

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2019
SHARED TAXES AND FEES
ANNUAL REPORT

Available on the internet at:
www.tax.alaska.gov

Mike Dunleavy
Governor

Mike Barnhill
Acting Commissioner

2019

This annual report provides an overview of shared tax and fee programs administered by the Department of Revenue and reports current and historical amounts shared to the municipalities in Alaska.

This report also includes highlights and other information related to these programs.

The information included in this report covers fiscal year 2019 that ended June 30, 2019.

Introduction

Alaska statutes provide that a percentage of revenue collected from certain taxes and license fees shall be shared with municipalities in Alaska. The Tax 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>Reference</i>	<i>Statutory Share</i>
Aviation Motor Fuel	43.40.010	60%
Commercial Passenger Vessel	43.52.230	\$5/passenger/port
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	04.11.610	100%

Interest and penalty collections are not subject to sharing. For some tax types, amounts expended by the state for collection may be deducted from amounts shared to municipalities.

Throughout this report, values and sums may show slight differences due to rounding.

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Errata – November 16, 2020

Chart 1 was revised as some amounts for the Telephone Cooperative and the Electric Cooperative Taxes were switched.

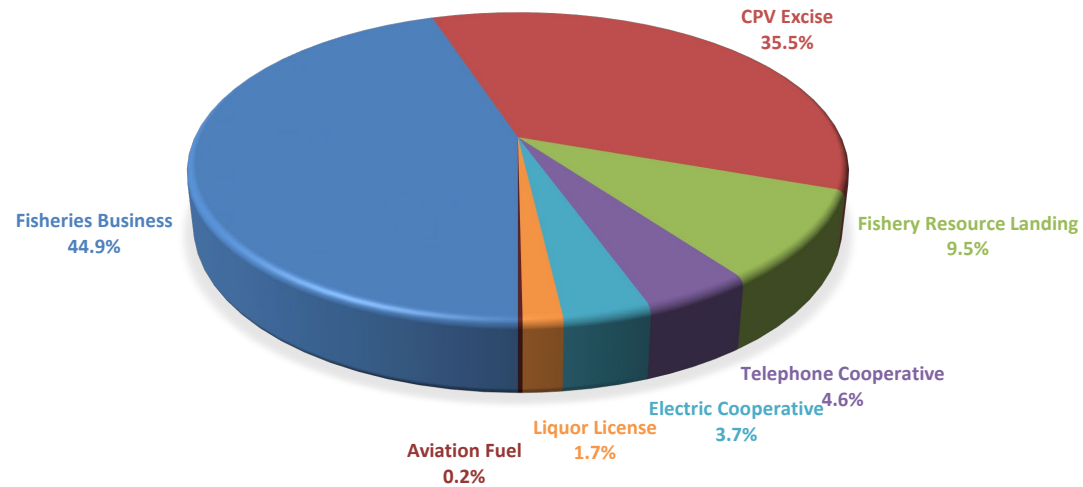
Retrospect

The Department of Revenue distributed taxes and fees to 132 communities throughout Alaska in FY 2019. Below is the top five municipalities and boroughs and their combined amount of shared taxes and fees for FY 2019 as well as a comparison to FY 2018.

FY 2019		FY 2018	
Unalaska	8,383,238	Unalaska	8,196,954
City & Borough of Juneau	5,774,854	City & Borough of Juneau	5,348,967
Bristol Bay Borough	5,020,858	Skagway	4,216,035
Skagway	4,735,565	Bristol Bay Borough	3,891,767
Ketchikan	2,802,901	Ketchikan	2,713,801
Subtotal	26,717,416	Subtotal	24,367,524
Other Municipalities	25,850,267	Other Municipalities	27,123,708
Total	<u>52,567,683</u>	Total	<u>51,491,230</u>

In addition to the shared taxes detailed in this report, the department of revenue in FY 2019 transferred \$1,454,344 of fisheries business tax and fisheries landing tax to the Department of Commerce, Community, and Economic Development (DCCED). These funds, originating from the unorganized borough, are apportioned among fisheries management areas according to formulas and processes described in AS 29.60.450(b).

CHART 1 - SUMMARY OF SHARED TAXES AND FEES



--- Prior Year Comparison ---

Tax Type	FY 2019		FY 2018		FY 2017	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$23,619,878	44.9%	\$23,710,558	46.0%	\$21,245,657	46.8%
Commercial Passenger Vessel	18,658,815	35.5%	16,762,020	32.6%	16,023,756	35.3%
Fishery Resource Landing	4,997,344	9.5%	5,367,754	10.4%	4,518,891	10.0%
Telephone Cooperative	2,397,009	4.6%	2,610,280	5.1%	2,239,172	4.9%
Electric Cooperative	1,925,269	3.7%	1,993,464	3.9%	1,936,837	4.3%
Liquor License Fees	869,400	1.7%	948,450	1.8%	865,400	1.9%
Aviation Motor Fuel	99,968	0.2%	98,704	0.2%	124,379	0.3%
Grand Total	\$52,567,683	100%	\$51,491,230	100%	\$45,406,089	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 2019	FY 2018	Difference
Anchorage	1,391,488	1,323,960	67,528
Juneau	5,774,854	5,348,967	425,887
Sitka	1,610,222	1,704,375	(94,153)
Skagway	4,735,565	4,216,035	519,530
Wrangell	344,139	367,020	(22,881)
Total Municipalities	13,856,268	12,960,357	895,911
Borough			
Aleutians East	1,977,969	1,887,896	90,073
Bristol Bay	5,020,858	3,891,767	1,129,091
Denali	51,849	49,349	2,500
Fairbanks North Star	420,441	433,150	(12,709)
Haines	494,297	589,355	(95,058)
Kenai Peninsula	1,351,691	1,430,737	(79,046)
Ketchikan Gateway	2,788,057	2,676,032	112,025
Kodiak Island	851,575	1,974,407	(1,122,832)
Lake and Peninsula	230,658	229,719	939
Matanuska-Susitna	728,380	761,199	(32,819)
North Slope	601,385	790,011	(188,626)
Northwest Arctic	8,925	5,159	3,766
Petersburg	755,871	902,022	(146,151)
Yakutat	240,188	292,155	(51,967)
Total Boroughs	15,522,143	15,912,958	(390,815)
City			
Adak	597,253	198,487	398,766
Akutan	1,031,673	999,031	32,642
Alakanuk	987	961	26
Aleknagik	5,147	5,228	(81)
Ambler	5,127	11,256	(6,129)
Anderson	15,085	13,900	1,185
Angoon	779	785	(6)
Anvik	184	182	2
Atka	6,269	11,318	(5,049)
Barrow	24,065	25,857	(1,792)
Bethel	19,843	23,176	(3,333)
Bettles	1,500	0	1,500
Brevig Mission	565	556	9
Buckland	4,356	11,694	(7,338)
Chevak	1,168	1,215	(47)
Chignik	6,710	98,919	(92,209)
Chuathbaluk	101	106	(5)
Clark's Point	9,422	264,016	(254,594)
Coffman Cove	2,637	2,100	537
Cold Bay	4,000	0	4,000
Cordova	1,540,017	1,752,168	(212,151)
Craig	152,782	94,148	58,634
Deering	3,623	8,536	(4,913)
Delta Junction	15,447	17,004	(1,557)

