

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2007
SHARED TAXES AND FEES
ANNUAL REPORT

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

Sarah Palin
Governor

Patrick Galvin
Commissioner

2007

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

The information included in this report covers fiscal year 2007 that ended June 30, 2007.

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
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.

Table of Contents

Executive Summary	
Retrospect.....	1
Summary of Shared Taxes and Fees (Chart 1)	2
Summary of Shared Taxes and Fees by Municipality (Table 1)	3
Shared Taxes and Fees Overview	6
Shared Taxes and Fees Detail	
Shared Amounts by Municipality by Tax and License Type (Table 2)	7
Five-Year Comparison of Shared Taxes and Fees	
Aviation Motor Fuel Tax (Table 3)	12
Electric Cooperative Tax (Table 4)	13
Fisheries Business Tax (Table 5).....	16
Fishery Resource Landing Tax (Table 6)	19
Telephone Cooperative Tax (Table 7).....	20
Liquor License Fees (Table 8).....	22
Commercial Vessel Passenger Excise Tax (Table 9)	24
Appendices	
Appendix A - Statutes	A-1
Appendix B - Unified Municipalities and Boroughs.....	B-1
Appendix C - Incorporated Cities within Boroughs	C-1
Appendix D - Incorporated Cities within Alaska	D-1

Retrospect

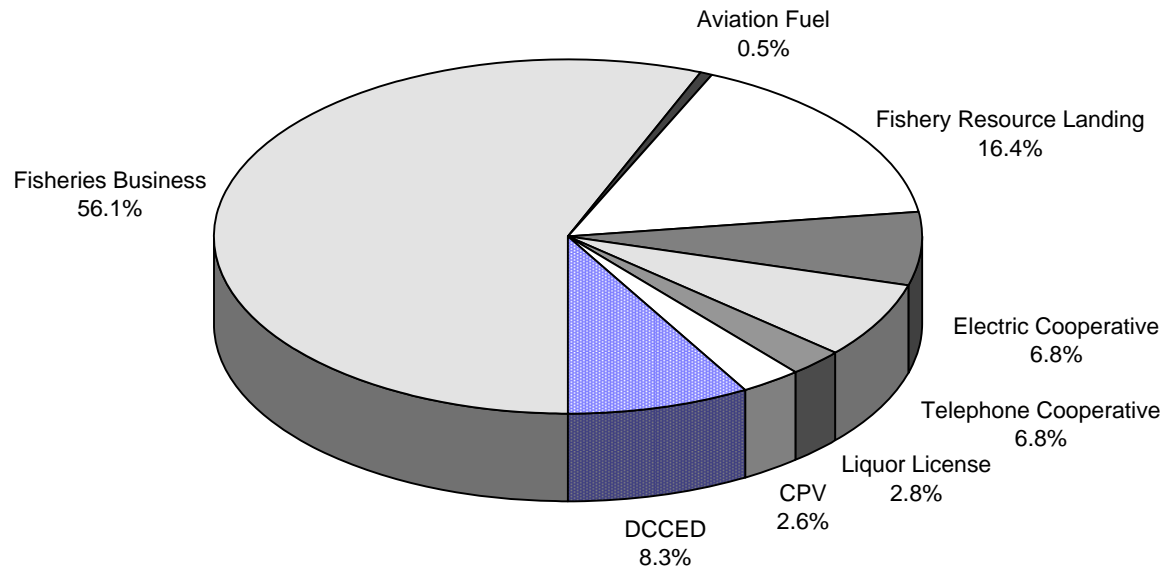
FY 2007 shared taxes and fees increased 7% or \$1.8 million over FY 2006. About half of the increase was attributable to the new commercial passenger vessel excise tax that was collected and shared for the first time in FY 2007. The rest of the increase was predominantly attributable to fisheries taxes collected in the fiscal year which was the result of higher reported values for most fishery resources; in particular groundfish and halibut. Amounts shared under other tax and license programs for FY 2007 have not substantially changed from the prior fiscal year.

