,050
Wrangell	89,375	0	164	0	81,211	0	0	8,000
Total Cities	15,148,722	33,720	12,688	328,991	10,813,939	3,195,717	342,822	420,845
Grand Total	\$25,684,955	\$158,641	\$32,219	\$1,350,030	\$16,876,407	\$3,276,895	\$1,104,793	\$866,170

Number of Communities Shared With	124	6	34	78	67	14	27	36
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***Five Year Comparison
of
Shared Taxes and Fees***

Table 4
Aviation Motor Fuel Tax

Municipality	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Anchorage (Merrill Field)	\$ 19,728	\$ 19,718	\$ 17,986	\$ 18,280	\$ 19,805	\$ 95,517
Juneau	66,797	55,914	31,140	47,632	14,319	215,802
Sitka*	0	3,603	21,830	18,135	25,226	68,794
Total Municipalities	86,525	79,235	70,956	84,047	69,350	380,113
Borough						
Ketchikan Gateway	38,396	33,407	19,101	21,166	34,203	146,273
Total Borough	38,396	33,407	19,101	21,166	34,203	146,273
City						
Kenai	26,172	23,907	4,989	4,921	5,888	65,877
Kodiak	4,636	3,910	10,776	3,151	5,643	28,116
Palmer	2,912	2,335	2,840	2,003	2,874	12,964
Soldotna	0	0	1,190	1,316	1,139	3,645
Valdez	0	0	0	192	1,068	1,260
Total Cities	33,720	30,162	19,795	11,583	16,612	111,862
GRAND TOTAL¹	\$158,641	\$142,794	\$109,852	\$116,796	\$110,165	\$638,248
Cost of Collection	\$2,520	N/A	N/A	N/A	N/A	\$2,520
Number of Communities Shared With	6	7	8	9	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 shareable amounts for FY 96.

**Table 5
Coin-Operated Devices Tax**

Municipality	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Anchorage	\$12,492	\$22,965	\$23,042	\$23,275	\$25,996	\$107,770
Juneau	1,601	1,840	1,958	2,032	1,896	9,327
Sitka	1,148	1,588	1,136	768	936	5,576
Total Municipalities	15,241	26,393	26,136	26,075	28,828	122,673
Borough						
Bristol Bay	0	0	0	288	0	288
Denali	219	96	0	171	0	486
Fairbanks North Star	1,549	1,206	1,703	2,588	1,214	8,260
Haines	0	0	0	24	27	51
Kenai Peninsula	1,477	1,080	1,680	1,368	1,140	6,745
Ketchikan Gateway	0	0	0	24	24	48
Kodiak Island	128	144	192	240	528	1,232
Matanuska-Susitna	857	692	1,432	1,028	922	4,931
Yakutat	60	24	96	120	80	380
Total Boroughs	4,290	3,242	5,103	5,851	3,935	22,420
City						
Anderson	97	72	48	144	144	505
Cold Bay	109	0	0	192	192	493
Cordova	18	24	72	144	144	402
Craig	0	24	48	196	308	576
Delta Junction	18	40	24	90	0	172
Dillingham	0	120	96	120	184	520
Fairbanks	3,939	4,502	4,650	4,474	5,578	23,143
Gambell	0	0	70	0	0	70