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2019	FY 2018	Difference
Dillingham	843,040	517,530	325,510
Eek	459	436	23
Egegik	188,384	127,239	61,145
Ekwok	205	203	2
Elim	619	596	23
Emmonak	62,620	62,971	(351)
Fairbanks	191,306	204,458	(13,152)
False Pass	130,928	51,588	79,340
Fort Yukon	1,500	0	1,500
Galena	1,500	2,500	(1,000)
Gambell	899	914	(15)
Goodnews Bay	345	337	8
Grayling	304	287	17
Gustavus	3,555	329	3,226
Holy Cross	290	303	(13)
Homer	142,315	166,010	(23,695)
Hoonah	994,403	889,809	104,594
Hooper Bay	1,624	1,614	10
Houston	22,497	24,559	(2,062)
Huslia	535	519	16
Hydaburg	765	3,163	(2,398)
Kachemak	4,202	2,418	1,784
Kake	953	996	(43)
Kaltag	2,495	4,387	(1,892)
Kenai	115,767	220,531	(104,764)
Ketchikan	2,802,901	2,713,801	89,100
Kiana	5,795	15,066	(9,271)
King Cove	439,489	566,674	(127,185)
Kivalina	4,992	11,822	(6,830)
Klawock	1,413	2,759	(1,346)
Kobuk	3,048	6,769	(3,721)
Kodiak	1,179,170	994,468	184,702
Kotlik	913	898	15
Kotzebue	143,911	55,328	88,583
Koyuk	617	621	(4)
Larsen Bay	55,247	155,056	(99,809)
Lower Kalskag	328	313	15
Manokotak	1,555	1,701	(146)
Marshall	702	691	11
McGrath	4,000	1,500	2,500
Mekoryuk	390	408	(18)
Mountain Village	1,296	1,278	18
Nenana	3,556	7,963	(4,407)
New Stuyahok	656	642	14
Newhalen	444	429	15
Nightmute	417	357	60
Nome	11,777	28,715	(16,938)
Nondalton	371	375	(4)

Table 1
Summary of Shared Taxes and Fees by Municipality

	FY 2019	FY 2018	Difference
City			
Noorvik	6,449	14,692	(8,243)
North Pole	20,050	26,468	(6,418)
Nulato	1,927	480	1,447
Nunapitchuk	593	606	(13)
Old Harbor	373	394	(21)
Palmer	147,626	149,294	(1,668)
Pelican	12,479	4,801	7,678
Pilot Point	36,639	3,131	33,508
Pilot Station	860	946	(86)
Port Alexander	66	0	66
Port Lions	538	549	(11)
Quinhagak	1,012	1,060	(48)
Ruby	1,500	0	1,500
Russian Mission	470	464	6
Saint Mary's	4,580	1,044	3,536
Saint Michael	871	888	(17)
Saint Paul	597,330	623,980	(26,650)
Sand Point	162,951	275,604	(112,653)
Savoonga	1,066	3,075	(2,009)
Scammon Bay	773	784	(11)
Selawik	7,810	18,812	(11,002)
Seldovia	5,049	6,273	(1,224)
Seward	892,787	930,259	(37,472)
Shageluk	183	192	(9)
Shaktolik	508	499	9
Shishmaref	791	801	(10)
Shungnak	4,054	9,130	(5,076)
Soldotna	42,058	77,263	(35,205)
Stebbins	786	755	31
Tanana	1,500	0	1,500
Teller	400	390	10
Thorne Bay	1,500	0	1,500
Togiak	204,805	166,446	38,359
Toksook Bay	802	806	(4)
Unalakleet	1,988	1,957	31
Unalaska	8,383,238	8,196,954	186,284
Upper Kalskag	403	418	(15)
Valdez	626,747	738,106	(111,359)
Wales	307	295	12
Wasilla	245,939	250,437	(4,498)
Whittier	946,226	717,889	228,337
Total Cities	23,189,272	22,617,915	571,357
Grand Total	52,567,683	51,491,230	1,076,453

Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2019 Statistics	
		Disbursal Date	Period	Amount Shared	Total Municipalities
Aviation Motor Fuel AS 43.40.010	60% of aviation motor fuel taxes collected at a municipally owned and operated, or leased and operated, airport, less costs for collection, are shared with the municipality. The Tax Division allocates the amounts to municipalities based on informational schedules of sales activity at the municipal airport from fuel sellers	August	Preceding Fiscal Year	\$99,968	8
Commercial Passenger Vessel Excise AS 43.52.230	\$5 per passenger (onboard a qualifying commercial passenger vessel providing overnight accommodations) is shared to each of the first seven qualifying ports of call within the state. If the port of call is a city located within a borough not otherwise unified with the borough, \$2.50 per passenger will be shared to the city and \$2.50 will be shared to the borough.	March	Preceding Calendar Year	\$18,658,815	16
Electric Cooperative AS 10.25.570	100% of electric cooperative taxes are 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 10.25.020	June	Preceding Fiscal Year	\$1,925,269	89
Fisheries Business AS 43.75.130	50% of fisheries business taxes are shared with the municipalities where fishery resources were processed. Taxes are shared as follows: 1) If processing occurred within an incorporated city, which is not located within an organized borough, 50% of the tax collected is shared with the city 2) If processing occurred in an incorporated city, which is located within an organized borough, 25% of the tax collected is shared with the city and 25% of the tax is shared with the borough 3) 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	October	Preceding Fiscal Year	\$23,619,878	53
Fishery Resource Landing AS 43.77.060	50% of fishery resource landing taxes are 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.	October	Preceding Fiscal Year	\$4,997,344	10
Liquor License Fees AS 04.11.610	100% of biennial license fees, excluding wholesale license fees, are shared to municipalities. Sharing is dependent on municipalities enforcing local, state and federal laws, which relate to the manufacture and sale of alcoholic beverages.	April & August	Preceding Six Months	\$869,400	48
Telephone Cooperative AS 10.25.570	100% of telephone cooperative taxes are shared to organized cities or boroughs where the revenue was earned.	June	Preceding Fiscal Year	\$2,397,009	26

