

State of Alaska

DEPARTMENT OF REVENUE
Income and Excise Audit Division



SHARED TAXES AND FEES ANNUAL REPORT
For the Fiscal Year Ended June 30, 1995

The Honorable Tony Knowles, Governor
Wilson L. Condon, Commissioner

Alaska Department of Revenue
Income and Excise Audit Division
Larry E. Meyers, Director
P.O. Box 110420
Juneau, Alaska 99811-0420
Telephone (907) 465-2320
Fax (907) 465-2375
Home Page - <http://www.revenue.state.ak.us>

1995 Annual Report

Alaska statutes provide that a percentage of revenue collected from certain taxes and license fees be shared with municipalities and boroughs in Alaska. Income and Excise Audit Division (IEAD) within Department of Revenue is responsible for accounting for taxes and fees subject to sharing and periodically disbursing shared amounts to respective municipalities and boroughs.

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

Tax Type	Statutory Reference	Share %
Aviation Motor Fuel	43.40.010	60%
Coin-Operated Device	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%
Fee Type		
Liquor License	04.11.610	100%

Interest and penalty amounts collected as part of tax and license fee payments are not shared. In some cases, amounts expended by the state for collection may be deducted from amounts shared to communities.

The objectives of this annual report are as follows:

- 1) Highlight observations resulting in changes from prior year amounts shared.
- 2) Provide a brief overview of each shared tax and license fee program.
- 3) Provide current and historical information of amounts shared by program and municipality.

For easy reference, this annual report is organized as outlined in the table of contents.

Table of Contents

Executive Summary

FY 95 in Retrospect	1
Table 1 - Summary of FY 95 Shared Taxes and Fees	2
Table 2 - Summary of FY 95 Shared Taxes by Municipality	3

Shared Taxes and Fees Overview

Tax Type

Aviation Motor Fuel	6
Coin-Operated Device	6
Electric Cooperative	6
Fisheries Business	7
Fishery Resource Landing	7
Telephone Cooperative	8

Fee Type

Liquor License	8
----------------------	---

FY 95 Year Shared Taxes and Fees Detail

Table 3 - Shared Taxes by Municipality	9
Table 4 - Detail of Other Shared Taxes by Municipality	14

Five-Year Comparison of Shared Taxes and Fees

Table 5 - Aviation Motor Fuel Tax	19
Table 6 - Coin-Operated Device Tax	20
Table 7 - Electric Cooperative Tax	23
Table 8 - Fisheries Business Tax	26
Table 9 - Fishery Resource Landing Tax	29
Table 10 - Telephone Cooperative Tax	30
Table 11 - Liquor License Fees	32

Appendices

Appendix A - Shared Taxes and Fees Statutes	34
Appendix B - Boroughs and Unified Municipalities	38
Appendix C - Incorporated Cities Within Boroughs	39
Appendix D - Incorporated Cities Within Alaska	41

***Executive
Summary***

FY 95 in Retrospect

FY 95 shared taxes and license fees (\$24,869,500) increased 22% over the total shared in FY 94 (\$20,342,800), primarily due to increased collection of fisheries business taxes and first-year collection of fishery resource landing taxes. Department of Revenue disbursed FY 95 shared taxes and fees to 119 eligible municipalities. Over the past five fiscal years, FY 91 through FY 95, the Department has shared approximately \$108 million to local governments.

Significant changes in shared taxes and fees over FY 94 are summarized below.

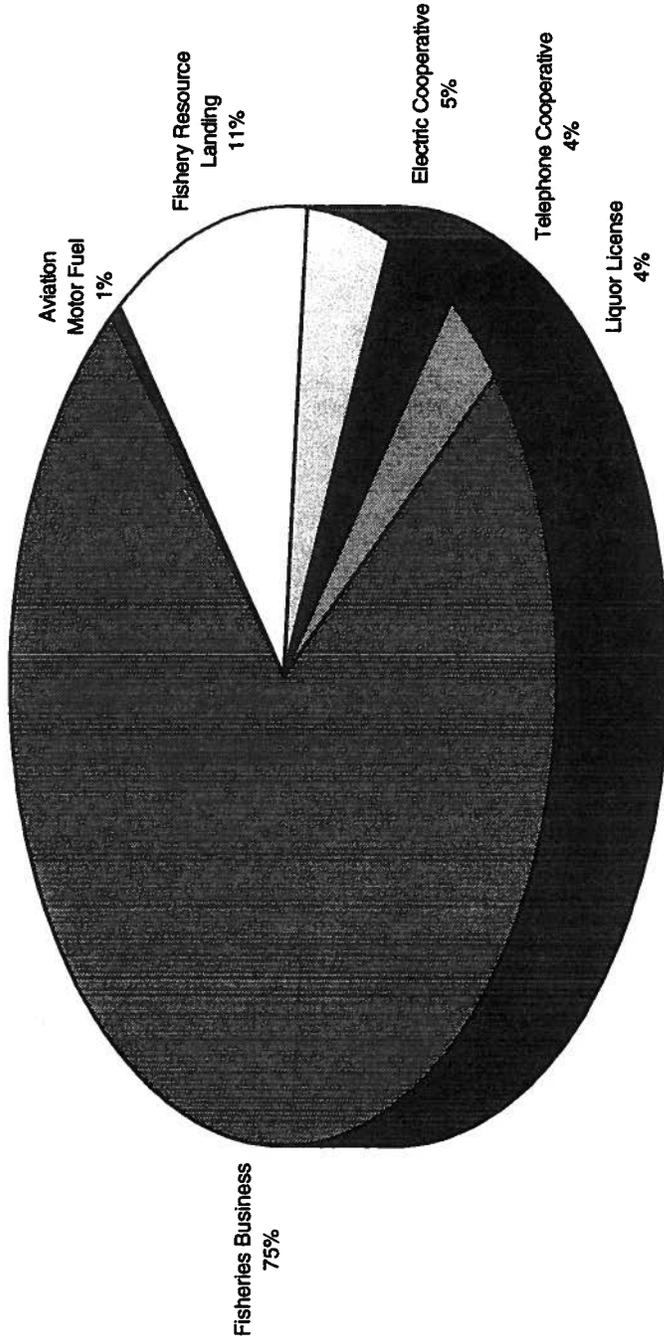
- **Fisheries Business Tax** - Shared fisheries business taxes increased \$2,256,000 over FY 94 because of increased fisheries business tax collections which reflect higher harvests and prices paid for salmon during calendar year 1994 (fisheries business taxes for that year were due March 31, 1995). Shared fisheries business taxes for Saint Paul have risen significantly over the past five fiscal years to an all-time high of \$2.5 million for FY 95. The increases are a result of Saint Paul's harbor development, completed in 1990, which has led to three processors locating facilities in that community.
- **Fishery Resource Landing Tax** - The fishery resource landing tax took effect January 1, 1994. Calendar year 1994 tax returns were due June 30, 1995. First-year collection of landing taxes resulted in about \$2.9 million subject to sharing. Due to pending litigation regarding the constitutionality of the landing tax, it is undetermined at time of publication

whether to share with municipalities or escrow taxes until the outcome of litigation. Unalaska (Dutch Harbor) will be the primary benefactor of the shared landing tax program with approximately \$2.5 million, or 87% of total shared landing taxes.

