

State of Alaska
DEPARTMENT OF REVENUE
Income and Excise Audit Division



SHARED TAXES AND FEES ANNUAL REPORT
For the Fiscal Year Ended June 30, 1993

The Honorable Walter J. Hickel, Governor
Darrel J. Rexwinkel, Commissioner

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Income and Excise Audit Division
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STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

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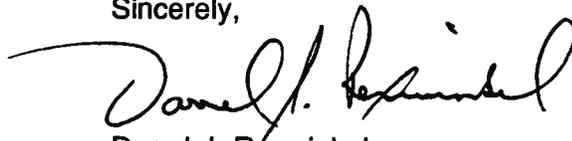
Enclosed is the Department of Revenue's shared taxes and fees annual report for fiscal year ended June 30, 1993. The annual report contains comprehensive information pertaining to the shared taxes and fees programs administered by the Department and amounts shared to each municipality.

Please contact Sandra J. Yadao regarding the annual report or the shared taxes and fees programs. She may be contacted at:

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The Department looks forward to serving municipalities in fiscal year 1994 by continuing to share taxes and fees in a timely manner.

Sincerely,



Darrel J. Rexwinkel
Commissioner

Enclosure

Alaska Department of Revenue
Income and Excise Audit Division
SHARED TAXES AND FEES PROGRAM
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Alaska Department of Revenue
Income and Excise Audit Division
SHARED TAXES AND FEES PROGRAM
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INTRODUCTION

Alaska statutes provide that a portion of revenues collected from certain taxes and license fees be shared with cities and boroughs in Alaska. The Alaska Department of Revenue administers the tax and licensing programs subject to the refund provisions.

Within the Department, the Income and Excise Audit Division is responsible for sharing the appropriate taxes and fees. This includes accounting for the taxes and fees and disbursing shared amounts to respective cities and boroughs during certain times of the year as mandated by the statutes.

The following tax and license types are subject to the sharing provisions:

Tax or License Type	Reference
Fisheries Business Tax	AS 43.75
Aviation Motor Fuel Tax	AS 43.40
Coin-Operated Device Tax	AS 43.35
Electric and Telephone Cooperative Tax	AS 10.25
Liquor License Fees	AS 04.11

The Department shares only taxes and license fees collected. Interest and penalty amounts are not subject to sharing. Amounts expended by the state in its collection may be deducted from amounts shared to communities.

For the fiscal year ended June 30, 1993, the Income and Excise Audit Division shared approximately \$24 million to 120 eligible cities and boroughs. For local governments, amounts received through the shared taxes and fees program may be an important source of funding.

Refer to Appendix B of this report for shared tax and license detail information by municipality.

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FY 93 IN RETROSPECT

Shared taxes and license fees increased significantly in fiscal year 1993, primarily due to the banner fisheries harvest and increased prices paid for salmon in calendar year 1992 (fisheries business taxes for that year were due March 31, 1993). Amounts shared for the other tax types and license fees were relatively unchanged from fiscal year 1992. This year's total amount shared of \$24,013,179 represents an increase of approximately 36% from last year's shared amount of \$17,644,127.

During fiscal year 1993, the Division worked with the Department of Community and Regional Affairs (DCRA) to implement HB 456 (Ch. 195, SLA 1990) which provides for additional sharing to municipalities based on fisheries activities within them. Under this program, fisheries tax revenues not previously subject to sharing under AS 43.75 are shared with municipalities statewide. The shared amount is transmitted annually to DCRA who then allocates monies to municipalities based on a formula as specified in their regulations. The total amount of revenues not subject to sharing in FY 93 were \$1,351,014. Accordingly, the Department transmitted \$675,507 to DCRA.

The legislature passed the landing tax bill (Ch. 67, SLA 1993) during the 1993 legislative session. This bill contains tax sharing provisions which are the same as those for the fisheries business tax. The landing tax does not become effective until January 1, 1994 and the first tax returns will not be due until March 31, 1995. Thus, municipalities will not receive shared amounts from this program until FY 95.

On September 22, 1992, the City of Yakutat dissolved and the City and Borough of Yakutat was incorporated. Accordingly, taxes and fees were shared with the City and Borough of Yakutat for FY 93.

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SHARED TAX AND LICENSE TYPES OVERVIEW

Fisheries Business Tax

AS 43.75.130 provides that a percentage of fisheries business taxes collected by the Department be shared with the city and/or borough where fishery resources were processed. The department shares taxes with cities and boroughs 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 within an incorporated city located within an organized borough, 25% of the tax collected is shared with the city and 25% to borough.