Total Shared \$52,567,683

Table 2
2019 Shared Amounts by Municipality by Tax and License Type

	<i>Total</i>	<i>Aviation Fuel</i>	<i>* CPV Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
Municipality								
Anchorage	1,391,488	23,369	70,025	604,438	126,871	0	383,700	183,085
Juneau	5,774,854	43,929	5,271,135	0	407,040	0	52,750	0
Sitka	1,610,222	0	396,800	0	1,188,722	0	24,700	0
Skagway	4,735,565	0	4,725,415	0	0	0	10,150	0
Wrangell	344,139	0	48,970	0	284,469	0	10,700	0
Total Municipalities	13,856,268	67,298	10,512,345	604,438	2,007,102	0	482,000	183,085
Borough								
Aleutians East	1,977,969	0	0	0	1,977,969	0	0	0
Bristol Bay	5,020,858	0	0	11,572	4,948,707	0	0	60,579
Denali	51,849	0	0	16,346	0	0	0	35,503
Fairbanks North Star	420,441	0	0	420,441	0	0	0	0
Haines	494,297	0	255,675	532	226,890	0	11,200	0
Kenai Peninsula	1,351,691	0	558,070	154,442	635,611	775	0	2,793
Ketchikan Gateway	2,788,057	15,457	2,440,982	0	331,618	0	0	0
Kodiak Island	851,575	0	42,753	16,561	693,326	98,935	0	0
Lake and Peninsula	230,658	0	0	424	230,234	0	0	0
Matanuska-Susitna	728,380	0	0	201,748	230	0	0	526,402
North Slope	601,385	0	0	0	0	0	0	601,385
Northwest Arctic	8,925	0	0	0	8,925	0	0	0
Petersburg	755,871	0	0	0	749,771	0	6,100	0
Yakutat	240,188	0	0	2,553	218,086	15,549	4,000	0
Total Boroughs	15,522,143	15,457	3,297,480	824,618	10,021,367	115,259	21,300	1,226,662

Table 2
2019 Shared Amounts by Municipality by Tax and License Type

City	Total	Aviation Fuel	* CPV Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Adak	597,253	0	0	0	444,822	150,931	1,500	0
Akutan	1,031,673	0	0	0	1,031,673	0	0	0
Alakanuk	987	0	0	987	0	0	0	0
Aleknagik	5,147	0	0	524	0	0	0	4,623
Ambler	5,127	0	0	581	0	0	0	4,546
Anderson	15,085	0	0	12,203	0	0	0	2,882
Angoon	779	0	0	779	0	0	0	0
Anvik	184	0	0	184	0	0	0	0
Atka	6,269	0	0	0	0	6,269	0	0
Barrow	24,065	0	0	24,065	0	0	0	0
Bethel	19,843	0	0	19,843	0	0	0	0
Bettles	1,500	0	0	0	0	0	1,500	0
Brevig Mission	565	0	0	565	0	0	0	0
Buckland	4,356	0	0	0	0	0	0	4,356
Chevak	1,168	0	0	1,168	0	0	0	0
Chignik	6,710	0	0	0	6,710	0	0	0
Chuathbaluk	101	0	0	101	0	0	0	0
Clark's Point	9,422	0	0	0	8,642	0	0	780
Coffman Cove	2,637	0	0	0	1,137	0	1,500	0
Cold Bay	4,000	0	0	0	0	0	4,000	0
Cordova	1,540,017	0	0	12,054	1,233,099	0	8,900	285,964
Craig	152,782	0	0	0	144,432	0	8,350	0
Deering	3,623	0	0	0	0	0	0	3,623
Delta Junction	15,447	0	0	10,247	0	0	5,200	0
Dillingham	843,040	0	0	8,351	772,264	0	4,600	57,825
Eek	459	0	0	459	0	0	0	0
Egegik	188,384	0	0	0	186,884	0	1,500	0
Ekwok	205	0	0	205	0	0	0	0
Elim	619	0	0	619	0	0	0	0
Emmonak	62,620	0	0	1,864	60,756	0	0	0
Fairbanks	191,306	0	0	107,106	0	0	84,200	0
False Pass	130,928	0	0	0	130,928	0	0	0
Fort Yukon	1,500	0	0	0	0	0	1,500	0
Galena	1,500	0	0	0	0	0	1,500	0
Gambell	899	0	0	899	0	0	0	0
Goodnews Bay	345	0	0	345	0	0	0	0

Table 2
2019 Shared Amounts by Municipality by Tax and License Type

<i>Total</i>	<i>Aviation Fuel</i>	<i>* CPV Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
Grayling	304	0	0	304	0	0	0
Gustavus	3,555	0	0	0	205	0	3,350
Holy Cross	290	0	0	290	0	0	0
Homer	142,315	0	35,814	23,996	56,729	776	25,000
Hoonah	994,403	0	932,125	2,028	56,450	0	3,800
Hooper Bay	1,624	0	0	1,624	0	0	0
Houston	22,497	0	0	6,608	0	0	3,100
Huslia	535	0	0	535	0	0	12,789
Hydaburg	765	0	0	0	765	0	0
Kachemak	4,202	0	0	1,202	0	0	3,000
Kake	953	0	0	953	0	0	0
Kaltag	2,495	0	0	331	2,164	0	0
Kenai	115,767	5,957	0	30,076	60,284	0	19,450
Ketchikan	2,802,901	0	2,440,983	0	331,618	0	30,300
Kiana	5,795	0	0	766	0	0	0
King Cove	439,489	0	0	0	435,489	0	4,000
Kivalina	4,992	0	0	610	0	0	0
Klawock	1,413	0	0	0	1,413	0	0
Kobuk	3,048	0	0	296	0	0	0
Kodiak	1,179,170	5,701	42,753	41,406	1,061,495	9,115	18,700
Kotlik	913	0	0	913	0	0	0
Kotzebue	143,911	0	0	9,527	8,924	0	0
Koyuk	617	0	0	617	0	0	0
Larsen Bay	55,247	0	0	0	55,247	0	0
Lower Kalskag	328	0	0	328	0	0	0
Manokotak	1,555	0	0	0	0	0	0
Marshall	702	0	0	702	0	0	1,555
McGrath	4,000	0	0	0	0	0	0
Mekoryuk	390	0	0	390	0	0	4,000
Mountain Village	1,296	0	0	1,296	0	0	0
Nenana	3,556	0	0	2,456	0	0	1,100
New Stuyahok	656	0	0	656	0	0	0