- **Aviation Motor Fuel Tax** - Shared aviation motor fuel taxes increased over FY 94 because of increased aviation activity, greater compliance toward reporting aviation fuel sales, and amended returns filed by an aviation fuel dealer to reflect a correction in their reporting method. Sitka relinquished ownership of its airport and returned it to the state effective July 1, 1994. The small amount of aviation fuel tax shared to Sitka represents June 1994 fuel sales which were reported in July 1994.
- **Liquor License Fees** - Shared liquor license fees stabilized to pre-FY 94 levels. The amount of shared liquor fees had increased for FY 94 because of statutes enacted in 1993 (Ch 63 SLA 93) which authorized biennial renewal of liquor licenses beginning in 1994. In transition to biennial licensing, half of liquor licensees filed a 1994 renewal application for a one-year period while the other half filed for a two-year period. As a result, the Department experienced a one-time increase in collection and sharing of liquor license fees for FY 94.

Amounts shared for the other tax types, **coin-operated device, electric cooperative and telephone cooperative**, were relatively unchanged from FY 94.

Table 1 - Summary of FY 95 Shared Taxes and Fees



-- Prior Year Comparison --

Tax Type	FY 95		FY 94		FY 93	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$18,600,221	75%	\$16,344,252	80%	\$20,895,923	87%
Fishery Resource Landing	2,892,601	11%	N/A	N/A	N/A	N/A
Electric Cooperative	1,265,114	5%	1,251,231	6%	1,206,324	5%
Telephone Cooperative	1,021,559	4%	1,249,350	6%	861,372	4%
Liquor License Fees	900,225	4%	1,340,900	7%	884,475	4%
Aviation Motor Fuel	142,794	1%	109,852	1%	116,796	0%
Coin-Operated Device	47,015	0%	47,161	0%	48,289	0%
Total	\$24,869,529	100%	\$20,342,746	100%	\$24,013,179	100%

Table 2 - Summary of FY 95 Shared Taxes by Municipality

Municipality	FY 95	FY 94	Difference
Anchorage	\$1,309,046	\$1,412,086	(\$103,040)
Juneau	204,973	158,765	46,208
Sitka	756,692	539,071	217,621
Total Municipalities	2,270,711	2,109,922	160,789
Borough			
Aleutians East	1,182,913	1,834,575	(651,662)
Bristol Bay	2,738,217	2,213,979	524,238
Denali	22,817	22,685	132
Fairbanks North Star	135,795	127,912	7,883
Haines	318,181	255,514	62,667
Kenai Peninsula	884,526	776,723	107,804
Ketchikan Gateway	362,944	319,686	43,258
Kodiak Island	1,059,632	955,387	104,245
Lake and Peninsula	951,999	379,008	572,991
Matanuska-Susitna	440,453	425,433	15,020
North Slope	78,718	277,876	(199,158)
Yakutat	208,581	154,250	54,331
Total Boroughs	8,384,777	7,743,026	641,749
City			
Akiok	19	0	19
Akutan	236,242	266,576	(30,336)
Alakanuk	481	465	16
Aleknagik	1,875	1,602	273
Ambler	2,161	2,111	50
Anderson	7,355	7,613	(258)
Aniak	5,088	0	5,088
Anvik	510	439	71
Atka	23,643	628	23,015
Barrow	20,126	19,347	779
Bethel	83,737	69,479	14,258
Brevig Mission	215	92	123
Buckland	1,584	1,658	(74)
Chevak	571	563	8
Chignik	95,968	88,988	6,980
Clark's Point	175,876	304,043	(128,167)
Cordova	498,291	326,908	171,383
Craig	40,859	44,088	(3,229)
Deering	902	899	3
Delta Junction	3,553	3,203	350
Dillingham	304,597	205,199	99,398
Eek	240	233	7
Elim	305	292	13
Emmonak	36,232	15,982	20,250

Table 2 - Summary of FY 95 Shared Taxes by Municipality

City	FY 95	FY 94	Difference
Fairbanks	150,860	195,669	(44,809)
False Pass	21,069	96,854	(75,785)
Fort Yukon	1,500	750	750
Galena	3,548	4,922	(1,374)
Gambell	737	699	38
Goodnews Bay	543	573	(30)
Grayling	232	215	17
Haines	9,810	14,805	(4,995)
Holy Cross	320	297	23
Homer	141,351	146,770	(5,419)
Hoonah	101,836	63,247	38,589
Hooper Bay	2,168	825	1,343
Houston	6,569	6,536	33
Huslia	247	224	23
Kake	74,876	34,361	40,515
Kaitag	277	758	(481)
Kasaan	507	0	507
Kenai	255,113	198,605	56,508
Ketchikan	398,535	275,764	122,771
Kiana	2,648	2,341	307
King Cove	479,417	403,581	75,836
Kivalina	2,201	2,347	(146)
Klawock	0	1,505	(1,505)
Kobuk	721	619	102
Kodiak	765,481	640,357	125,124
Kotzebue	41,063	33,744	7,319
Koyuk	341	329	12
Larsen Bay	51,986	61,377	(9,391)
Lower Kalskag	189	174	15
Manokotak	2,093	1,732	361
Marshall	363	365	(2)
McGrath	4,000	7,500	(3,500)
Mekoryuk	743	734	9
Mountain Village	975	851	124
Nenana	6,575	9,499	(2,924)
New Stuyahok	403	357	46
Newhalen	208	218	(10)
Nome	15,136	25,974	(10,838)
Nondalton	318	299	19
Noorvik	3,006	3,113	(107)
North Pole	38,135	40,298	(2,163)
Nulato	410	386	24
Nunapitchuk	349	335	14
Old Harbor	332	332	0

Table 2 - Summary of FY 95 Shared Taxes by Municipality

City	FY 95	FY 94	Difference
Ouzinkie	0	33	(33)
Palmer	83,922	84,637	(715)
Pelican	170,423	138,590	31,833
Petersburg	834,109	761,371	72,738
Pilot Point	0	19,232	(19,232)
Pilot Station	465	456	9
Port Lions	345	353	(8)
Quinhagak	523	437	86
Ruby	1,500	750	750
Russian Mission	245	234	11
Saint George	287,118	360,494	(73,376)
Saint Mary's	760	739	21
Saint Michael	392	357	35
Saint Paul	2,767,918	1,879,680	888,238
Sand Point	95,063	98,149	(3,086)
Savoonga	553	541	12
Scammon Bay	401	398	3
Selawik	3,395	3,145	250
Seldovia	5,955	11,715	(5,760)
Seward	189,656	168,990	20,666
Shageluk	0	124	(124)
Shaktolik	0	299	(299)
Shishmaref	555	533	22
Shungnak	1,809	1,653	156
Skagway	7,800	10,829	(3,029)
Soldotna	38,600	47,292	(8,692)
Stebbins	473	465	8
Tanana	1,500	750	750
Tenakee Springs	1,225	3,105	(1,880)
Thorne Bay	2,470	750	1,720
Togiak	188,054	96,874	91,180
Toksook	458	447	11
Tununak	331	317	14
Unalakleet	5,084	3,872	1,212
Unalaska	4,713,328	2,635,372	2,077,956
Upper Kalskag	185	187	(2)
Valdez	375,825	236,931	138,894
Wales	238	220	18
Wasilla	125,320	115,784	9,536
Whittier	89,600	73,398	16,202
Wrangell	90,821	91,642	(821)
Total Cities	14,214,042	10,489,796	3,724,247
Grand Total	<u>\$24,869,529</u>	<u>\$20,342,746</u>	<u>\$4,526,783</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. Aviation motor fuel (aviation gasoline and jet fuel) sales at municipal airports comprise a small portion of overall aviation motor fuel sales in the state. For perspective, total FY 95 aviation fuel tax revenue was approximately \$8 million, while total FY 95 shared aviation fuel tax amount was \$142,794.