If processing occurred at a location within an organized borough but not within an incorporated city, 50% of the taxes 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 over a period of five years as follows:

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

The Department calculates the amount to be shared to the cities and boroughs based on actual tax liabilities before any fisheries business tax credits are applied and disburses shared amounts to municipalities annually after the close of the state's fiscal year ending June 30.

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SHARED TAX AND LICENSE TYPES OVERVIEW

Aviation Motor Fuel Tax

AS 43.40.010 provides that 60% of the aviation motor fuel tax collected at an airport owned and operated, or leased and operated by a municipality be shared with the municipality. The Income and Excise Audit Division receives information returns from qualified dealers reporting aviation motor fuel sales at an airport and uses this information as the basis for sharing amounts to municipalities.

In January and July of each year, the Department disburses shared amounts to respective communities.

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

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

Coin-Operated Device Tax

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

The Department disburses shared amounts to cities and boroughs annually for coin-operated device taxes collected by the department during the preceding fiscal year.

Electric and Telephone Cooperative Tax

AS 10.25.570 provides that telephone and electric cooperative taxes collected by the Department be shared to organized boroughs or cities where the revenue was earned. The Department disburses shared amounts to cities and boroughs annually for taxes collected by the department during the preceding fiscal year.

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SHARED TAX AND LICENSE TYPES OVERVIEW

Liquor License Fees

AS 04.11.610 provides that annual license fees excluding wholesale license fees collected within a municipality be shared semi-annually to the municipality. The Department shares 100% of the annual license fees, but only to municipalities which have police or VPSO protection and actively enforce local ordinances and state and federal laws.

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

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

The Department disburses shared amounts to municipalities in January and July of each year based on fees collected during the preceding six months. Filing fees and temporary miscellaneous license fees are not shared to municipalities.

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Appendix A
Shared Taxes and Fees Statutes

Fisherles 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 first 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 third 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.

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Appendix A
Shared Taxes and Fees Statutes

Fisheries Business Tax (Continued)

(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.

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.

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Appendix A
Shared Taxes and Fees Statutes

Electric and 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) Annual license fees, excluding annual 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.

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Appendix B
Shared Taxes and Fees by Municipality

Municipality	Total	Fisheries Business Tax	Aviation Motor Fuel Tax	Coin-Operated Device Tax	Electric & Phone Cooperative Tax	Liquor License Fees
Anchorage	1,350,036.97	218,646.03	18,280.15	23,274.50	729,236.29	360,600.00
Juneau	141,877.10	35,862.86	47,632.24	2,032.00	0	56,350.00
Sitka	451,834.11	410,956.16	18,134.95	768.00	0	21,975.00
Total Municipalities	1,943,748.18	665,465.05	84,047.34	26,074.50	729,236.29	438,925.00
Borough						
Aleutians East	2,424,754.23	2,424,754.23	0	0	0	0
Bristol Bay	3,346,909.86	3,324,693.65	0	288.00	9,278.21	12,650.00
Denali	24,978.34	0	0	170.50	24,807.84	0
Haines	226,993.38	226,969.38	0	24.00	0	0
Kenai Peninsula	1,320,201.37	1,207,765.46	0	1,368.00	111,067.91	0
Ketchikan Gateway	332,988.60	311,798.26	21,166.34	24.00	0	0
Kodiak Island	1,223,303.89	1,213,056.47	0	240.00	10,007.42	0
Lake and Peninsula	603,810.67	603,570.88	0	0	239.79	0
Matanuska-Susitna	428,721.42	0	0	1,028.00	427,693.42	0
North Slope	0	0	0	0	0	0
North Star	129,460.46	0	0	2,588.00	126,872.46	0
Northwest Arctic	0	0	0	0	0	0
Yakutat	200,694.01	195,324.01	0	120.00	0	5,250.00
Total Boroughs	10,262,816.23	9,507,932.34	21,166.34	5,850.50	709,967.05	17,900.00