Table 2
2019 Shared Amounts by Municipality by Tax and License Type

	<i>Total</i>	<i>Aviation Fuel</i>	<i>* CPV Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
Newhalen	444	0	0	444	0	0	0	0
Nightmute	417	0	0	417	0	0	0	0
Nome	11,777	0	0	0	1,977	0	9,800	0
Nondalton	371	0	0	371	0	0	0	0
Noorvik	6,449	0	0	948	0	0	0	5,501
North Pole	20,050	0	0	15,450	0	0	4,600	0
Nulato	1,927	0	0	427	0	0	1,500	0
Nunapitchuk	593	0	0	593	0	0	0	0
Old Harbor	373	0	0	367	6	0	0	0
Palmer	147,626	1,853	0	23,904	0	0	15,000	106,869
Pelican	12,479	0	0	0	10,979	0	1,500	0
Pilot Point	36,639	0	0	0	36,639	0	0	0
Pilot Station	860	0	0	860	0	0	0	0
Port Alexander	66	0	0	0	66	0	0	0
Port Lions	538	0	0	538	0	0	0	0
Quinhagak	1,012	0	0	1,012	0	0	0	0
Ruby	1,500	0	0	0	0	0	1,500	0
Russian Mission	470	0	0	470	0	0	0	0
Saint Mary's	4,580	0	0	1,023	3,557	0	0	0
Saint Michael	871	0	0	871	0	0	0	0
Saint Paul	597,330	0	0	0	587,670	5,660	4,000	0
Sand Point	162,951	0	0	0	158,351	0	4,600	0
Savoonga	1,066	0	0	1,066	0	0	0	0
Scammon Bay	773	0	0	773	0	0	0	0
Selawik	7,810	0	0	1,268	0	0	0	6,542
Seldovia	5,049	0	0	1,049	0	0	4,000	0
Seward	892,787	0	522,255	0	350,482	0	20,050	0
Shageluk	183	0	0	183	0	0	0	0
Shaktolik	508	0	0	508	0	0	0	0
Shishmaref	791	0	0	791	0	0	0	0
Shungnak	4,054	0	0	453	0	0	0	3,601
Soldotna	42,058	1,730	0	25,395	2,733	0	12,200	0

Table 2
2019 Shared Amounts by Municipality by Tax and License Type

	<i>Total</i>	<i>Aviation Fuel</i>	<i>* CPV Excise</i>	<i>Electric Cooperative</i>	<i>Fisheries Business</i>	<i>Fishery Landing</i>	<i>Liquor License</i>	<i>Telephone Cooperative</i>
Stebbins	786	0	0	786	0	0	0	0
Tanana	1,500	0	0	0	0	0	1,500	0
Teller	400	0	0	400	0	0	0	0
Thorne Bay	1,500	0	0	0	0	0	1,500	0
Togiak	204,805	0	0	1,446	95,658	107,701	0	0
Toksook Bay	802	0	0	802	0	0	0	0
Unalakleet	1,988	0	0	1,988	0	0	0	0
Unalaska	8,383,238	0	3,205	0	3,775,900	4,601,633	2,500	0
Upper Kalskag	403	0	0	403	0	0	0	0
Valdez	626,747	0	0	30,977	409,339	0	8,300	178,131
Wales	307	0	0	307	0	0	0	0
Wasilla	245,939	1,972	0	45,286	229	0	28,400	170,052
Whittier	946,226	0	871,855	3,578	65,693	0	5,100	0
Total Cities	23,189,272	17,213	4,848,990	496,213	11,591,409	4,882,085	366,100	987,262
Grand Total	52,567,683	99,968	18,658,815	1,925,269	23,619,878	4,997,344	869,400	2,397,009
Number of Communities Shared With	132	8	16	89	53	10	48	26

* Commercial Passenger Vessel

**Table 3
Aviation Motor Fuel Tax**

	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>	<i>FY 2016</i>	<i>FY 2015</i>	<i>Total All Years</i>
Municipality						
Anchorage (Merrill Field)	23,369	20,165	15,218	18,158	12,961	89,871
Juneau	43,929	52,002	67,086	84,672	76,046	323,735
Total Municipalities	67,298	72,167	82,304	102,830	89,007	413,606
Borough						
Ketchikan Gateway	15,457	9,131	23,737	24,915	31,954	105,194
Total Borough	15,457	9,131	23,737	24,915	31,954	105,194
City						
Kenai	5,957	6,352	7,387	7,249	9,567	36,512
Kodiak	5,701	6,284	6,417	7,663	5,783	31,848
Palmer	1,853	1,451	2,003	1,276	2,626	9,209
Soldotna	1,730	1,595	878	1,262	1,830	7,295
Wasilla	1,972	1,723	1,653	1,165	1,033	7,546
Total Cities	17,213	17,406	18,338	18,615	20,839	92,410
Grand Total¹	99,968	98,704	124,379	146,360	141,801	611,210
Cost of Collection	381	206	243	333	3,708	4,490
Number of Communities Shared With	8	8	8	8	8	8

¹ Net of cost of collection.

**Table 4
Commercial Passenger Vessel (CPV) Excise Tax**

	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>	<i>FY 2016</i>	<i>FY 2015</i>	<i>Total All Years</i>
Municipality						
Anchorage	70,025	59,900	53,870	54,110	26,200	264,105
Juneau	5,271,135	4,769,390	4,622,160	4,460,365	4,393,395	23,516,445
Sitka	396,800	405,115	309,510	218,350	157,340	1,487,115
Skagway	4,725,415	4,201,435	4,053,375	4,028,545	4,008,335	21,017,105
Wrangell	48,970	51,415	39,630	38,845	24,065	202,925
Total Municipalities	10,512,345	9,487,255	9,078,545	8,800,215	8,609,335	46,487,695
Borough						
Haines	255,675	224,270	185,095	206,430	144,020	1,015,490
Kenai Peninsula	558,070	489,698	486,380	474,225	361,658	2,370,031
Ketchikan Gateway	2,440,982	2,252,488	2,163,570	2,141,633	2,032,375	11,031,048
Kodiak Island	42,753	37,625	30,888	30,255	13,925	155,446
Total Boroughs	3,297,480	3,004,080	2,865,933	2,852,543	2,551,978	14,572,015
City						
Homer	35,814	31,533	27,630	27,055	13,925	135,958
Hoonah	932,125	788,005	771,595	722,575	688,980	3,903,280
Ketchikan	2,440,983	2,252,488	2,163,570	2,141,633	2,032,375	11,031,048
Kodiak	42,753	37,625	30,888	30,255	13,925	155,446
Nome	0	8,715	0	0	0	8,715
Seward	522,255	458,165	458,750	447,170	347,733	2,234,073
Unalaska	3,205	18,125	6,505	8,155	1,650	37,640
Valdez	0	1,710	0	0	0	1,710
Whittier	871,855	674,320	620,340	721,325	791,550	3,679,390
Total Cities	4,848,990	4,270,685	4,079,278	4,098,168	3,890,138	21,187,260
Grand Total	18,658,815	16,762,020	16,023,756	15,750,926	15,051,451	82,246,970
Number of Communities Shared With	16	18	16	16	16	18