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 receives informational returns from dealers reporting aviation motor fuel sales at municipal airports and uses this information as the basis for sharing amounts to municipalities.

Aviation motor fuel taxes collected at the following municipal airports are eligible for sharing:

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

Sharing Cycle

The Department disburses shared amounts to municipalities in January and July of each year based on taxes collected during the preceding six months.

FY 95 Statistics

Tax Shared	\$142,794
Number of Municipalities	7

Coin-Operated Device Tax
AS 43.35.050

Description

AS 43.35.050 provides that 50% of coin-operated device 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 95 Statistics

Tax Shared	\$47,015
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 95 Statistics

Tax Shared	\$1,265,114
Number of Municipalities	75

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 95 fisheries business tax subject to allocation by DCRA was \$849,798.

Sharing Cycle

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

FY 95 Statistics

Tax Shared	\$18,600,221
Number of Municipalities	55

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. Note that taxes are shared only on the 3% portion of the 3.3% landing tax rate.

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 95 fishery resource landing tax subject to allocation by DCRA was \$89,195.

Sharing Cycle

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

FY 95 Statistics

Tax Sharable	\$2,892,601
Number of Municipalities	10

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 95 Statistics

Tax Shared	\$1,021,559
Number of Municipalities	22

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 95 Statistics

Fees Shared	\$900,225
Number of Municipalities	41 ✓

FY 95
Shared Taxes and Fees
Detail

Table 3 - Shared Taxes by Municipality

Municipality	Fisheries		Fishery		Other		Total
	Business Tax	Resource Landing Tax	Resource Landing Tax	Shared Taxes (Refer to Table 4)	Shared Taxes (Refer to Table 4)	Shared Taxes (Refer to Table 4)	
Anchorage	\$ 136,889	\$ 0	\$ 0	\$1,172,157			\$1,309,046
Juneau	83,169	0	0	121,804			204,973
Sitka	733,701	0	0	22,991			756,692
Total Municipalities	953,759	0	0	1,316,952			2,270,711
Borough							
Aleutians East	1,179,272		3,641		0		1,182,913
Bristol Bay	2,675,428		0	62,789			2,738,217
Denali	0		0	22,817			22,817
Fairbanks North Star	511		0	135,283			135,795
Haines	318,181		0	0			318,181
Kenai Peninsula	738,650		10,315	135,561			884,526
Ketchikan Gateway	362,944		0	0			362,944
Kodiak Island	1,029,408		18,533	11,691			1,059,632
Lake and Peninsula	951,400		0	599			951,999
Matanuska-Susitna	0		0	440,453			440,453
North Slope	0		0	78,718			78,718
Yakutat	201,292		3,266	4,024			208,581
Total Boroughs	7,457,086		35,756	891,935			8,384,777
City							
Akhiok	19		0	0			19
Akutan	236,242		0	0			236,242
Alakanuk	0		0	481			481
Aleknagik	0		0	1,875			1,875

Table 3 - Shared Taxes by Municipality

City	Fisheries		Fishery		Other		Total
	Business Tax	Landing Tax	Resource	Shared Taxes	(Refer to Table 4)		
Amblar	0	0	0	2,161	0	2,161	2,161
Anderson	0	0	0	7,355	0	7,355	7,355
Aniak	5,088	0	0	0	0	5,088	5,088
Anvik	338	0	0	173	0	511	510
Atka	15,132	8,511	0	0	0	23,643	23,643
Barrow	0	0	0	20,126	0	20,126	20,126
Bethel	83,737	0	0	0	0	83,737	83,737
Brevig Mission	0	0	0	215	0	215	215
Buckland	0	0	0	1,584	0	1,584	1,584
Chevak	0	0	0	571	0	571	571
Chignik	95,968	0	0	0	0	95,968	95,968
Clark's Point	175,250	0	0	626	0	175,876	175,876
Cordova	442,733	0	0	55,558	0	498,291	498,291
Craig	30,335	0	0	10,524	0	40,859	40,859
Deering	0	0	0	902	0	902	902
Delta Junction	0	0	0	3,553	0	3,553	3,553
Dillingham	261,898	0	0	42,698	0	304,597	304,597
EEK	0	0	0	240	0	240	240
Elim	0	0	0	305	0	305	305
Emmonak	35,213	0	0	1,019	0	36,232	36,232
Fairbanks	100	0	0	150,760	0	150,860	150,860
False Pass	21,069	0	0	0	0	21,069	21,069
Fort Yukon	0	0	0	1,500	0	1,500	1,500
Galena	2,048	0	0	1,500	0	3,548	3,548
Gambell	0	0	0	737	0	737	737
Goodnews Bay	302	0	0	241	0	543	543
Grayling	0	0	0	232	0	232	232
Haines	637	0	0	9,173	0	9,810	9,810

Table 3 - Shared Taxes by Municipality

City	Fisheries		Fishery		Total
	Business Tax	Resource Landing Tax	Other Shared Taxes (Refer to Table 4)	Shared Taxes	
Holy Cross	0	0	320	320	320
Homer	91,790	0	49,560	141,351	141,351
Hoonah	99,264	0	2,572	101,836	101,836
Hooper Bay	1,268	0	900	2,168	2,168
Houston	0	0	6,569	6,569	6,569
Huslia	0	0	247	247	247
Kake	73,376	0	1,500	74,876	74,876
Kaltag	0	0	277	277	277
Kasaan	0	0	507	507	507
Kenai	177,974	0	77,139	255,113	255,113
Ketchikan	323,163	0	75,372	398,535	398,535
Kiana	0	0	2,648	2,648	2,648
King Cove	475,417	0	4,000	479,417	479,417
Kivalina	0	0	2,201	2,201	2,201
Kobuk	0	0	721	721	721
Kodiak	644,353	60,164	60,964	765,481	765,481
Kotzebue	0	0	41,063	41,063	41,063
Koyuk	0	0	341	341	341
Larsen Bay	51,986	0	0	51,986	51,986
Lower Kalskag	0	0	189	189	189
Manokotak	0	0	2,093	2,093	2,093
Marshall	0	0	363	363	363
McGrath	0	0	4,000	4,000	4,000
Mekoryuk	410	0	333	743	743
Mountain Village	0	0	975	975	975
Nenana	578	0	5,997	6,575	6,575
New Stuyahok	0	0	403	403	403
Newhalen	0	0	208	208	208

Table 3 - Shared Taxes by Municipality

City	Fisheries		Fishery		Other	Total
	Business Tax	Resource Landing Tax	Resource Landing Tax	Shared Taxes (Refer to Table 4)		
Nome	0	0	0	15,136		15,136
Nondalton	0	0	0	318		318
Noorvik	0	0	0	3,006		3,006
North Pole	411	0	0	37,723		38,135
Nulato	0	0	0	410		410
Nunapitchuk	0	0	0	349		349
Old Harbor	0	0	0	332		332
Palmer	0	0	0	83,922		83,922
Pelican	165,808	0	0	4,615		170,423
Petersburg	826,209	0	0	7,900		834,109
Pilot Station	0	0	0	465		465
Port Lions	0	0	0	345		345
Quinhagak	0	0	0	523		523
Ruby	0	0	0	1,500		1,500
Russian Mission	0	0	0	245		245
Saint George	287,118	0	0	0		287,118
Saint Mary's	0	0	0	760		760
Saint Michael	0	0	0	392		392
Saint Paul	2,534,079	229,839	4,000			2,767,918
Sand Point	90,021	1,042	4,000			95,063
Savoonga	0	0	553			553
Scarmon Bay	0	0	401			401
Selawik	0	0	3,395			3,395
Seldovia	0	0	5,955			5,955
Seward	125,329	45,036	19,292			189,656
Shishmaref	0	0	555			555
Shungnak	0	0	1,809			1,809
Skagway	0	0	7,800			7,800