The Department of Revenue distributed taxes and fees with 119 communities throughout Alaska. Municipalities and boroughs receiving the largest combined amount of shared taxes and fees for FY 2007:

Top Five Municipalities	
Unalaska	\$ 7,543,885
Aleutians East Borough	1,665,512
Anchorage	1,418,292
Bristol Bay Borough	1,381,453
Kodiak Island Borough	1,068,223
Other Municipalities	<u>13,203,687</u>
Total	<u>\$ 26,281,052</u>

An additional \$2,405,999 of fisheries business tax and fishery resource landing tax was transferred to the Department of Commerce, Community and Economic Development (DCCED) for sharing to municipalities as provided by AS 43.75.137 and AS 43.77.060(3)(d).

Chart 1 - Summary of Shared Taxes and Fees



-- Prior Year Comparison --

Tax Type	FY 2007		FY 2006		FY 2005	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$16,079,365	56.1%	\$15,268,647	55.4%	\$13,485,844	55.7%
Fishery Resource Landing	4,617,769	16.1%	4,508,019	16.3%	3,624,314	15.0%
Electric Cooperative	1,953,261	6.8%	1,893,771	6.9%	1,868,400	7.7%
Telephone Cooperative	1,953,130	6.8%	1,804,507	6.5%	1,926,187	8.0%
Liquor License Fees	785,625	2.8%	889,075	3.2%	806,100	3.3%
Commercial Passenger Vessel	744,580	2.6%	0	0.0%	0	0.0%
Aviation Motor Fuel	147,322	0.5%	129,337	0.5%	150,709	0.6%
Subtotal	\$26,281,052	91.7%	\$24,493,356	88.8%	\$21,861,554	90.3%
Additional Sharing w/DCCED:						
Fisheries Business	1,530,472	5.2%	1,867,596	6.7%	1,738,224	7.2%
Fishery Resource Landing	875,527	3.1%	1,235,290	4.5%	604,767	2.5%
Subtotal	\$2,405,999	8.3%	\$3,102,886	11.2%	\$2,342,991	9.7%
Grand Total	\$28,687,051	100%	\$28,639,358	100%	\$24,204,545	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

	<i>FY 2007</i>	<i>FY 2006</i>	<i>Difference</i>
Municipality			
Anchorage	\$1,418,292	\$1,441,334	(\$23,042)
Juneau	463,290	469,656	(6,366)
Sitka	931,282	706,988	224,294
Total Municipalities	2,812,864	2,617,978	194,886
Borough			
Aleutians East	1,665,512	1,595,442	70,070
Bristol Bay	1,381,453	1,254,134	127,319
Denali	50,920	46,600	4,320
Fairbanks North Star	338,866	306,352	32,514
Haines	207,848	146,934	60,914
Kenai Peninsula	897,964	969,073	(71,109)
Ketchikan Gateway	530,973	324,052	206,921
Kodiak Island	1,068,223	985,644	82,579
Lake and Peninsula	134,880	99,934	34,946
Matanuska-Susitna	745,751	648,749	97,002
North Slope	262,638	260,912	1,726
Northwest Arctic	5,247	5,726	(479)
Yakutat	215,938	179,426	36,512
Total Boroughs	7,506,213	6,822,978	683,235
City			
Adak	182,206	140,837	41,369
Akhiok	0	96	(96)
Akutan	771,715	761,019	10,696
Alakanuk	812	839	(27)
Aleknagik	2,574	2,480	94
Ambler	4,383	4,310	73
Anderson	4,971	7,394	(2,423)
Angoon	837	425	412
Anvik	229	217	12
Atka	20,235	25,032	(4,797)
Barrow	22,429	22,176	253
Bethel	0	3	(3)
Brevig Mission	428	424	4
Buckland	5,143	5,145	(2)
Chefornak	573	196	377
Chevak	1,083	1,071	12
Chignik	55,867	44,623	11,244
Chuathbaluk	124	113	11
Clark's Point	135,458	29,879	105,579
Coffman Cove	1,223	143	1,080
Cold Bay	0	2,500	(2,500)
Cordova	725,407	697,871	27,536
Craig	45,269	50,902	(5,633)
Deering	1,996	2,362	(366)
Delta Junction	9,977	11,037	(1,060)
Dillingham	254,518	218,947	35,571
Eek	365	347	18
Egegik	74,284	29,194	45,090