Table 5
Electric Cooperative Tax

	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>	<i>FY 2016</i>	<i>FY 2015</i>	<i>Total All Years</i>
Municipality						
Anchorage	604,438	629,168	596,319	642,208	642,099	3,114,232
Total Municipalities	604,438	629,168	596,319	642,208	642,099	3,114,232
Borough						
Bristol Bay	11,572	10,432	9,884	9,990	18,674	60,552
Denali	16,346	15,226	15,653	17,555	18,348	83,128
Fairbanks North Star	420,441	433,052	437,007	429,248	420,825	2,140,573
Haines	532	551	537	567	537	2,724
Kenai Peninsula	154,442	78,171	236,726	152,672	153,185	775,196
Kodiak Island	16,561	17,321	16,481	16,987	17,206	84,556
Lake and Peninsula	424	430	389	403	1,354	3,000
Matanuska-Susitna	201,748	209,592	201,004	200,342	202,072	1,014,758
Northwest Arctic	0	0	0	0	845	845
Yakutat	2,553	1,536	0	0	0	4,089
Total Boroughs	824,618	766,311	917,681	827,764	833,046	4,169,420
City						
Alakanuk	987	961	1,021	1,019	1,080	5,068
Aleknagik	524	525	489	464	478	2,480
Ambler	581	615	637	643	583	3,059
Anderson	12,203	11,139	10,479	874	889	35,584
Angoon	779	785	803	786	794	3,947
Anvik	184	182	193	198	188	945
Barrow	24,065	25,857	24,782	24,994	50,155	149,853
Bethel	19,843	19,576	19,794	19,925	12,960	92,098
Brevig Mission	565	556	551	534	522	2,728
Chevak	1,168	1,215	1,183	1,185	1,177	5,928
Chuathbaluk	101	106	105	117	110	539
Cordova	12,054	13,152	11,692	13,527	12,812	63,237
Delta Junction	10,247	9,904	9,733	7,185	8,156	45,225
Dillingham	8,351	8,304	8,122	8,185	8,347	41,309
Eek	459	436	450	419	401	2,165
Ekwok	205	203	215	205	221	1,049

Table 5
Electric Cooperative Tax

	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	Total All Years
Elim	619	596	613	598	576	3,002
Emmonak	1,864	1,804	1,851	1,890	1,895	9,304
Fairbanks	107,106	112,158	113,371	113,289	113,966	559,890
Gambell	899	914	908	885	914	4,520
Goodnews Bay	345	337	320	320	321	1,643
Grayling	304	287	286	276	272	1,425
Holy Cross	290	303	286	286	299	1,464
Homer	23,996	49,378	0	24,878	25,306	123,558
Hoonah	2,028	2,090	2,137	2,128	2,102	10,485
Hooper Bay	1,624	1,614	1,587	1,545	1,530	7,900
Houston	6,608	6,892	6,302	6,455	5,186	31,443
Huslia	535	519	494	489	468	2,505
Kachemak	1,202	2,418	0	1,194	1,222	6,036
Kake	953	996	992	1,012	1,246	5,199
Kaltag	331	320	271	291	324	1,537
Kenai	30,076	62,094	0	32,165	32,038	156,373
Kiana	766	744	733	749	721	3,713
Kivalina	610	636	607	571	581	3,005
Klukwan	0	0	0	0	173	173
Kobuk	296	296	303	284	274	1,453
Kodiak	41,406	46,817	44,152	45,637	45,288	223,300
Kotlik	913	898	919	937	921	4,588
Kotzebue	9,527	9,680	9,592	9,920	9,945	48,664
Koyuk	617	621	617	595	584	3,034
Lower Kalskag	328	313	282	261	245	1,429
Marshall	702	691	714	715	721	3,543
Mekoryuk	390	408	415	415	420	2,048
Mountain Village	1,296	1,278	1,301	1,350	1,343	6,568
Nenana	2,456	2,463	2,484	2,475	2,434	12,312
New Stuyahok	656	642	647	649	661	3,255
Newhalen	444	429	430	434	444	2,181
Nightmute	417	357	299	303	289	1,665
Nondalton	371	375	377	398	412	1,933
Noorvik	948	914	902	942	890	4,596
North Pole	15,450	16,570	17,462	18,422	30,459	98,363
Nulato	427	480	486	459	467	2,319

Table 5
Electric Cooperative Tax

	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>	<i>FY 2016</i>	<i>FY 2015</i>	<i>Total All Years</i>
Nunapitchuk	593	606	605	591	590	2,985
Old Harbor	367	394	397	381	391	1,930
Palmer	23,904	24,159	23,782	23,627	21,959	117,431
Pilot Station	860	946	928	857	807	4,398
Port Lions	538	549	517	524	568	2,696
Quinhagak	1,012	1,060	1,019	1,043	1,000	5,134
Russian Mission	470	464	476	469	486	2,365
Saint Mary's	1,023	1,044	1,046	1,056	1,001	5,170
Saint Michael	871	888	890	843	816	4,308
Savoonga	1,066	1,098	1,135	1,040	1,036	5,375
Scammon Bay	773	784	775	785	798	3,915
Selawik	1,268	1,333	1,345	1,312	1,248	6,506
Seldovia	1,049	2,273	0	1,080	1,046	5,448
Shageluk	183	192	181	175	173	904
Shaktoolik	508	499	493	501	511	2,512
Shishmaref	791	801	804	804	809	4,009
Shungnak	453	435	434	443	468	2,233
Soldotna	25,395	52,893	0	26,151	24,903	129,342
Stebbins	786	755	733	730	719	3,723
Teller	400	390	391	383	378	1,942
Togiak	1,446	1,433	1,431	1,424	1,449	7,183
Toksook Bay	802	806	835	827	791	4,061
Unalakleet	1,988	1,957	1,999	2,072	2,065	10,081
Upper Kalskag	403	418	413	395	377	2,006
Valdez	30,977	30,629	29,709	29,854	29,696	150,865
Wales	307	295	303	277	280	1,462
Wasilla	45,286	46,556	46,630	46,855	44,760	230,087
Whittier	3,578	3,480	3,176	3,638	3,226	17,098
Total Cities	496,213	597,985	422,835	501,614	526,161	2,544,809
Grand Total¹	1,925,269	1,993,464	1,936,835	1,971,586	2,001,306	9,828,460
Cost of Collection²	5,000	5,000	5,000	5,000	4,344	24,344
Number of Communities Shared With	89	89	83	88	90	91

¹ Net of cost of collection

² Costs of collection are based on the last full fiscal year.

**Table 6
Fisheries Business Tax**

	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>	<i>FY 2016</i>	<i>FY 2015</i>	<i>Total All Years</i>
Municipality						
Anchorage	126,871	53,269	92,250	122,012	202,096	596,498
Juneau	407,040	447,875	389,022	312,519	364,624	1,921,080
Sitka	1,188,722	1,279,885	953,324	879,793	1,009,033	5,310,757
Wrangell	284,469	307,405	314,455	233,563	392,076	1,531,968
Total Municipalities	2,007,102	2,088,434	1,749,051	1,547,887	1,967,829	9,360,303
Borough						
Aleutians East	1,977,969	1,887,896	2,093,687	1,606,523	1,835,070	9,401,145
Bristol Bay	4,948,707	3,820,480	2,705,606	1,004,436	2,809,548	15,288,777
Fairbanks North Star	0	98	101	196	0	395
Haines	226,890	352,884	128,174	121,208	212,855	1,042,011
Kenai Peninsula	635,611	860,097	771,171	541,757	629,725	3,438,361
Ketchikan Gateway	331,618	414,413	404,971	199,188	238,773	1,588,963
Kodiak Island	693,326	1,742,302	1,022,586	1,197,033	1,301,537	5,956,784
Lake and Peninsula	230,234	229,289	256,767	69,452	352,016	1,137,758
Matanuska-Susitna	230	151	127	181	254	943
Northwest Arctic	8,925	5,159	0	0	0	14,084
Petersburg*	749,771	889,855	877,158	336,848	820,118	3,673,750
Yakutat	218,086	226,992	218,773	198,800	191,216	1,053,867
Total Boroughs	10,021,367	10,429,618	8,479,121	5,275,622	8,391,112	42,596,838
City						
Adak	444,822	34,131	34,908	44,636	67,968	626,465
Akhiok	0	0	99	0	0	99
Akutan	1,031,673	999,031	1,090,445	973,202	943,814	5,038,165
Aleknagik	0	0	0	67	4,676	4,743