Table 3 - Shared Taxes by Municipality

City	Fisheries			Other Shared Taxes (Refer to Table 4)	Total
	Business Tax	Fishery Resource Landing Tax			
Soldotna	53	0	38,547		38,600
Stebbins	0	0	473		473
Tanana	0	0	1,500		1,500
Tenakee Springs	0	0	1,225		1,225
Thome Bay	970	0	1,500		2,470
Togiak	187,157	0	897		188,054
Toksook	0	0	458		458
Tununak	0	0	331		331
Unalakleet	5,084	0	0		5,084
Unalaska	2,193,707	2,512,253	7,368		4,713,328
Upper Kalskag	0	0	185		185
Valdez	267,993	0	107,832		375,825
Wales	0	0	238		238
Wasilla	0	0	125,320		125,320
Whittier	82,368	0	7,232		89,600
Wrangell	77,381	0	13,440		90,821
Total Cities	10,189,377	2,856,845	1,167,820		14,214,042
Grand Total	\$18,600,221	\$2,892,601	\$3,376,707		\$24,869,529
Number of Communities Shared With	55	10	106		119

Table 4 - Detail of Other Shared Taxes by Municipality

Municipality	Aviation Fuel Tax	Coin-Operated Device Tax	Electric Cooperative Tax	Telephone Cooperative Tax	Liquor License Fees	Total
Anchorage	\$19,718	\$22,965	\$543,462	\$220,512	\$365,500	\$ 1,172,157
Juneau	55,914	1,840	0	0	64,050	121,804
Sitka	3,603	1,588	0	0	17,800	22,991
Total Municipalities	79,235	26,393	543,462	220,512	447,350	1,316,952
Borough						
Bristol Bay	0	0	9,373	38,616	14,800	62,789
Denali	0	96	0	22,721	0	22,817
Fairbanks North Star	0	1,206	134,077	0	0	135,283
Kenai Peninsula	0	1,080	132,291	2,190	0	135,561
Kodiak Island	0	144	11,547	0	0	11,691
Lake and Peninsula	0	0	599	0	0	599
Matanuska-Susitna	0	692	103,417	336,344	0	440,453
North Slope	0	0	0	78,718	0	78,718
Yakutat	0	24	0	0	4,000	4,024
Total Boroughs	0	3,242	391,304	478,589	18,800	891,935
City						
Alakanuk	0	0	481	0	0	481
Aleknagik	0	0	302	1,572	0	1,875
Ambler	0	0	490	1,671	0	2,161
Anderson	0	72	1,061	6,222	0	7,355
Anvik	0	0	173	0	0	173
Barrow	0	0	20,126	0	0	20,126
Brevig Mission	0	0	215	0	0	215
Buckland	0	0	0	1,584	0	1,584

Table 4 - Detail of Other Shared Taxes by Municipality

City	Aviation Fuel Tax	Coin-Operated Device Tax	Electric Cooperative Tax	Telephone Cooperative Tax	Liquor License Fees	Total
Chevak	0	0	571	0	0	571
Clark's Point	0	0	0	626	0	626
Cordova	0	24	10,387	31,622	13,525	55,558
Craig	0	24	0	0	10,500	10,524
Deering	0	0	0	902	0	902
Delta Junction	0	40	3,513	0	0	3,553
Dillingham	0	120	7,255	30,724	4,600	42,698
EEK	0	0	240	0	0	240
Elim	0	0	305	0	0	305
Ermonak	0	0	1,019	0	0	1,019
Fairbanks	0	4,502	47,108	0	99,150	150,760
Fort Yukon	0	0	0	0	1,500	1,500
Galena	0	0	0	0	1,500	1,500
Gambell	0	0	737	0	0	737
Goodnews Bay	0	0	241	0	0	241
Grayling	0	0	232	0	0	232
Haines	0	48	0	0	9,125	9,173
Holy Cross	0	0	320	0	0	320
Homer	0	1,684	22,776	0	25,100	49,560
Hoonah	0	72	0	0	2,500	2,572
Hooper Bay	0	0	900	0	0	900
Houston	0	0	193	6,375	0	6,569
Huslia	0	0	247	0	0	247
Kake	0	0	0	0	1,500	1,500
Kaitag	0	0	277	0	0	277
Kasaan	0	0	507	0	0	507
Kenai	23,907	1,953	27,829	0	23,450	77,139
Ketchikan	33,407	2,390	0	0	39,575	75,372

Table 4 - Detail of Other Shared Taxes by Municipality

City	Aviation Fuel Tax	Coin-Operated Device Tax	Electric Cooperative Tax	Telephone Cooperative Tax	Liquor License Fees	Total
Kiana	0	0	537	2,111	0	2,648
King Cove	0	0	0	0	4,000	4,000
Kivalina	0	0	421	1,780	0	2,201
Kobuk	0	0	0	721	0	721
Kodiak	3,910	1,344	32,310	0	23,400	60,964
Kotzebue	0	0	9,162	31,901	0	41,063
Koyuk	0	0	341	0	0	341
Lower Kalskag	0	0	189	0	0	189
Manokotak	0	0	0	2,093	0	2,093
Marshall	0	0	363	0	0	363
McGrath	0	0	0	0	4,000	4,000
Mekoryuk	0	0	333	0	0	333
Mountain Village	0	0	975	0	0	975
Nenana	0	120	1,877	0	4,000	5,997
New Stuyahok	0	0	403	0	0	403
Newhalen	0	0	208	0	0	208
Nome	0	336	0	0	14,800	15,136
Nondalton	0	0	318	0	0	318
Noorvik	0	0	623	2,383	0	3,006
North Pole	0	240	32,258	0	5,225	37,723
Nulato	0	0	410	0	0	410
Nunapitchuk	0	0	349	0	0	349
Old Harbor	0	0	332	0	0	332
Palmer	2,335	356	16,340	50,792	14,100	83,922
Pelican	0	15	0	0	4,600	4,615
Petersburg	0	600	0	0	7,300	7,900
Pilot Station	0	0	465	0	0	465
Port Lions	0	0	345	0	0	345

Table 4 - Detail of Other Shared Taxes by Municipality

City	Aviation Fuel Tax	Coin-Operated Device Tax	Electric Cooperative Tax	Telephone Cooperative Tax	Liquor License Fees	Total
Quinhagak	0	56	467	0	0	523
Ruby	0	0	0	0	1,500	1,500
Russian Mission	0	0	245	0	0	245
Saint Mary's	0	0	760	0	0	760
Saint Michael	0	0	392	0	0	392
Saint Paul	0	0	0	0	4,000	4,000
Sand Point	0	0	0	0	4,000	4,000
Savoonga	0	0	553	0	0	553
Scammon Bay	0	0	401	0	0	401
Selawik	0	0	613	2,782	0	3,395
Seldovia	0	0	1,355	0	4,600	5,955
Seward	0	360	432	0	18,500	19,292
Shishmaref	0	0	555	0	0	555
Shungnak	0	0	504	1,305	0	1,809
Skagway	0	0	0	0	7,800	7,800
Soldotna	0	1,800	19,747	0	17,000	38,547
Stebbins	0	0	473	0	0	473
Tanana	0	0	0	0	1,500	1,500
Tenakee Springs	0	0	0	0	1,225	1,225
Thorne Bay	0	0	0	0	1,500	1,500
Togiak	0	0	897	0	0	897
Toksook	0	0	458	0	0	458
Tununak	0	0	331	0	0	331
Unalaska	0	168	0	0	7,200	7,368
Upper Kalskag	0	0	185	0	0	185
Valdez	0	432	24,962	67,038	15,400	107,832
Wales	0	0	238	0	0	238
Wasilla	0	384	27,781	78,255	18,900	125,320