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City	Total	Fisheries Business Tax	Aviation Motor Fuel Tax	Coin-Operated Device Tax	Electric & Phone Cooperative Tax	Liquor License Fees
Akutan	734,571.31	733,321.31	0	0	0	1,250.00
Alakanuk	480.05	0	0	0	480.05	0
Aleknagik	1,415.77	0	0	0	1,415.77	0
Ambler	2,107.77	0	0	0	2,107.77	0
Anderson	10,556.82	0	0	144.00	7,162.82	3,250.00
Aniak	0	0	0	0	0	0
Anvik	4,199.31	4,055.54	0	0	143.77	0
Atka	3,483.00	3,483.00	0	0	0	0
Barrow	18,908.67	0	0	0	18,908.67	0
Bethel	67,543.77	67,543.77	0	0	0	0
Buckland	1,574.94	0	0	0	1,574.94	0
Chevak	566.86	0	0	0	566.86	0
Chignik	160,247.66	160,247.66	0	0	0	0
Clark's Point	273,615.01	272,992.91	0	0	622.10	0
Cold Bay	192.00	0	0	192.00	0	0
Cordova	612,208.84	561,156.74	0	144.00	37,108.10	13,800.00
Craig	31,066.10	24,270.10	0	196.00	0	6,600.00
Deering	841.85	0	0	0	841.85	0
Delta Junction	9,487.33	0	0	90.00	3,247.33	6,150.00
Dillingham	340,738.18	296,659.34	0	120.00	38,108.84	5,850.00
Diomedes	0	0	0	0	0	0
EEK	231.42	0	0	0	231.42	0

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City	Total	Fisheries Business Tax	Aviation Motor Fuel Tax	Coin-Operated Device Tax	Electric & Phone Cooperative Tax	Liquor License Fees
Elim	271.91	0	0	0	271.91	0
Emmonak	29,643.79	28,622.80	0	0	1,020.99	0
Fairbanks	145,250.81	0	0	4,474.00	44,576.81	96,200.00
False Pass	103,977.09	103,977.09	0	0	0	0
Fort Yukon	750.00	0	0	0	0	750.00
Fortuna Ledge	350.63	0	0	0	350.63	0
Galena	3,811.67	3,061.67	0	0	0	750.00
Gambell	605.30	0	0	0	605.30	0
Goodnews Bay	367.29	132.30	0	0	234.99	0
Grayling	215.32	0	0	0	215.32	0
Haines	11,106.92	906.92	0	0	0	10,200.00
Holy Cross	296.47	0	0	0	296.47	0
Homer	163,883.92	109,945.39	0	624.00	29,089.53	24,225.00
Hoonah	67,008.14	63,658.14	0	100.00	0	3,250.00
Hooper Bay	789.74	0	0	0	789.74	0
Houston	6,834.54	0	0	0	6,834.54	0
Huslia	230.33	0	0	24.00	206.33	0
Hydaburg	0	0	0	0	0	0
Kake	752.49	2.49	0	0	0	750.00
Kaitag	2,473.79	2,227.93	0	0	245.86	0
Kenai	403,380.55	338,034.81	4,920.95	1,642.00	35,682.79	23,100.00
Ketchikan	353,260.30	308,340.30	0	1,720.00	0	43,200.00

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City	Total	Fisheries Business Tax	Aviation Motor Fuel Tax	Coin-Operated Device Tax	Electric & Phone Cooperative Tax	Liquor License Fees
Kiana	2,293.48	0	0	0	2,293.48	0
King Cove	456,292.50	453,042.50	0	0	0	3,250.00
Kivalina	2,081.23	0	0	0	2,081.23	0
Klawock	23.07	23.07	0	0	0	0
Kobuk	599.51	0	0	0	599.51	0
Kodiak	928,011.15	865,429.02	3,150.60	1,368.00	35,113.53	22,950.00
Kotzebue	34,430.04	0	0	0	34,430.04	0
Koyuk	343.45	0	0	0	343.45	0
Koyukuk	0	0	0	0	0	0
Larsen Bay	51,431.83	51,431.83	0	0	0	0
Lower Kalskag	191.09	0	0	0	191.09	0
Manokotak	1,468.86	0	0	0	1,468.86	0
Marshall	0	0	0	0	0	0
McGrath	4,750.00	0	0	0	0	4,750.00
Mekoryuk	505.96	0	0	168.00	337.96	0
Mountain Village	992.52	0	0	0	992.52	0
Nenana	7,579.03	795.31	0	170.00	1,863.72	4,750.00
New Stuyahok	367.86	0	0	0	367.86	0
Newhalen	456.20	0	0	0	456.20	0
Nightmute	0	0	0	0	0	0
Nome	16,740.00	0	0	240.00	0	16,500.00
Nondalton	528.75	0	0	0	528.75	0