**Table 5
Coin-Operated Devices Tax**

City	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Haines	36	48	72	0	0	156
Homer	1,158	1,684	1,120	624	720	5,306
Hoonah	73	72	144	100	120	509
Huslia	0	0	0	24	48	72
Kachemak	36	0	0	0	0	36
Kaltag	0	0	0	0	76	76
Kenai	1,057	1,953	1,661	1,642	1,800	8,113
Ketchikan	1,546	2,390	889	1,720	1,432	7,977
Kobuk	0	0	0	0	72	72
Kodiak	620	1,344	1,368	1,368	2,784	7,484
Lower Kalskag	0	0	0	0	24	24
Mekoryuk	73	0	120	168	0	361
Nenana	118	120	72	170	192	672
Nome	456	336	374	240	288	1,694
Noorvik	0	0	0	0	384	384
North Pole	346	240	468	312	0	1,366
Palmer	201	356	288	456	364	1,665
Pelican	55	15	72	72	72	286
Petersburg	346	600	456	552	528	2,482
Quinhagak	0	56	0	0	0	56
Scammon Bay	0	0	0	24	12	36
Seldovia	0	0	54	150	96	300
Seward	401	360	408	504	624	2,297
Shishmaref	0	0	0	120	168	288
Soldotna	966	1,800	1,152	1,176	1,340	6,434

Table 5
Coin-Operated Devices Tax

City	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Unalaska	237	168	360	0	216	981
Valdez	345	432	864	544	336	2,521
Wasilla	273	384	684	702	584	2,627
Wrangell	164	240	288	336	288	1,316
Total Cities	12,688	17,380	15,922	16,364	19,118	81,472
GRAND TOTAL ¹	\$32,219	\$47,015	\$47,161	\$48,289	\$51,881	\$226,564
Cost of Collection	\$10,200	N/A	N/A	N/A	N/A	\$10,200
Number of Communities Shared With	34	34	35	40	40	55

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 6
Electric Cooperative Tax

Municipality	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Anchorage	\$ 554,936	\$ 543,462	\$ 527,500	\$ 520,653	\$ 512,738	\$2,659,289
Total Municipality	554,936	543,462	527,500	520,653	512,738	2,659,289
Borough						
Bristol Bay	8,954	9,373	9,433	9,278	8,938	45,976
Denali	64,725	0	0	0	0	64,725
Fairbanks North Star	135,021	134,077	126,209	126,872	118,770	640,950
Kenai Peninsula	141,964	132,291	107,043	108,247	110,885	600,430
Kodiak Island	10,220	11,547	9,275	10,007	8,677	49,726
Lake and Peninsula	599	599	0	240	0	1,438
Matanuska-Susitna	103,698	103,417	97,716	98,363	88,907	492,101
Northwest Arctic	922	0	0	0	0	922
Total Boroughs	496,103	391,304	349,676	353,006	336,177	1,896,269
City						
Alakanuk	493	481	465	480	414	2,333
Aleknagik	320	302	303	296	296	1,517
Ambler	484	490	448	451	439	2,313
Anderson	1,049	1,061	996	1,040	1,028	5,174
Anvik	152	173	162	144	138	769
Barrow	20,682	20,126	19,347	18,909	17,561	96,625
Brevig Mission	213	215	92	0	0	520
Chevak	661	571	563	567	543	2,905
Clark's Point	0	0	0	0	0	0
Cordova	10,695	10,387	9,413	8,824	9,004	48,323
Delta Junction	4,633	3,513	3,179	3,247	3,080	17,654
Dillingham	7,690	7,255	7,284	7,104	7,099	36,431
EEK	255	240	233	231	226	1,185
Elium	331	305	292	272	260	1,459
Emmonak	973	1,019	1,000	1,021	956	4,969
Fairbanks	47,439	47,108	44,344	44,577	41,730	225,198