**Table 6
Fisheries Business Tax**

	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	Total All Years
Atka	0	11,318	15,479	31,852	34,706	93,355
Chignik	6,710	98,919	65,166	33,372	62,800	266,967
Clark's Point	8,642	263,328	0	0	24	271,994
Coffman Cove	1,137	2,100	1,294	869	1,635	7,035
Cordova	1,233,099	1,429,951	1,160,157	709,305	1,023,286	5,555,798
Craig	144,432	88,948	37,961	150,045	342,739	764,125
Dillingham	772,264	443,905	398,350	167,849	433,564	2,215,932
Egegik	186,884	127,239	188,382	29,930	152,839	685,274
Emmonak	60,756	61,167	67,799	17,544	26,846	234,112
False Pass	130,928	51,588	16,317	25,814	21,677	246,324
Gustavus	205	329	410	540	231	1,715
Homer	56,729	59,449	43,242	20,456	21,004	200,880
Hoonah	56,450	95,089	76,350	87,436	76,574	391,899
Houston	0	52	60	96	0	208
Hydaburg	765	3,163	320	149	1,184	5,581
Kake	0	0	0	0	14,901	14,901
Kaltag	2,164	4,067	0	0	0	6,231
Kasaan	0	0	0	0	2,300	2,300
Kenai	60,284	126,185	115,821	161,515	195,703	659,508
Ketchikan	331,618	414,413	404,971	199,435	237,876	1,588,313
King Cove	435,489	564,174	499,257	386,374	404,385	2,289,679
Klawock	1,413	1,259	538	1,671	180	5,061
Kodiak	1,061,495	859,223	926,525	525,670	1,021,500	4,394,413
Kotzebue	8,924	5,159	0	0	0	14,083
Larsen Bay	55,247	155,056	66,177	37,570	106,594	420,644
Mountain Village	0	0	21,545	2,979	0	24,524
Nome	1,977	0	50,692	0	28,842	81,511
North Pole	0	98	101	196	0	395
Old Harbor	6	0	0	6	11	23
Pelican	10,979	4,801	1,968	473	846	19,067
Pilot Point	36,639	3,131	31	0	0	39,801
Platinum	0	0	0	16,174	36,250	52,424

**Table 6
Fisheries Business Tax**

	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>	<i>FY 2016</i>	<i>FY 2015</i>	<i>Total All Years</i>
Port Alexander	66	0	0	238	0	304
Port Heiden	0	0	3,189	6,149	0	9,338
Saint Mary's	3,557	0	0	0	15,761	19,318
Saint Paul	587,670	623,979	892,296	879,802	1,053,712	4,037,459
Sand Point	158,351	273,104	458,805	200,421	253,123	1,343,804
Savoonga	0	1,977	282	0	2,735	4,994
Seward	350,482	456,144	440,958	280,935	334,691	1,863,210
Soldotna	2,733	2,775	1,765	586	2,841	10,700
Togiak	95,658	73,227	64,130	30,639	91,511	355,165
Unalakleet	0	0	20,925	0	29,006	49,931
Unalaska	3,775,900	3,306,990	3,649,322	4,018,888	3,752,155	18,503,255
Valdez	409,339	512,449	200,438	290,247	230,134	1,642,607
Wasilla	229	99	67	84	29	508
Whittier	65,693	34,489	943	78,446	89,479	269,050
Total Cities	11,591,409	11,192,506	11,017,485	9,411,660	11,120,132	54,333,192
Grand Total	23,619,878	23,710,558	21,245,657	16,235,169	21,479,073	106,290,333
Number of Communities Shared With	53	54	55	54	55	66
Additional Sharing with DCCED	472,084	1,284,789	1,621,591	1,414,686	1,611,355	6,404,505

**Table 7
Fishery Resource Landing Tax**

	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>	<i>FY 2016</i>	<i>FY 2015</i>	<i>Total All Years</i>
Municipality						
Sitka	0	0	0	14,311	0	14,311
Total Municipalities	0	0	0	14,311	0	14,311
Borough						
Aleutians East	0	0	5,017	35,222	20,922	61,161
Kenai Peninsula	775	0	4,469	0	14,338	19,582
Kodiak Island	98,935	177,159	12,985	55,488	19,897	364,464
Petersburg	0	3,867	5,766	0	0	9,633
Yakutat	15,549	57,127	39,078	15,925	0	127,679
Total Boroughs	115,259	238,153	67,315	106,635	55,157	582,519
City						
Adak	150,931	161,256	74,247	103,209	1,683	491,326
Akutan	0	0	4,916	0	0	4,916
Atka	6,269	0	23,950	53,611	13,411	97,241
Cordova	0	0	0	4,330	6,015	10,345
Homer	776	0	0	0	0	776
Kodiak	9,115	21,419	9,587	52,979	10,858	103,958
Old Harbor	0	0	0	2,509	8,835	11,344
Ouzinkie	0	0	0	0	204	204
Saint Paul	5,660	1	9,833	16,625	16,891	49,010
Sand Point	0	0	102	35,222	0	35,324
Seward	0	0	2,071	0	14,338	16,409
Togiak	107,701	91,786	35,339	74,049	9,077	317,952
Unalaska	4,601,633	4,855,139	4,291,531	7,776,504	2,989,207	24,514,014
Total Cities	4,882,085	5,129,601	4,451,576	8,119,038	3,070,519	25,652,819
GRAND TOTAL	4,997,344	5,367,754	4,518,891	8,239,984	3,125,676	26,249,649
Number of Communities Shared With	10	8	14	13	13	19
Additional Sharing with DCCED	982,260	904,416	590,867	1,188,666	109,137	3,775,346