Table 4 - Detail of Other Shared Taxes by Municipality

City	Aviation Fuel Tax	Coin-Operated Device Tax	Electric Cooperative Tax	Telephone Cooperative Tax	Liquor License Fees	Total
Whittier	0	0	2,932	0	4,300	7,232
Wrangell	0	240	0	0	13,200	13,440
Total Cities	63,560	17,380	330,348	322,459	434,075	1,167,820
Grand Total	\$142,794	\$47,015	\$1,265,114	\$1,021,559	\$900,225	\$3,376,707
Number of Communities Shared With	7	34	75	22	41	106

***Five-Year Comparison
of
Shared Taxes and Fees***

Table 5 - Aviation Motor Fuel Tax

Municipality	FY 95	FY 94	FY 93	FY 92	FY 91	Total All Years
Anchorage (Merrill Field)	\$ 19,718	\$ 17,986	\$ 18,280	\$ 19,805	\$ 20,849	\$ 96,638
Juneau	55,914	31,140	47,632	14,319	13,149	162,154
Sitka*	3,603	21,830	18,135	25,226	18,057	86,851
Total Municipalities	79,235	70,956	84,047	59,350	52,055	345,643
Borough						
Ketchikan Gateway	33,407	19,101	21,166	34,203	29,469	137,346
Total Borough	33,407	19,101	21,166	34,203	29,469	137,346
City						
Kenai	23,907	4,989	4,921	5,888	20,826	60,531
Kodiak	3,910	10,776	3,151	5,643	9,396	32,876
Palmer	2,335	2,840	2,003	2,874	873	10,925
Soldotna	0	1,190	1,316	1,139	1,567	5,212
Valdez	0	0	192	1,068	2,644	3,904
Total Cities	30,152	19,795	11,583	16,612	35,306	113,448
GRAND TOTAL	\$142,794	\$109,852	\$116,796	\$110,165	\$116,830	\$596,437
Number of Communities Shared With	7	8	9	9	9	9

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

Table 6 - Coin-Operated Device Tax

Municipality	FY 95	FY 94	FY 93	FY 92	FY 91	Total All Years
Total Municipalities	26,393	26,136	26,075	28,828	23,853	131,285
Borough						
Bristol Bay	0	0	288	0	288	576
Denali	96	0	171	0	0	267
Fairbanks North Star	1,206	1,703	2,588	1,214	1,194	7,905
Haines	0	0	24	27	0	51
Kenai Peninsula	1,080	1,680	1,368	1,140	1,534	6,802
Ketchikan Gateway	0	0	24	24	744	792
Kodiak Island	144	192	240	528	340	1,444
Matanuska-Susitna	692	1,432	1,028	922	1,448	5,522
Yakutat	24	96	120	80	72	392
Total Boroughs	3,242	5,103	5,851	3,935	5,620	23,750
City						
Anderson	72	48	144	144	144	552
Cold Bay	0	0	192	192	192	576
Cordova	24	72	144	144	144	528
Craig	24	48	196	308	352	928
Delta Junction	40	24	90	0	72	226
Dillingham	120	96	120	184	210	730
Fairbanks	4,502	4,650	4,474	5,578	4,522	23,726
Gambell	0	70	0	0	0	70

Table 6 - Coin-Operated Device Tax

City	FY 95					Total					
	FY 95	FY 94	FY 93	FY 92	FY 91	FY 95	FY 94	FY 93	FY 92	FY 91	All Years
Haines	48	72	0	0	48	168					
Homer	1,684	1,120	624	720	1,032	5,180					
Hoonah	72	144	100	120	144	580					
Huslia	0	0	24	48	0	72					
Kaitag	0	0	0	76	0	76					
Kenai	1,953	1,661	1,642	1,800	1,775	8,831					
Ketchikan	2,390	889	1,720	1,432	2,741	9,172					
Kobuk	0	0	0	72	0	72					
Kodiak	1,344	1,368	1,368	2,784	2,376	9,240					
Koyukuk	0	0	0	0	48	48					
Larsen Bay	0	0	0	0	48	48					
Lower Kalskag	0	0	0	24	0	24					
Mekoryuk	0	120	168	0	0	288					
Nenana	120	72	170	192	216	770					
Nome	336	374	240	288	296	1,534					
Noorvik	0	0	0	384	0	384					
North Pole	240	468	312	0	262	1,282					
Old Harbor	0	0	0	0	264	264					
Palmer	356	288	456	364	104	1,568					
Pelican	15	72	72	72	72	303					
Petersburg	600	456	552	528	672	2,808					
Pilot Station	0	0	0	0	168	168					
Quinhagak	56	0	0	0	0	56					
Scammon Bay	0	0	24	12	0	36					
Seidovia	0	54	150	96	136	436					
Seward	360	408	504	624	1,244	3,140					
Shishmaref	0	0	120	168	240	528					
Soldotna	1,800	1,152	1,176	1,340	2,170	7,638					

Table 6 - Coin-Operated Device Tax

City	FY 95	FY 94	FY 93	FY 92	FY 91	Total All Years
Tununak	0	0	0	0	48	48
Unalaska	168	360	0	216	0	744
Valdez	432	864	544	336	702	2,878
Wasilla	384	684	702	584	214	2,568
Wrangell	240	288	336	288	336	1,488
Total Cities	17,380	15,922	16,384	19,118	20,992	89,775
GRAND TOTAL	\$47,015	\$47,161	\$48,289	\$51,981	\$50,465	\$244,810
Number of Communities Shared With	34	35	40	40	41	55

Table 7 - Electric Cooperative Tax

Municipality	FY 95	FY 94	FY 93	FY 92	FY 91	Total All Years
Anchorage	\$ 543,462	\$ 527,500	\$ 520,653	\$ 512,738	\$ 515,601	\$2,619,954
Total Municipality	543,462	527,500	520,653	512,738	515,601	2,619,954
Borough						
Bristol Bay	9,373	9,433	9,278	8,938	8,668	45,690
Fairbanks North Star	134,077	126,209	126,872	118,770	119,273	625,202
Kenai Peninsula	132,291	107,043	108,247	110,885	117,480	575,946
Kodiak Island	11,547	9,275	10,007	8,677	7,055	46,561
Lake and Peninsula	599	0	240	0	234	1,073
Matanuska-Susitna	103,417	97,716	98,363	88,907	106,913	495,316
Total Boroughs	391,304	349,676	353,008	336,177	359,622	1,739,767
City						
Alakanuk	481	465	480	414	424	2,264
Aleknagik	302	1,602	296	296	284	2,781
Ambler	490	448	451	439	427	2,257
Anderson	1,061	996	1,040	1,028	1,098	5,223
Anvik	173	162	144	138	137	753
Barrow	20,126	19,347	18,909	17,561	16,801	92,744
Brevig Mission	215	92	0	0	0	307
Chevak	571	563	567	543	512	2,757
Clark's Point	0	673	0	0	0	673
Cordova	10,387	9,413	8,824	9,004	9,581	47,209
Delta Junction	3,513	3,179	3,247	3,080	3,038	16,059
Dillingham	7,255	38,993	7,104	7,099	6,825	67,275
Eek	240	233	231	226	230	1,161
Elim	305	292	272	260	260	1,388
Emmonak	1,019	1,000	1,021	956	901	4,898
Fairbanks	47,108	44,344	44,577	41,730	41,907	219,666