Table 6
Electric Cooperative Tax

City	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Gambell	811	737	629	605	540	3,322
Goodnews Bay	271	241	226	235	223	1,195
Grayling	230	232	215	215	220	1,113
Holy Cross	327	320	297	296	298	1,538
Homer	23,340	22,776	27,616	29,090	29,440	132,262
Hooper Bay	809	900	825	790	754	4,078
Houston	189	193	185	189	202	959
Huslia	269	247	224	206	209	1,156
Kaltag	277	277	283	246	254	1,336
Kasaan	0	507	0	0	0	507
Kasigluk	520	0	0	0	0	520
Kenai	27,535	27,829	35,580	35,683	33,293	159,920
Kiana	560	537	537	516	482	2,632
Kivalina	417	421	468	468	399	2,173
Kodiak	35,971	32,310	36,498	35,114	33,865	173,757
Kotzebue	9,710	9,162	8,520	8,659	8,343	44,394
Koyuk	355	341	329	343	327	1,695
Lower Kalslag	197	189	174	191	178	930
Manokotak	0	0	0	0	0	0
Marshall	0	363	366	351	329	1,409
Mekoryuk	335	333	329	338	317	1,652
Mountain Village	1,040	975	851	993	1,100	4,959
Nenana	1,876	1,877	1,831	1,864	1,744	9,192
New Stuyahok	442	403	357	368	320	1,890
Newhalen	208	208	218	456	0	1,090
Nondalton	315	318	300	529	0	1,461
Noorvik	644	623	640	601	535	3,042
North Pole	33,797	32,258	30,801	30,758	29,169	156,782
Nulato	437	410	386	403	399	2,035
Nunapitchuk	386	349	335	332	320	1,722
Old Harbor	334	332	332	297	311	1,607
Palmer	16,426	16,340	15,573	15,323	7,654	71,316
Pilot Station	489	465	456	470	471	2,351
Port Lions	355	345	353	353	352	1,758
Quinhagak	478	467	437	478	464	2,324

Table 6
Electric Cooperative Tax

City	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Russian Mission	250	245	234	225	222	1,176
Saint Mary's	724	760	739	725	702	3,650
Saint Michael	387	392	357	358	334	1,828
Savoonga	514	553	541	521	520	2,649
Scammon Bay	424	401	399	393	365	1,982
Selawik	647	613	578	608	565	3,012
Seldovia	1,395	1,355	1,361	1,468	2,440	8,020
Shageluk	124	432	124	140	121	940
Shaktolik	324	0	299	276	290	1,190
Shishmaref	563	555	533	531	518	2,700
Shungnak	512	504	485	406	342	2,249
Soldotna	19,957	19,747	21,949	22,868	22,744	107,265
Stebbins	493	473	465	426	334	2,191
Togiak	939	897	857	742	662	4,098
Toksook Bay	466	458	432	432	397	2,186
Tununak	327	331	317	301	302	1,578
Unalakleet	3,828	0	1,808	1,664	1,643	8,943
Upper Kalskag	190	185	187	183	184	929
Valdez	10,148	24,962	23,992	18,165	17,695	94,962
Wales	252	238	221	229	188	1,128
Wasilla	28,015	27,781	25,443	24,835	39,555	145,630
Whittier	3,092	2,932	3,031	3,243	3,076	15,373
Total Cities	328,991	330,348	338,643	332,963	328,487	1,659,132
GRAND TOTAL¹	\$1,350,030	\$1,285,114	\$1,215,819	\$1,206,324	\$1,177,402	\$6,214,689
Cost of Collection	\$1,500	N/A	N/A	N/A	N/A	\$1,500
Number of Communities Shared With	78	75	75	75	73	79