Table 8
Liquor License Fees

	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>	<i>FY 2016</i>	<i>FY 2015</i>	<i>Total All Years</i>
Municipality						
Anchorage	383,700	373,100	400,350	388,100	368,550	1,913,800
Juneau	52,750	79,700	53,250	77,300	56,250	319,250
Sitka	24,700	19,375	24,250	25,125	21,750	115,200
Skagway	10,150	14,600	13,300	15,300	8,975	62,325
Wrangell	10,700	8,200	13,200	8,200	13,200	53,500
Total Municipalities	482,000	494,975	504,350	514,025	468,725	2,464,075
Borough						
Bristol Bay	0	0	0	625	12,350	12,975
Haines	11,200	11,650	11,200	11,350	13,700	59,100
Petersburg	6,100	8,300	7,600	7,700	8,200	37,900
Yakutat	4,000	6,500	4,000	6,500	4,000	25,000
Total Boroughs	21,300	26,450	22,800	26,175	38,250	134,975
City						
Adak	1,500	3,100	1,500	3,100	1,500	10,700
Bethel	0	3,600	7,500	3,900	3,600	18,600
Bettles	1,500	0	0	0	0	1,500
Coffman Cove	1,500	0	0	0	0	1,500
Cold Bay	4,000	0	0	0	0	4,000
Cordova	8,900	11,950	12,900	11,950	12,300	58,000
Craig	8,350	5,200	7,350	5,200	8,600	34,700
Delta Junction	5,200	7,100	0	0	0	12,300
Dillingham	4,600	4,000	5,200	4,000	4,900	22,700
Egegik	1,500	0	0	0	0	1,500
Fairbanks	84,200	92,300	80,400	90,200	78,200	425,300
Fort Yukon	1,500	0	1,500	0	1,500	4,500

**Table 8
Liquor License Fees**

	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	Total All Years
Galena	1,500	2,500	0	2,500	1,500	8,000
Gustavus	3,350	0	0	0	0	3,350
Homer	25,000	25,650	24,400	24,750	23,200	123,000
Hoonah	3,800	4,625	4,100	4,625	4,100	21,250
Houston	3,100	4,000	3,100	3,850	3,100	17,150
Kachemak	3,000	0	0	0	0	3,000
Kenai	19,450	25,900	19,950	20,300	19,350	104,950
Ketchikan	30,300	46,900	30,950	44,000	31,250	183,400
Kiana	0	1,500	0	0	0	1,500
King Cove	4,000	2,500	1,500	2,500	4,000	14,500
Klawock	0	1,500	0	1,500	0	3,000
Kodiak	18,700	23,100	18,700	23,100	18,700	102,300
Kotzebue	0	1,500	0	1,500	2,500	5,500
McGrath	4,000	1,500	0	0	0	5,500
Nenana	1,100	5,500	0	0	0	6,600
Nome	9,800	20,000	9,800	20,600	14,800	75,000
North Pole	4,600	9,800	4,000	7,900	5,200	31,500
Nulato	1,500	0	0	0	0	1,500
Palmer	15,000	12,700	12,500	14,800	11,500	66,500
Pelican	1,500	0	0	0	0	1,500
Ruby	1,500	0	0	0	0	1,500
Saint Paul	4,000	0	4,000	0	4,000	12,000
Sand Point	4,600	2,500	4,600	2,500	4,600	18,800
Seldovia	4,000	4,000	4,000	4,000	4,600	20,600
Seward	20,050	15,950	18,450	15,950	19,350	89,750
Soldotna	12,200	20,000	13,200	20,000	14,500	79,900
Tanana	1,500	0	1,500	0	1,500	4,500
Thorne Bay	1,500	0	0	0	0	1,500

**Table 8
Liquor License Fees**

	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>	<i>FY 2016</i>	<i>FY 2015</i>	<i>Total All Years</i>
Unalaska	2,500	16,700	2,500	16,700	2,500	40,900
Valdez	8,300	16,700	10,800	15,050	12,300	63,150
Wasilla	28,400	29,150	30,300	28,400	27,200	143,450
Whittier	5,100	5,600	3,550	5,600	4,300	24,150
Total Cities	<u>366,100</u>	<u>427,025</u>	<u>338,250</u>	<u>398,475</u>	<u>344,650</u>	<u>1,874,500</u>
GRAND TOTAL	<u><u>869,400</u></u>	<u><u>948,450</u></u>	<u><u>865,400</u></u>	<u><u>938,675</u></u>	<u><u>851,625</u></u>	<u><u>4,473,550</u></u>
Number of Communities Shared With	48	39	35	36	38	53

**Table 9
Telephone Cooperative Tax**

	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>	<i>FY 2016</i>	<i>FY 2015</i>	<i>Total All Years</i>
Municipality						
Anchorage	183,085	188,358	180,236	182,244	186,126	920,049
Total Municipalities	183,085	188,358	180,236	182,244	186,126	920,049
Borough						
Bristol Bay	60,579	60,855	55,815	57,640	59,406	294,295
Denali	35,503	34,123	30,267	30,147	30,769	160,809
Kenai Peninsula	2,793	2,771	3,137	3,779	3,832	16,312
Matanuska-Susitna	526,402	551,456	550,983	557,220	547,372	2,733,433
North Slope	601,385	790,011	526,418	411,125	355,212	2,684,151
Northwest Arctic	0	0	0	0	1,253	1,253
Total Boroughs	1,226,662	1,439,216	1,166,620	1,059,911	997,844	5,890,253
City						
Aleknagik	4,623	4,703	3,590	3,794	3,455	20,165
Ambler	4,546	10,641	0	4,108	865	20,160
Anderson	2,882	2,761	2,523	2,582	2,553	13,301
Buckland	4,356	11,694	0	5,225	1,135	22,410
Clark's Point	780	688	368	292	350	2,478
Cordova	285,964	297,115	238,539	214,104	215,932	1,251,654
Deering	3,623	8,536	0	3,431	600	16,190
Dillingham	57,825	61,321	54,403	57,355	59,691	290,595
Houston	12,789	13,615	13,917	14,306	14,328	68,955
Kiana	5,029	12,822	0	4,954	1,076	23,881
Kivalina	4,382	11,186	0	4,932	984	21,484
Kobuk	2,752	6,473	0	2,554	512	12,291
Kotzebue	125,460	38,989	110,345	63,059	14,610	352,463
Manokotak	1,555	1,701	1,634	1,734	1,982	8,606
Nenana	0	0	0	0	0	0
Noorvik	5,501	13,778	0	6,093	1,199	26,571

**Table 9
Telephone Cooperative Tax**

	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	Total All Years
Palmer	106,869	110,984	119,960	133,645	123,961	595,419
Selawik	6,542	17,479	0	7,013	1,603	32,637
Seward	0	0	0	0	0	0
Shungnak	3,601	8,695	0	3,583	753	16,632
Valdez	178,131	176,618	173,181	170,241	169,269	867,440
Wasilla	170,052	172,909	173,856	178,228	176,292	871,337
Total Cities	987,262	982,706	892,316	881,233	791,150	4,534,669
Grand Total¹	2,397,009	2,610,280	2,239,172	2,123,388	1,975,120	11,344,971
Cost of Collection²	1,500	1,500	1,500	1,500	1,244	7,244
Number of Communities Shared With	26	26	18	28	28	29

¹ Net of cost of collection

² Costs of collection are based on the last full fiscal year.

Appendix A - Statutes

Aviation Motor Fuel Tax

Sec. 43.40.010. Tax on transfers or consumption of motor fuel and expenditure of proceeds. (e) Sixty percent of the proceeds of the revenue from the motor fuel 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 motor fuel 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 capital or operating costs of airports.