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2007	FY 2006	Difference
Elim	552	555	(3)
Emmonak	11,567	10,138	1,429
Fairbanks	205,964	208,606	(2,642)
Galena	0	2,500	(2,500)
Gambell	851	871	(20)
Goodnews Bay	320	330	(10)
Grayling	250	251	(1)
Gustavus	563	278	285
Holy Cross	302	295	7
Homer	136,710	141,483	(4,773)
Hoonah	158,595	136,647	21,948
Hooper Bay	1,328	1,201	127
Houston	20,490	22,277	(1,787)
Huslia	489	446	43
Hydaburg	0	2,786	(2,786)
Kachemak	0	6,060	(6,060)
Kake	17,678	572	17,106
Kaltag	333	325	8
Kasaan	242	470	(228)
Kenai	195,103	206,602	(11,499)
Ketchikan	266,057	232,429	33,628
Kiana	5,302	5,287	15
King Cove	438,722	463,050	(24,328)
Kivalina	4,913	4,772	141
Klawock	26,784	14,983	11,801
Kobuk	2,062	1,925	137
Kodiak	889,150	827,418	61,732
Kotzebue	69,452	76,171	(6,719)
Koyuk	635	666	(31)
Kupreanof	0	331	(331)
Larsen Bay	59,043	49,715	9,328
Lower Kalskag	266	251	15
Manokotak	1,946	2,007	(61)
Marshall	3,277	1,533	1,744
Mekoryuk	4,295	4,421	(126)
Mountain Village	1,265	1,243	22
Nenana	2,079	12,508	(10,429)
New Stuyahok	578	562	16
Newhalen	235	212	23
Nightmute	261	259	2
Nome	29,576	36,503	(6,927)
Nondalton	301	287	14
Noorvik	6,202	6,761	(559)
North Pole	63,984	65,114	(1,130)
Nulato	510	509	1
Nunapitchuk	529	554	(25)
Old Harbor	361	337	24
Palmer	158,533	140,851	17,682

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2007	FY 2006	Difference
Pelican	70,119	5,741	64,378
Petersburg	667,075	688,446	(21,371)
Pilot Point	0	101	(101)
Pilot Station	824	799	25
Port Alexander	0	533	(533)
Port Lions	557	546	11
Quinhagak	17,342	14,997	2,345
Russian Mission	373	367	6
Saint George	0	1,500	(1,500)
Saint Mary's	4,110	834	3,276
Saint Michael	706	693	13
Saint Paul	471,847	322,852	148,995
Sand Point	231,362	215,491	15,871
Savoonga	865	848	17
Scammon Bay	748	730	18
Selawik	8,099	7,668	431
Seldovia	6,409	3,752	2,657
Seward	352,440	385,180	(32,740)
Shageluk	174	167	7
Shaktoolik	388	389	(1)
Shishmaref	762	782	(20)
Shungnak	3,070	3,488	(418)
Skagway	346,430	12,450	333,980
Soldotna	40,706	44,614	(3,908)
Stebbins	669	689	(20)
Teller	378	372	6
Tenakee Springs	22,211	29,065	(6,854)
Thorne Bay	0	1,250	(1,250)
Togiak	40,819	35,481	5,338
Toksook Bay	4,807	2,846	1,961
Unalakleet	9,061	7,341	1,720
Unalaska	7,543,885	7,693,414	(149,529)
Upper Kalskag	324	305	19
Valdez	372,388	389,767	(17,379)
Wales	249	268	(19)
Wasilla	273,030	243,450	29,580
Whittier	106,612	54,146	52,466
Wrangell	253,375	128,104	125,271
Total Cities	15,961,975	15,052,400	909,575
Grand Total	<u>\$26,281,052</u>	<u>\$24,493,356</u>	<u>\$1,787,696</u>

Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2007 Statistics	
		Disbursal Date	Period	Amount Shared	Total Municipalities
Aviation Motor Fuel <i>AS 43.40.010</i>	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	July	Preceding Fiscal Year	\$ 147,322	8
Commercial Passenger Vessel Excise <i>AS 43.52.230</i>	\$5 per passenger (onboard a qualifying commercial passenger vessel providing overnight accommodations) is shared to each of the first five 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.	August	Preceding Fiscal Year	\$ 744,580	8
Electric Cooperative <i>AS 10.25.570</i>	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	July	Preceding Fiscal Year	\$ 1,953,261	84
Fisheries Business <i>AS 43.75.130</i>	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 4) If processing occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by DCCED. The amount of FY 2007 fisheries business tax subject to allocation by DCCED was \$1,530,472.	August	Preceding Fiscal Year	\$ 16,079,365	61
Fishery Resource Landing <i>AS 43.77.060</i>	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. If landings occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by DCCED. The amount of FY 2007 fishery resource landing tax subject to allocation by DCCED was \$875,527.	September	Preceding Fiscal Year	\$ 4,617,769	12
Telephone Cooperative <i>AS 10.25.570</i>	100% of telephone cooperative taxes are shared to organized cities or boroughs where the revenue was earned	July	Preceding Fiscal Year	\$ 1,953,130	28
Liquor License Fees <i>AS 04.11.610</i>	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	January & July	Preceding Six Months	\$ 785,625	32

Total Shared \$ 26,281,052

Table 2
Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Cooperative	Fisheries Business	Fishery Landing	Telephone Cooperative	Liquor License	Commercial Passenger Vessel
Municipality								
Anchorage	\$1,418,291	\$16,510	\$696,147	\$44,421	\$0	\$319,664	\$341,550	\$0
Juneau	463,290	79,914	0	334,326	0	0	49,050	0
Sitka	931,282	0	0	808,257	0	0	19,700	103,325
Total Municipalities	2,812,863	96,424	696,147	1,187,004	0	319,664	410,300	103,325
Borough								
Aleutians East	1,665,512	0	0	1,581,639	83,873	0	0	0
Bristol Bay	1,381,453	0	9,753	1,295,546	0	62,554	13,600	0
Denali	50,920	0	22,490	606	0	27,824	0	0
Fairbanks North Star	338,866	0	338,866	0	0	0	0	0
Haines	207,848	0	767	190,641	0	0	10,150	6,290
Kenai Peninsula	897,964	0	166,373	708,041	4,533	2,794	0	16,223
Ketchikan Gateway	530,973	23,428	0	302,485	0	0	1,250	203,810
Kodiak Island	1,068,223	0	27,475	1,031,496	9,252	0	0	0
Lake and Peninsula	134,880	0	1,088	133,792	0	0	0	0
Matanuska-Susitna	745,751	0	175,492	216	0	570,043	0	0
North Slope	262,638	0	0	0	0	262,638	0	0
Northwest Arctic	5,247	0	703	0	0	4,544	0	0
Yakutat	215,938	0	0	200,086	11,852	0	4,000	0
Total Boroughs	7,506,213	23,428	743,007	5,444,548	109,510	930,397	29,000	226,323
City								
Adak	182,206	0	0	116,422	64,284	0	1,500	0
Akutan	771,715	0	0	751,346	20,369	0	0	0
Alakanuk	812	0	812	0	0	0	0	0
Aleknagik	2,574	0	261	0	0	2,313	0	0

Table 2
Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Cooperative	Fisheries Business	Fishery Landing	Telephone Cooperative	Liquor License	Commercial Passenger Vessel
Ambler	4,383	0	632	0	0	3,751	0	0
Anderson	4,971	0	944	0	0	4,027	0	0
Angoon	837	0	837	0	0	0	0	0
Anvik	229	0	229	0	0	0	0	0
Atka	20,235	0	0	20,235	0	0	0	0
Barrow	22,429	0	22,429	0	0	0	0	0
Brevig Mission	428	0	428	0	0	0	0	0
Buckland	5,143	0	0	0	0	5,143	0	0
Chefornak	573	0	0	573	0	0	0	0
Chevak	1,083	0	1,083	0	0	0	0	0
Chignik	55,867	0	0	55,867	0	0	0	0
Chuathbaluk	124	0	124	0	0	0	0	0
Clark's Point	135,458	0	0	134,862	0	596	0	0
Coffman Cove	1,223	0	0	1,223	0	0	0	0
Cordova	725,407	0	11,623	631,642	0	65,842	16,300	0
Craig	45,269	0	0	29,669	0	0	15,600	0
Deering	1,996	0	0	0	0	1,996	0	0
Delta Junction	9,977	0	9,977	0	0	0	0	0
Dillingham	254,518	0	8,437	183,743	0	57,738	4,600	0
Eek	365	0	365	0	0	0	0	0
Egegik	74,284	0	0	74,284	0	0	0	0
Elim	552	0	552	0	0	0	0	0
Emmonak	11,567	0	1,355	10,212	0	0	0	0
Fairbanks	205,964	0	127,764	0	0	0	78,200	0
Gambell	851	0	851	0	0	0	0	0
Goodnews Bay	320	0	320	0	0	0	0	0
Grayling	250	0	250	0	0	0	0	0
Gustavus	563	0	0	563	0	0	0	0
Holy Cross	302	0	302	0	0	0	0	0
Homer	136,710	0	28,168	90,092	0	0	18,450	0
Hoonah	158,595	0	2,432	139,048	0	0	3,100	14,015
Hooper Bay	1,328	0	1,314	14	0	0	0	0