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 7
Fisheries Business Tax**

Municipality	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Anchorage	\$ 119,700	\$ 136,889	\$ 85,441	\$ 218,646	\$ 86,426	\$ 647,102
Juneau	73,273	83,169	38,767	35,863	32,457	263,529
Sitka	646,763	733,701	484,705	410,956	440,238	2,716,362
Total Municipalities	839,736	953,759	608,913	665,465	559,121	3,626,994
Borough						
Aleutians East	1,367,815	1,179,272	1,834,575	2,424,754	1,792,032	8,598,448
Bristol Bay	2,939,568	2,659,167	2,040,447	3,324,694	1,403,787	12,367,662
Haines	246,576	318,181	255,514	226,969	178,613	1,225,853
Kenai Peninsula	580,353	738,650	665,103	1,207,765	512,923	3,704,794
Ketchikan Gateway	334,950	362,944	300,585	311,798	243,441	1,553,718
Kodiak Island	1,226,387	1,029,408	945,920	1,213,056	1,002,752	5,417,523
Lake and Peninsula	365,151	888,676	379,008	544,702	392,141	2,569,678
North Star	234	511	0	0	5	750
Northwest Arctic	0	0	0	0	2	2
Yakutat	161,698	201,292	145,750	195,324	170,979	875,043
Total Boroughs	7,222,732	7,378,098	6,566,902	9,449,064	5,696,675	36,313,472
City						
Akhiok	0	19	0	0	0	19
Akutan	286,439	236,242	265,328	733,321	591,128	2,112,458
Angoon	201	0	0	0	0	201
Aniak	3,862	5,088	0	0	4,345	13,295
Anvik	0	338	277	4,056	872	5,542
Atka	11,482	15,132	628	3,483	851	31,576
Bethel	3,271	83,737	69,479	67,544	64,549	288,580
Chignik	99,758	95,968	86,988	160,248	145,744	588,705
Clark's Point	165,732	175,250	303,370	272,993	120,818	1,038,163
Cold Bay	544	0	0	0	703	1,247
Cordova	502,714	442,733	264,273	561,157	335,241	2,106,118
Craig	36,380	30,335	32,990	24,270	29,280	153,254
Dillingham	268,745	261,898	159,210	296,659	195,972	1,182,485

Table 7
Fisheries Business Tax

City	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Egegik	125,184	0	0	0	0	125,184
Emmonak	44,172	35,213	14,982	28,623	35,051	158,041
Fairbanks	13	100	0	0	5	118
False Pass	67,030	21,069	96,854	103,977	12,789	301,719
Galena	6,357	2,048	1,672	3,062	2,554	15,692
Goodnews Bay	3,310	302	347	132	0	4,092
Haines	1,263	637	708	907	2,571	6,086
Homer	68,464	91,790	84,334	109,945	93,158	447,691
Hoonah	102,877	99,264	57,853	63,658	53,377	377,029
Hooper Bay	8,060	1,268	0	0	5,502	14,830
Hydaburg	6,120	0	0	0	0	6,120
Kachemak	0	0	0	0	27	27
Kake	59,041	73,376	33,611	2	16,517	182,548
Kaitag	3,051	0	475	2,228	2,572	8,326
Kasaan	300	0	0	0	0	300
Kenai	88,861	177,974	121,475	338,035	134,286	860,631
Ketchikan	317,661	323,163	209,225	308,340	216,403	1,374,792
King Cove	371,083	475,417	399,081	453,043	346,246	2,044,870
Klawock	2,030	0	5	23	0	2,058
Kodiak	685,286	644,353	556,915	865,429	613,703	3,365,686
Kotzebue	0	0	0	0	2	2
Larsen Bay	59,072	51,986	61,377	51,432	55,400	279,267
Mekoryuk	15,598	410	285	0	242	16,535
Nenana	1,645	578	96	795	1,276	4,390
Nome	14,683	0	0	0	197	14,880
North Pole	220	411	679	1,235	1,208	3,752
Old Harbor	2	0	0	5,812	1,121	6,935
Ouzinkie	0	0	33	21	0	54
Pelican	152,322	165,808	132,518	147,420	163,111	761,180
Petersburg	854,108	826,209	746,865	736,286	599,536	3,763,005
Pilot Point	39,550	78,987	19,232	58,925	176	196,871