Commercial Passenger Vessel Excise Tax

Sec. 43.52.230. Disposition of receipts. (b) For each voyage of a commercial passenger vessel, the commissioner shall identify the first seven ports of call in the state and the number of passengers subject to the tax imposed under AS 43.52.200 - 43.52.295 on board at each port of call. Subject to annual appropriation by the legislature, the commissioner shall distribute to each port of call \$5 for each passenger subject to the tax imposed under AS 43.52.200 - 43.52.295. If the port of call is a city located within a borough not otherwise unified with the borough, the commissioner shall distribute \$2.50 for each passenger to the city and \$2.50 to the borough. A city or borough that receives a payment under this subsection shall use the funds for port facilities, harbor infrastructure, and other services provided to the commercial passenger vessels and the passengers on board those vessels.

Electric Cooperative Tax

Sec. 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

Sec. 43.75.130. Refund to local governments.

(a) Except as provided in (d) of this section, the commissioner 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 under 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 under 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 under this chapter; and

(B) 25 percent of the amount of tax revenue collected in cities located within the borough from taxes levied under this chapter.

(b) [Repealed, § 20 ch 61 SLA 2014.]

(c) [Repealed, § 7 ch 79 SLA 1986.]

Appendix A - Statutes

Fisheries Business Tax (Continued)

(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 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) For purposes of this section, tax revenue collected under AS 43.75.015 from a person entitled to a credit under AS 43.75.035 shall be calculated as if the persons tax were collected without applying the credit; tax revenue collected does not include the amount of a tax credit recaptured under AS 43.75.035(g).

(g) In this section, tax revenue collected includes the amount credited against taxes under AS 43.75.018.

Sec. 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 Commerce, Community, and Economic Development for disbursement to eligible municipalities under AS 29.60.450.

Fishery Resource Landing Tax

Sec. 43.77.060. Revenue sharing. (a) Subject to appropriation by the legislature and except as provided in (b) of this section, the commissioner 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 from taxes levied under this chapter on the fishery resource landed in the municipality and accounted for under AS 43.77.050(b);

Appendix A - Statutes

Fishery Resource Landing Tax (Continued)

(2) city located within a borough, 25 percent of the amount 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); and

(3) borough

(A) 50 percent of the amount of the 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 the 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 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 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

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 Commerce, Community, and Economic Development for disbursement to eligible municipalities under AS 29.60.450.

(e) For purposes of this section, tax revenue collected under AS 43.77.010 from a person entitled to a credit under AS 43.77.045 shall be calculated as if the person's tax had been collected without applying the credits.

Telephone Cooperative Tax

Sec. 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

Sec. 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 commerce, community, and economic development 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 Commerce, Community, and Economic Development shall recover any amounts erroneously refunded under (a) of this section. The Department of Commerce, Community, and Economic Development 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><i>Municipality/Borough</i></u>	<u><i>Classification</i></u>	<u><i>Date Incorporated</i></u>
Aleutians East Borough	Second Class	October 23, 1987
Bristol Bay Borough	Second Class	October 2, 1962
City and Borough of Juneau	Unified Home Rule	July 1, 1970
City and Borough of Sitka	Unified Home Rule	December 2, 1971
City and Borough of Wrangell	Unified Home Rule	May 30, 2008
City and Borough of Yakutat	Non-Unified Home Rule	September 22, 1992
Denali Borough	Non-Unified Home Rule	December 7, 1990
Fairbanks North Star Borough	Second Class	January 1, 1964
Haines Borough	Non-Unified Home Rule	October 17, 2002
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	Non-Unified Home Rule	April 26, 1989
Matanuska-Susitna Borough	Second Class	January 1, 1964
Municipality of Anchorage	Unified Home Rule	September 15, 1975
Municipality of Skagway	First Class	June 25, 2007
North Slope Borough	Non-Unified Home Rule	July 2, 1972
Northwest Arctic Borough	Non-Unified Home Rule	June 2, 1986
Petersburg Borough	Non-Unified Home Rule	January 3, 2013

Source: 2019 Alaska Community Database Online

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

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
Kaktovik
Nuiqsut
Point Hope
Utqiagvik (Barrow)
Wainwright

Northwest Arctic Borough

Ambler
Buckland
Deering
Kiana
Kivalina
Kobuk
Kotzebue
Noorvik
Selawik
Shungnak

Petersburg Borough

Kupreanof

* All other boroughs do not have separate incorporated cities

Source: 2019 Alaska Community Database Online

**Appendix D
Incorporated Cities Within Alaska**

Home Rule Cities

Cordova
Fairbanks
Kenai
Ketchikan
Kodiak
Nenana
North Pole
Palmer
Seward
Soldotna
Valdez

First Class Cities

Craig
Dillingham
Galena
Homer
Hoonah
Hydaburg
Kake
King Cove
Klawock
Nome
Pelican
Saint Mary's
Sand Point
Seldovia
Tanana
Unalaska
Utqiagvik (Barrow)
Wasilla

Second Class Cities

Adak
Akhiok
Akiak
Akutan
Alakanuk
Aleknagik
Allakaket
Ambler
Anaktuvuk Pass
Anderson
Angoon
Aniak
Anvik
Atka
Atkasuk
Bethel
Bettles

Second Class Cities

Brevig Mission
Buckland
Chefornak
Chevak
Chignik
Chuathbaluk
Clark's Point
Coffman Cove
Cold Bay
Deering
Delta Junction
Diomedes
Eagle
Edna Bay
Eek
Egegik
Ekwook
Elim
Emmonak
False Pass
Fort Yukon
Gambell
Golovin
Goodnews Bay
Grayling
Gustavus
Holy Cross
Hooper Bay
Houston
Hughes
Huslia
Kachemak
Kaktovik
Kaltag
Kasaan
Kiana
Kivalina
Kobuk
Kotlik
Kotzebue
Koyuk
Koyukuk
Kupreanof
Kwethluk
Larsen Bay
Lower Kalskag
Manokotak
Marshall
McGrath
Mekoryuk
Mountain Village

Second Class Cities

Napakiak
Napaskiak
New Stuyahok
Newhalen
Nightmute
Nikolai
Nondalton
Noorvik
Nuiqsut
Nulato
Nunam Iqua
Nunapitchuk
Old Harbor
Ouzinkie
Pilot Point
Pilot Station
Platinum
Point Hope
Port Alexander
Port Heiden
Port Lions
Quinhagak
Ruby
Russian Mission
Saint George
Saint Michael
Saint Paul
Savoonga
Saxman
Scammon Bay
Selawik
Shageluk
Shaktolik
Shishmaref
Shungnak
Stebbins
Teller
Tenakee Springs
Thorne Bay
Togiak
Toksook Bay
Unalakleet
Upper Kalskag
Wainwright
Wales
Whale Pass
White Mountain
Whittier

Organized Under Federal Law

Metlakatla

Source: 2019 Alaska Community Database Online