Table 7 - Electric Cooperative Tax

City	FY 95	FY 94	FY 93	FY 92	FY 91	Total All Years
Gambell	737	629	605	540	502	3,013
Goodnews Bay	241	226	235	223	240	1,164
Grayling	232	215	215	220	215	1,098
Holy Cross	320	297	296	298	294	1,505
Homer	22,776	27,616	29,090	29,440	26,508	135,430
Hooper Bay	900	825	790	754	740	4,009
Houston	193	185	189	202	215	985
Huslia	247	224	206	209	221	1,108
Kaltag	277	283	246	254	248	1,307
Kasaan	507	0	0	0	0	507
Kenai	27,829	35,580	35,683	33,293	30,728	163,113
Kiana	537	537	516	482	469	2,541
Kivalina	421	468	468	399	375	2,132
Kodiak	32,310	36,498	35,114	33,865	33,977	171,763
Kotzebue	9,162	8,520	8,659	8,343	7,953	42,637
Koyuk	341	329	343	327	308	1,648
Lower Kalskag	189	174	191	178	327	1,059
Manokotak	0	1,732	0	0	0	1,732
Marshall	363	366	351	329	312	1,720
Mekoryuk	333	329	338	317	294	1,611
Mountain Village	975	851	993	1,100	1,030	4,949
Nenana	1,877	1,831	1,864	1,744	1,790	9,107
New Stuyahok	403	357	368	320	316	1,763
Newhalen	208	218	456	0	232	1,115
Nondalton	318	300	529	0	247	1,394
Noorvik	623	640	601	535	533	2,932
North Pole	32,258	30,801	30,758	29,169	27,286	150,271
Nulato	410	386	403	399	355	1,954
Nunapituchuk	349	335	332	320	761	2,097
Old Harbor	332	332	297	311	334	1,606
Palmer	16,340	15,573	15,323	7,654	22,645	77,535
Pilot Station	465	456	470	471	451	2,313

Table 7 - Electric Cooperative Tax

City	FY 95	FY 94	FY 93	FY 92	FY 91	Total All Years
Port Lions	345	353	353	352	368	1,771
Quinhagak	467	437	478	464	458	2,304
Russian Mission	245	234	225	222	206	1,132
Saint Mary's	760	739	725	702	980	3,907
Saint Michael	392	357	358	334	322	1,763
Savoonga	553	541	521	520	492	2,627
Scammon Bay	401	399	393	365	349	1,908
Selawik	613	578	608	565	569	2,934
Seldovia	1,355	1,361	1,468	2,440	1,797	8,421
Shageluk	432	124	140	121	110	926
Shaktolik	0	299	276	290	260	1,125
Shishmaref	555	533	531	518	522	2,658
Shungnak	504	485	406	342	388	2,124
Soldotna	19,747	21,949	22,868	22,744	19,332	106,640
Stebbins	473	465	426	334	284	1,981
Togiak	897	857	742	662	661	3,819
Toksook	458	432	432	397	401	2,120
Tununak	331	317	301	302	296	1,547
Unalakleet	0	1,808	1,664	1,643	1,627	6,743
Upper Kalskag	185	187	183	184	0	739
Vaidez	24,962	23,992	18,165	17,695	17,435	102,248
Wales	238	221	229	188	191	1,067
Wasilla	27,781	25,443	24,835	39,555	9,604	127,219
Whittier	2,932	3,031	3,243	3,076	2,737	15,018
Total Cities	330,349	374,055	332,663	328,487	301,718	1,657,271
GRAND TOTAL	\$1,265,114	\$1,251,231	\$1,206,324	\$1,177,402	\$1,176,941	\$6,077,012
Number of Communities Shared With	75	77	75	73	74	79

Table 8 - Fisheries Business Tax

Municipality	FY 95	FY 94	FY 93	FY 92	FY 91	Total All Years
Anchorage	\$ 136,889	\$ 85,441	\$ 218,646	\$ 86,426	\$ 150,584	\$ 677,986
Juneau	83,169	38,767	35,863	32,457	19,541	209,797
Sitka	733,701	484,705	410,956	440,238	505,543	2,575,143
Total Municipalities	953,759	608,913	665,465	559,121	675,668	3,462,925
Borough						
Aleutians East	1,179,272	1,834,575	2,424,754	1,792,032	2,392,602	9,623,235
Bristol Bay	2,675,428	2,040,447	3,324,694	1,403,787	1,990,091	11,434,447
Haines	318,181	255,514	226,969	178,613	196,474	1,175,751
Kenai Peninsula	738,650	665,103	1,207,765	512,923	994,575	4,119,015
Ketchikan Gateway	362,944	300,585	311,798	243,441	323,382	1,542,151
Kodiak Island	1,029,408	945,920	1,213,056	1,002,752	1,295,921	5,487,057
Lake and Peninsula	951,400	379,008	544,702	392,141	1,207,093	3,474,344
North Star	511	0	0	5	903	1,419
Northwest Arctic	0	0	0	2	2,695	2,697
Yakutat	201,292	145,750	195,324	170,979	235,273	948,618
Total Boroughs	7,457,086	6,566,902	9,449,064	5,696,675	8,639,007	37,808,734
City						
Akhiok	19	0	0	0	0	19
Akutan	236,242	265,328	733,321	591,128	572,508	2,398,527
Aniak	5,088	0	0	4,345	2,016	11,449
Anvik	338	277	4,056	872	800	6,343
Atka	15,132	628	3,483	851	178,607	198,701
Bethel	83,737	69,479	67,544	64,549	37,573	322,882
Chignik	95,968	86,988	160,248	145,744	245,674	734,621
Clark's Point	175,250	303,370	272,993	120,818	129,477	1,001,907
Cold Bay	0	0	0	703	0	703
Cordova	442,733	264,273	561,157	335,241	529,110	2,132,514
Craig	30,335	32,990	24,270	29,280	39,970	156,844
Dillingham	261,898	159,210	296,659	195,972	280,604	1,194,344

Table 8 - Fisheries Business Tax

City	FY 95	FY 94	FY 93	FY 92	FY 91	Total All Years
Emmonak	35,213	14,982	28,623	35,051	9,303	123,171
Fairbanks	100	0	0	5	47	152
False Pass	21,069	96,854	103,977	12,789	6,719	241,408
Galena	2,048	1,672	3,062	2,554	2,455	11,790
Goodnews Bay	302	347	132	0	17,405	18,186
Haines	637	708	907	2,571	1,302	6,125
Homer	91,790	84,334	109,945	93,158	126,649	505,876
Hoonah	99,264	57,853	63,658	53,377	58,883	333,035
Hooper Bay	1,268	0	0	5,502	0	6,770
Kachemak	0	0	0	27	0	27
Kake	73,376	33,611	2	16,517	0	123,507
Kaltag	0	475	2,228	2,572	1,876	7,152
Kenai	177,974	121,475	338,035	134,286	302,455	1,074,225
Ketchikan	323,163	209,225	308,340	216,403	252,977	1,310,108
King Cove	475,417	399,081	453,043	346,246	456,604	2,130,391
Klawock	0	5	23	0	214	242
Kodiak	644,353	556,915	865,429	613,703	874,193	3,554,593
Kotzebue	0	0	0	2	2,730	2,733
Larsen Bay	51,986	61,377	51,432	55,400	91,283	311,478
Mekoryuk	410	285	0	242	161	1,098
Nenana	578	96	795	1,276	1,086	3,831
Nome	0	0	0	197	0	197
North Pole	411	679	1,235	1,208	484	4,017
Nulato	0	0	0	0	671	671
Old Harbor	0	0	5,812	1,121	3,162	10,095
Ouzinkie	0	33	21	0	0	54
Pelican	165,808	132,518	147,420	163,111	172,183	781,041
Petersburg	826,209	746,865	736,286	599,536	729,582	3,638,479
Pilot Point	0	19,232	58,925	176	0	78,334
Port Heiden	0	0	4,391	0	0	4,391
Saint George	287,118	358,994	278,949	116,409	12,177	1,053,648
Saint Mary's	0	0	0	1,275	7,121	8,395