**Table 7
Fisheries Business Tax**

City	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Port Heiden	0	0	0	4,391	0	4,391
Port Lions	1,683	0	0	0	0	1,683
Saint George	397,159	287,118	358,994	278,949	116,409	1,438,630
Saint Mary's	0	0	0	0	1,275	1,275
Saint Michael	10,300	0	0	0	0	10,300
Saint Paul	2,037,703	2,534,079	1,877,080	715,786	1,140,370	8,305,018
Sand Point	158,700	90,021	93,049	144,081	111,509	597,360
Seldovia	0	0	0	0	21	21
Seward	223,843	125,329	142,157	187,378	164,983	843,690
Shaktolik	49,747	0	0	0	0	49,747
Skagway	0	0	129	0	0	129
Soldotna	0	53	26	1,011	0	1,090
Tenakee Springs	165	0	680	0	0	845
Thorne Bay	0	970	0	0	0	970
Togiak	407,464	187,157	96,017	193,067	99,568	983,273
Toksook Bay	1,236	0	15	0	0	1,251
Tununak	2,776	0	0	0	0	2,776
Unalakleet	28,600	5,084	2,064	0	9,103	44,851
Unalaska	2,641,387	2,193,707	2,614,162	3,525,048	2,531,282	13,505,586
Valdez	263,542	267,993	127,678	201,963	249,496	1,110,671
Whittier	31,932	82,368	62,467	66,071	38,066	280,904
Wrangell	81,211	77,381	72,754	60,588	53,102	345,036
Total Cities	10,813,939	10,289,363	9,168,437	10,781,394	8,361,717	49,393,850
GRAND TOTAL	\$18,876,407	\$18,600,221	\$16,344,252	\$20,895,923	\$14,617,513	\$89,394,315
Number of Communities Shared With	67	55	56	53	61	72
Additional Sharing with DCPA	\$827,033	\$849,798	\$837,572	\$675,507	N/A	\$3,189,910

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

Table 8
Fishery Resource Landing Tax

Municipality	FY 96	FY 95*	FY 94**	FY 93**	FY 92**	Total All Years
Sitka	\$ 2,205	\$ 0	-	-	-	\$ 2,205
Total Municipalities	2,205	0	-	-	-	2,205
Borough						
Aleutians East	20,786	4,162	-	-	-	24,948
Kenai Peninsula	25,450	11,770	-	-	-	37,220
Kodiak Island	31,683	47,343	-	-	-	79,026
Yakutat	854	3,266	-	-	-	4,120
Total Boroughs	78,773	66,541	-	-	-	145,314
City						
Akutan	7,506	0	-	-	-	7,506
Atka	16,689	12,471	-	-	-	29,160
Kenai	1,154	0	-	-	-	1,154
Kodiak	11,311	26,513	-	-	-	37,824
Saint Paul	200,726	242,716	-	-	-	443,442
Sand Point	2,191	521	-	-	-	2,712
Seward	24,296	1,455	-	-	-	25,751
Togiak	777	0	-	-	-	777
Unalaska	2,931,067	2,484,618	-	-	-	5,415,685
Total Cities	3,166,717	2,768,294	-	-	-	5,935,011
GRAND TOTAL	\$3,276,695	\$2,834,835	-	-	-	\$6,111,530

Number of Communities Subject to Sharing	14	10	0	0	0	14
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Additional Sharing with DGRA	\$43,977	\$81,670	N/A	N/A	N/A	\$105,647
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* 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.