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Noorvik	3,102.69	0	0	0	3,102.69	0
North Pole	37,629.48	1,234.67	0	312.00	30,757.81	5,325.00
Nulato	402.91	0	0	0	402.91	0
Nunapitchuk	331.68	0	0	0	331.68	0
Old Harbor	6,109.03	5,811.83	0	0	297.20	0
Ouzinkie	21.15	21.15	0	0	0	0
Palmer	79,383.69	0	2,003.12	456.00	63,249.57	13,675.00
Pelican	151,492.41	147,420.41	0	72.00	0	4,000.00
Petersburg	745,388.33	736,286.33	0	552.00	0	8,550.00
Pilot Point	527.29	56.92	0	0	470.37	0
Port Heiden	4,391.25	4,391.25	0	0	0	0
Port Lions	353.12	0	0	0	353.12	0
Quinhagak	478.39	0	0	0	478.39	0
Ruby	750.00	0	0	0	0	750.00
Russian Mission	224.86	0	0	0	224.86	0
Saint George	279,699.28	278,949.28	0	0	0	750.00
Saint Mary's	725.30	0	0	0	725.30	0
Saint Michael	357.98	0	0	0	357.98	0
Saint Paul	718,085.79	715,785.79	0	0	0	2,300.00
Sand Point	147,630.65	144,080.65	0	0	0	3,550.00
Savoonga	521.39	0	0	0	521.39	0

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Scammon Bay	417.35	0	0	24.00	393.35	0
Selawik	3,248.34	0	0	0	3,248.34	0
Seldovia	7,917.99	0	0	150.00	1,467.99	6,300.00
Seward	205,256.85	187,377.85	0	504.00	0	17,375.00
Shageluk	139.59	0	0	0	139.59	0
Shaktoolik	276.15	0	0	0	276.15	0
Shishmaref	650.93	0	0	120.00	530.93	0
Shungnak	1,535.71	0	0	0	1,535.71	0
Skagway	7,200.00	0	0	0	0	7,200.00
Soldotna	41,345.63	1,011.40	1,315.72	1,176.00	22,867.51	14,975.00
Stebbins	425.71	0	0	0	425.71	0
Tanana	750.00	0	0	0	0	750.00
Tenakee Springs	2,300.00	0	0	0	0	2,300.00
Thorne Bay	750.00	0	0	0	0	750.00
Togiak	193,809.32	193,066.94	0	0	742.38	0
Toksook	432.39	0	0	0	432.39	0
Tunanak	300.82	0	0	0	300.82	0
Unalakleet	1,664.46	0	0	0	1,664.46	0
Unalaska	3,536,897.89	3,525,047.89	0	0	0	11,850.00
Upper Kalskag	183.23	0	0	0	183.23	0
Valdez	300,454.06	201,962.66	192.00	544.00	82,530.40	15,225.00
Wales	228.93	0	0	0	228.93	0

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Appendix B
Shared Taxes and Fees by Municipality

City	Total	Fisheries Business Tax	Aviation Motor Fuel Tax	Coin-Operated Device Tax	Electric & Phone Cooperative Tax	Liquor License Fees
Wasilla	96,350.34	0	0	702.00	92,998.34	2,650.00
Whittier	74,563.94	66,070.62	0	0	3,243.32	5,250.00
Wrangell	73,524.07	60,588.07	0	336.00	0	12,600.00
Total Cities	11,806,614.56	10,722,525.65	11,582.39	16,364.00	628,492.52	427,650.00
GRAND TOTAL	\$24,013,178.97	\$20,895,923.04	\$116,796.07	\$48,289.00	\$2,067,695.86	\$884,475.00

Number of Communities Shared With	Total	Fisheries Business Tax	Aviation Motor Fuel Tax	Coin-Operated Device Tax	Electric & Phone Cooperative Tax	Liquor License Fees
120	53	10	40	81	45	

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Appendix C
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 30, 1963
Lake and Peninsula Borough	Home Rule	April 24, 1989
Matanuska-Susitna Borough	Second Class	January 1, 1964
North Slope Borough	Home Rule	July 1, 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

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Appendix D
Incorporated Cities Within Organized Boroughs

Borough	City	Class
Aleutians East	Akutan Cold Bay King Cove Sand Point False Pass	Second Second First First Second
Bristol Bay	No Incorporated Cities	
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 Port Heiden	Second Second Second Second
Matanuska-Susitna	Houston Palmer Wasilla	Second Home Rule First

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Appendix D
Incorporated Cities Within Organized Boroughs

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

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

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