Table 8 - Fisheries Business Tax

City	FY 95	FY 94	FY 93	FY 92	FY 91	Total All Years
Saint Paul	2,534,079	1,877,080	715,786	1,140,370	748,353	7,015,668
Sand Point	90,021	93,049	144,081	111,509	87,629	526,289
Seldovia	0	0	0	21	7,281	7,302
Seward	125,329	142,157	187,378	164,983	283,904	903,751
Skagway	0	129	0	0	30	159
Soldotna	53	26	1,011	0	19	1,110
Tenakee Springs	0	680	0	0	6	686
Thorne Bay	970	0	0	0	0	970
Togiak	187,157	96,017	193,067	99,568	99,574	675,383
Toksook	0	15	0	0	13	27
Unalakleet	5,084	2,064	0	9,103	0	16,251
Unalaska	2,193,707	2,614,162	3,525,048	2,531,282	2,067,793	12,931,992
Valdez	267,993	127,678	201,963	249,496	368,659	1,215,788
Whittier	82,368	62,467	66,071	38,066	22,276	271,248
Wrangell	77,381	72,754	60,588	53,102	57,489	321,314
Total Cities	10,189,377	9,168,437	10,781,394	8,361,717	8,891,087	47,392,011
GRAND TOTAL	\$18,600,221	\$16,344,252	\$20,895,923	\$14,617,513	\$18,205,762	\$88,663,670
Number of Communities Shared With	55	56	53	61	61	72
Additional Sharing with DCRA *	\$849,798	\$837,572	\$675,507	N/A	N/A	\$2,362,877

* The 1990 legislature amended fisheries business statutes by adding a new section, AS 43.75.137, to authorize sharing of 50% of fisheries business tax revenue attributable to processing activities in the unorganized borough (Ch 195 SLA 1990). Department of Community and Regional Affairs (DCRA) is responsible for disbursing to eligible communities the 50% share of revenue collected from the unorganized borough. AS 43.75.137 took effect July 1, 1992.

Table 9 - Fishery Resource Landing Tax

Borough	FY 95	FY 94 *	FY 93 *	FY 92 *	FY 91 *	Total All Years
Aleutians East	\$ 3,641	-	-	-	-	\$ 3,641
Kenai Peninsula	10,315	-	-	-	-	10,315
Kodiak Island	18,533	-	-	-	-	18,533
Yakutat	3,266	-	-	-	-	3,266
Total Boroughs	35,756	-	-	-	-	35,756
City						
Atka	8,511	-	-	-	-	8,511
Kodiak	60,164	-	-	-	-	60,164
Saint Paul	229,839	-	-	-	-	229,839
Sand Point	1,042	-	-	-	-	1,042
Seward	45,036	-	-	-	-	45,036
Unalaska	2,512,253	-	-	-	-	2,512,253
Total Cities	2,856,845	-	-	-	-	2,856,845
GRAND TOTAL	\$2,892,601	-	-	-	-	\$2,892,601

Number of Communities Subject to Sharing	10	0	0	0	0	10
--	----	---	---	---	---	----

Additional Sharing with DCRA **	\$89,195	N/A	N/A	N/A	N/A	\$89,195
---------------------------------	----------	-----	-----	-----	-----	----------

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

** As part of the fisheries resource landing tax statute enacted by the 1993 legislature, section 43.77.060(d) authorizes sharing 50% of fisheries resource landing tax revenue for landings in the unorganized borough (Ch 67 SLA 1993). DCRA is responsible for disbursing the 50% share of revenue to eligible communities.

Table 10 - Telephone Cooperative Tax

Municipality	FY 95	FY 94	FY 93	FY 92	FY 91	Total All Years
Anchorage	\$220,512	\$213,692	\$208,584	\$183,063	\$176,738	\$1,002,589
Total Municipality	220,512	213,692	208,584	183,063	176,738	1,002,589
Borough						
Bristol Bay	38,616	154,699	0	0	0	193,316
Denali	22,721	22,685	24,808	20,963	0	91,177
Kenai Peninsula	2,190	2,897	2,821	2,804	2,540	13,252
Matanuska-Susitna	336,344	326,285	329,331	299,100	329,608	1,620,667
North Slope	78,718	277,780	0	0	0	356,498
Total Boroughs	478,589	784,346	356,959	322,867	332,148	2,274,909
City						
Aleknagik	1,572	0	1,120	1,464	990	5,147
Ambler	1,671	1,662	1,656	3,164	0	8,154
Anderson	6,222	6,569	6,123	5,524	4,521	28,959
Buckland	1,584	1,659	1,575	2,724	0	7,542
Clark's Point	626	0	622	868	551	2,667
Cordova	31,622	29,375	28,284	26,141	22,543	137,964
Deering	902	899	842	1,594	0	4,236
Dillingham	30,724	0	31,005	29,304	30,093	121,126
Houston	6,375	6,351	6,645	6,822	1,514	27,707
Kiana	2,111	1,803	1,778	3,762	0	9,454
Kivalina	1,780	1,879	1,613	3,286	0	8,557
Kobuk	721	619	600	983	0	2,923
Kotzebue	31,901	25,224	25,771	52,328	0	135,224
Manokotak	2,093	0	1,469	1,525	1,224	6,311
Noorvik	2,363	2,473	2,502	4,406	0	11,765
Palmer	50,792	44,886	47,927	47,368	56,632	247,604

Table 10 - Telephone Cooperative Tax

City	FY 95	FY 94	FY 93	FY 92	FY 91	Total All Years
Selawik	2,782	2,567	2,640	4,432	0	12,421
Shungnak	1,305	1,168	1,129	2,449	0	6,052
Valdez	67,038	58,947	64,365	49,668	49,484	289,501
Wasilla	78,255	65,232	68,163	64,476	37,913	314,039
Total Cities	322,459	251,312	295,829	312,286	205,465	1,387,352
GRAND TOTAL	\$1,021,559	\$1,249,350	\$861,372	\$618,217	\$714,352	\$4,664,850
Number of Communities Shared With	26	22	24	26	15	26