Table 9
Telephone Cooperative Tax

Municipality	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Anchorage	\$253,407	\$220,512	\$213,692	\$208,584	\$183,063	\$1,079,257
Total Municipality	253,407	220,512	213,692	208,584	183,063	1,079,257
Borough						
Bristol Bay	41,220	38,616	154,699	0	0	234,536
Denali	25,468	22,721	22,685	24,808	20,963	116,645
Kenai Peninsula	2,632	2,190	2,897	2,821	2,804	13,344
Matanuska-Susitna	357,186	336,344	326,285	329,331	299,100	1,648,245
North Slope	80,817	78,718	277,780	0	0	437,315
Northwest Arctic	1,241	0	0	0	0	1,241
Total Boroughs	508,564	478,589	784,346	356,959	322,867	2,451,325
City						
Aleknagik	1,908	1,572	1,299	1,120	1,464	7,364
Ambler	1,611	1,671	1,662	1,656	3,164	9,765
Anderson	5,934	6,222	6,569	6,123	5,524	30,372
Buckland	1,607	1,584	1,659	1,575	2,724	9,149
Clark's Point	763	626	673	622	868	3,552
Cordova	35,029	31,622	29,375	28,284	26,141	150,451
Deering	821	902	899	842	1,594	5,057
Dillingham	33,590	30,724	31,709	31,005	29,304	156,332
Houston	6,272	6,375	6,351	6,645	6,822	32,465
Kiana	2,299	2,111	1,803	1,778	3,762	11,753
Kivalina	1,832	1,780	1,879	1,613	3,286	10,389
Kobuk	667	721	619	600	983	3,590
Kotzebue	26,346	31,901	25,224	25,771	52,328	161,570
Manokotak	1,527	2,093	1,732	1,469	1,525	8,346
Noorvik	2,537	2,383	2,473	2,502	4,406	14,302
Palmer	57,522	50,792	44,886	47,927	47,368	248,494

**Table 9
Telephone Cooperative Tax**

City	FY 96	FY 95	FY 94	FY 93	FY 92	Total All Years
Selawik	2,500	2,782	2,567	2,640	4,432	14,921
Shungnak	1,306	1,305	1,168	1,129	2,449	7,358
Valdez	69,548	67,038	58,947	64,365	49,668	309,565
Wasilla	89,203	78,255	65,232	68,163	64,476	365,328
Total Cities	342,822	322,459	286,725	295,829	312,286	1,560,121
GRAND TOTAL ¹	\$1,104,793	\$1,021,559	\$1,284,762	\$961,372	\$818,217	\$5,080,703
Cost of Collection	\$1,500	N/A	N/A	N/A	N/A	\$1,500
Number of Communities Shared With	27	26	26	24	26	26

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 10
Liquor License Fees

	FY 96	FY 95	FY 94*	FY 93	FY 92	Total All Years
Municipality						
Anchorage	\$369,325	\$365,500	\$544,425	\$360,600	\$361,050	\$2,000,900
Juneau	61,800	64,050	86,900	56,350	55,800	324,900
Sitka	20,300	17,800	31,400	21,975	22,725	114,200
Total Municipalities	451,425	447,350	662,725	438,925	439,575	2,440,000
Borough						
Bristol Bay	13,300	14,800	9,400	12,650	13,900	64,050
Yakutat	600	4,000	8,500	5,250	2,000	20,350
Total Boroughs	13,900	18,800	17,900	17,900	15,900	84,400
City						
Akutan	0	0	1,250	1,250	1,250	3,750
Anderson	0	0	0	3,250	3,250	6,500
Cordova	16,550	13,525	23,775	13,800	13,800	81,450
Craig	6,400	10,500	11,050	6,600	7,525	42,075
Delta Junction	0	0	0	6,150	4,400	10,550
Dillingham	4,600	4,600	6,900	5,850	5,850	27,800
Fairbanks	90,375	99,150	146,675	96,200	93,950	526,350
Fort Yukon	0	1,500	750	750	750	3,750
Galena	2,500	1,500	3,250	750	2,000	10,000
Haines	11,000	9,125	14,025	10,200	9,900	54,250
Homer	21,900	25,100	33,700	24,225	23,275	128,200
Hoonah	4,000	2,500	5,250	3,250	3,550	18,550
King Cove	0	1,500	750	750	750	3,750
Kenai	23,500	23,450	34,900	23,100	19,300	124,250
Ketchikan	45,275	39,575	65,650	43,200	42,800	236,500
King Cove	2,500	4,000	4,500	3,250	3,250	17,500

* Reflects effect of implementation of biennial licensing.

**Table 10
Liquor License Fees**

City	FY 96	FY 95	FY 94*	FY 93	FY 92	Total All Years
Klawock	0	0	1,500	0	0	1,500
Kodiak	23,100	23,400	34,800	22,950	22,950	127,200
McGrath	5,500	4,000	7,500	4,750	4,750	26,500
Nenana	5,500	4,000	7,500	4,750	4,750	26,500
Nome	18,200	14,800	25,600	16,500	16,500	91,600
North Pole	7,300	5,225	8,350	5,325	5,625	31,825
Palmer	13,900	14,100	21,050	13,675	12,400	75,125
Pelican	4,000	4,600	6,000	4,000	4,000	22,600
Petersburg	10,400	7,300	14,050	8,550	10,100	50,400
Ruby	0	1,500	750	750	750	3,750
Saint George	0	0	1,500	750	750	3,000
Saint Paul	600	4,000	2,600	2,300	2,300	11,800
Sand Point	3,100	4,000	5,100	3,550	3,550	19,300
Seldovia	1,250	4,600	10,300	6,300	6,300	28,750
Seward	18,550	18,500	26,425	17,375	17,375	98,225
Skagway	9,350	7,800	10,700	7,200	7,825	42,875
Soldotna	4,720	17,000	22,975	14,975	13,725	73,395
Tanana	0	1,500	750	750	750	3,750
Tenakee Springs	2,125	1,225	2,425	2,300	2,300	10,375
Thome Bay	0	1,500	750	750	750	3,750
Unalaska	17,300	7,200	20,850	11,850	7,500	64,700
Valdez	18,800	15,400	25,450	15,225	15,225	90,100
Wasilla	14,500	18,900	24,425	2,650	0	60,475
Whittier	6,050	4,300	7,900	5,250	5,100	28,600
Wrangell	8,000	13,200	18,600	12,600	12,600	65,000
Total Cities	420,845	434,075	660,275	427,650	413,475	2,355,320
GRAND TOTAL	\$665,170	\$900,225	\$1,340,900	\$884,475	\$869,950	\$4,880,720

Number of Communities Shared With	36	41	44	45	44	47
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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 regulations is resumed.

Appendices

enforcement of the ordinances, laws and regulations is resumed.

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

Appendix B

Unified Municipalities and Boroughs

<u>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: 1996 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: 1996 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	Cheformak	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	Platinum
Craig	Eek	Point Hope
Dillingham	Egifik	Port Alexander
Galena	Ekwok	Port Heiden
Haines	Elim	Port Lions
Homer	Emmonak	Quinhagak
Hoonah	False Pass	Ruby
Hydaburg	Fort Yukon	Russian Mission
Kake	Gambell	St. George
King Cove	Golovin	St. Michael
Klawock	Goodnews Bay	St. Paul
Nome	Grayling	Savoonga
Pelican	Holy Cross	Saxman
St. Mary's	Hooper Bay	Scammon Bay
Sand Point	Houston	Selawik
Seldovia	Hughes	Shageluk
Skagway	Huslia	Shaktolik
Soldotna	Kachemak	Sheldon Point
Tanana	Kaktovik	Shishmaref
Unalaska	Kaltag	Shungnak
Wasilla	Kasaan	Stebbins
	Kiana	Teller
<i>Second Class Cities</i>	Kivalina	Tenakee Springs
Akhiok	Kobuk	Thorne Bay
Akiak	Kotlik	Togiak
Akutan	Kotzebue	Toksook Bay
Alakanuk	Koyuk	Unalakleet
Aleknagik	Koyukuk	Upper Kalskag
Allakaket	Kupreanof	Wainwright
Ambler	Kwethluk	Wales
Anaktuvuk Pass	Larsen Bay	White Mountain
Anderson	Lower Kalslag	Whittier
Angoon	Manokotak	
Aniak	Marshall	<i>Organized Under</i>
Anvik	McGrath	<i>Federal Law</i>
Atka	Mekoryuk	Metlakatla
Atkasuk	Mountain Village	

Source: 1996 Alaska Municipal Officials Directory

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