Table 11 - Liquor License Fees

Municipality	FY 95	FY 94*	FY93	FY 92	FY 91	Total All Years
Anchorage	\$365,500	\$544,425	\$360,600	\$361,050	\$358,525	\$1,990,100
Juneau	64,050	86,900	56,350	55,800	54,550	317,650
Sitka	17,800	31,400	21,975	22,725	21,975	115,875
Total Municipalities	447,350	682,725	438,925	439,575	435,050	2,423,625
Borough						
Bristol Bay	14,800	9,400	12,650	13,900	13,150	63,900
Yakutat	4,000	8,500	5,250	2,000	2,000	21,750
Total Boroughs	18,800	17,900	17,900	15,900	15,150	85,650
City						
Akutan	0	1,250	1,250	1,250	1,250	5,000
Anderson	0	0	3,250	3,250	3,250	9,750
Cordova	13,525	23,775	13,800	13,800	13,800	78,700
Craig	10,500	11,050	6,600	7,525	8,150	43,825
Delta Junction	0	0	6,150	4,400	8,150	18,700
Dillingham	4,600	6,900	5,850	5,850	5,850	29,050
Fairbanks	99,150	146,675	96,200	93,950	99,050	535,025
Fort Yukon	1,500	750	750	750	750	4,500
Galena	1,500	3,250	750	2,000	2,000	9,500
Haines	9,125	14,025	10,200	9,900	9,900	53,150
Homer	25,100	33,700	24,225	23,275	15,475	121,775
Hoonah	2,500	5,250	3,250	3,550	3,250	17,800
Kake	1,500	750	750	750	750	4,500
Kenai	23,450	34,900	23,100	19,300	22,200	122,950
Ketchikan	39,575	65,650	43,200	42,800	42,800	234,025
King Cove	4,000	4,500	3,250	3,250	3,250	18,250

* Reflects effect of implementation of biennial licensing.

Table 11 - Liquor License Fees

City	FY 95	FY 94*	FY 93	FY 92	FY 91	Total All Years
Klawock	0	1,500	0	0	0	1,500
Kodiak	23,400	34,800	22,950	22,950	22,950	127,050
McGrath	4,000	7,500	4,750	4,750	4,750	25,750
Nenana	4,000	7,500	4,750	4,750	4,750	25,750
Nome	14,800	25,600	16,500	16,500	16,500	89,900
North Pole	5,225	8,350	5,325	5,625	5,650	30,175
Palmer	14,100	21,050	13,675	12,400	11,550	72,775
Pelican	4,600	6,000	4,000	4,000	4,000	22,600
Petersburg	7,300	14,050	8,550	10,100	9,800	49,800
Ruby	1,500	750	750	750	0	3,750
Saint George	0	1,500	750	750	750	3,750
Saint Paul	4,000	2,600	2,300	2,300	2,300	13,500
Sand Point	4,000	5,100	3,550	3,550	3,550	19,750
Seldovia	4,600	10,300	6,300	6,300	6,300	33,800
Seward	18,500	26,425	17,375	17,375	18,000	97,675
Skagway	7,800	10,700	7,200	7,825	8,750	42,275
Soldotna	17,000	22,975	14,975	13,725	15,925	84,600
Tanana	1,500	750	750	750	750	4,500
Tenakee Springs	1,225	2,425	2,300	2,300	2,300	10,550
Thorne Bay	1,500	750	750	750	750	4,500
Unalaska	7,200	20,850	11,850	7,500	7,500	54,900
Valdez	15,400	25,450	15,225	15,225	14,925	86,225
Wasilla	18,900	24,425	2,650	0	0	45,975
Whittier	4,300	7,900	5,250	5,100	5,100	27,650
Wrangell	13,200	18,600	12,600	12,600	12,600	69,600
Total Cities	434,075	680,275	427,650	419,475	419,925	2,395,500
GRAND TOTAL	\$900,225	\$1,340,900	\$884,475	\$688,950	\$659,825	\$4,864,075
Number of Communities Shared With	41	44	45	44	43	47

* 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

Appendix A - Shared Taxes and Fees Statutes

Fisheries Business Tax (Continued)

revenue collected in the city from taxes levied under this chapter:

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

(B) 40 percent of the taxes collected during the first calendar year after the calendar year in which the borough is incorporated;

(C) 35 percent of the taxes collected during the second calendar year after the calendar year in which the borough is incorporated; and

(D) 30 percent of the taxes collected during the third calendar year after the calendar year in which the borough is incorporated; and

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

(A) 5 percent of the taxes collected during the calendar year in which the borough is incorporated;

(B) 10 percent of the taxes collected during the first calendar year after the calendar year in which the borough is incorporated;

(C) 15 percent of the taxes collected during the second calendar year after the calendar year in which the borough is incorporated; and

(D) 20 percent of the taxes collected during the third calendar year after the calendar year in which the borough is incorporated.

(e) Notwithstanding the provisions of (d) of this section, a city may adopt an ordinance to transfer a portion of the funds received under (d)(1) of this section to the borough in which the city is located.

(f) In this section, "tax revenue collected" includes the amount credited against taxes

under AS 43.75.018.

AS 43.75.137. ADDITIONAL REFUND. To the extent that appropriations are available for the purpose, and notwithstanding the requirement of AS 37.07.080(e) that approval of the office of management and budget is required, an amount equal to 50 percent of the tax revenue that is collected under this chapter from fisheries businesses and is not subject to division with a municipality under AS 43.75.130 shall be transmitted each fiscal year, without the approval of the office of management and budget, by the department to the Department of 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

Appendix A - Shared Taxes and Fees Statutes

Fishery Resource Landing Tax (Continued)
accounted for under AS 43.77.050(b); and

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

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

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

(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

Appendix A - Shared Taxes and Fees Statutes

Telephone Cooperative Tax (Continued)

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

Liquor License Fees

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

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

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

Appendix B - Boroughs and Unified Municipalities

Borough/Municipality	Classification	Date Incorporated
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: 1995 Alaska Municipal Officials Directory

Appendix C - Incorporated Cities Within Boroughs

Borough	City	Class
Aleutians East	Akutan Cold Bay False Pass King Cove Sand Point	Second Second Second First First
Bristol Bay	No Incorporated Cities	N/A
Denali	Anderson	Second
Fairbanks North Star	Fairbanks North Pole	Home Rule Home Rule
Haines	Haines	First
Kenai Peninsula	Homer Kachemak Kenai Seldovia Seward Soldotna	First Second Home Rule First Home Rule First
Ketchikan Gateway	Ketchikan Saxman	Home Rule Second
Kodiak	Akhiok Kodiak Larsen Bay Old Harbor Ouzinkie Port Lions	Second Home Rule Second Second Second Second
Lake and Peninsula	Chignik Newhalen Nondalton Pilot Point Port Heiden	Second Second Second Second Second
Matanuska-Susitna	Houston Palmer Wasilla	Second Home Rule First

Appendix C - Incorporated Cities Within Boroughs

Borough	City	Class
North Slope	Anaktuvuk Pass	Second
	Atkasuk	Second
	Barrow	First
	Kaktovik	Second
	Nuiqsut	Second
	Point hope	Second
	Wainwright	Second
Northwest Arctic	Ambler	Second
	Buckland	Second
	Deering	Second
	Kiana	Second
	Kivalina	Second
	Kobuk	Second
	Kotzebue	Second
	Noorvik	Second
	Selawik	Second
Shungnak	Second	

*Source: Alaska Taxable 1994
Department of Community and Regional Affairs*

Appendix D - Incorporated Cities Within Alaska

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

Source: 1995 Alaska Municipal Officials Directory

This publication was released by the Alaska Department of Revenue and produced in Alaska at a cost of \$4.95 per copy. 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.

The State of Alaska Department of Revenue complies with Title II of the Americans with Disabilities Act of 1990. This publication is available in alternative communication formats upon request. Please contact the division representative at (907) 465-3692 (voice) or (907) 465-3678 (TDD) to make any necessary arrangements.