Table 2
Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Cooperative	Fisheries Business	Fishery Landing	Telephone Cooperative	Liquor License	Commercial Passenger Vessel
Houston	20,490	0	5,054	89	0	12,247	3,100	0
Huslia	489	0	489	0	0	0	0	0
Kake	17,678	0	1,485	16,193	0	0	0	0
Kaltag	333	0	333	0	0	0	0	0
Kasaan	242	0	0	242	0	0	0	0
Kenai	195,103	16,822	30,638	129,443	0	0	18,200	0
Ketchikan	266,057	0	0	234,757	0	0	31,300	0
Kiana	5,302	0	701	0	0	4,601	0	0
King Cove	438,722	0	0	438,722	0	0	0	0
Kivalina	4,913	0	599	0	0	4,314	0	0
Klawock	26,784	0	0	26,784	0	0	0	0
Kobuk	2,062	0	0	0	0	2,062	0	0
Kodiak	889,150	6,955	39,999	823,097	399	0	18,700	0
Kotzebue	69,452	0	10,472	0	0	58,980	0	0
Koyuk	635	0	635	0	0	0	0	0
Larsen Bay	59,043	0	0	59,043	0	0	0	0
Lower Kalskag	266	0	266	0	0	0	0	0
Manokotak	1,946	0	0	0	0	1,946	0	0
Marshall	3,277	0	580	2,697	0	0	0	0
Mekoryuk	4,295	0	450	3,845	0	0	0	0
Mountain Village	1,265	0	1,265	0	0	0	0	0
Nenana	2,079	0	2,060	0	0	19	0	0
New Stuyahok	578	0	578	0	0	0	0	0
Newhalen	235	0	235	0	0	0	0	0
Nightmute	261	0	261	0	0	0	0	0
Nome	29,576	0	0	17,276	0	0	12,300	0
Nondalton	301	0	301	0	0	0	0	0
Noorvik	6,202	0	925	0	0	5,277	0	0
North Pole	63,984	0	59,384	0	0	0	4,600	0
Nulato	510	0	510	0	0	0	0	0
Nunapitchuk	529	0	529	0	0	0	0	0
Old Harbor	361	0	343	18	0	0	0	0

Table 2
Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Cooperative	Fisheries Business	Fishery Landing	Telephone Cooperative	Liquor License	Commercial Passenger Vessel
Palmer	158,533	1,093	24,302	0	0	120,138	13,000	0
Pelican	70,119	0	0	70,119	0	0	0	0
Petersburg	667,075	0	0	658,119	1,056	0	7,900	0
Pilot Station	824	0	824	0	0	0	0	0
Port Lions	557	0	557	0	0	0	0	0
Quinhagak	17,342	0	871	16,471	0	0	0	0
Russian Mission	373	0	373	0	0	0	0	0
Saint Mary's	4,110	0	881	3,229	0	0	0	0
Saint Michael	706	0	706	0	0	0	0	0
Saint Paul	471,847	0	0	437,169	30,678	0	4,000	0
Sand Point	231,362	0	0	208,844	22,518	0	0	0
Savoonga	865	0	851	14	0	0	0	0
Scammon Bay	748	0	748	0	0	0	0	0
Selawik	8,099	0	1,329	0	0	6,770	0	0
Seldovia	6,409	0	1,399	410	0	0	4,600	0
Seward	352,440	0	0	312,535	4,533	0	19,150	16,222
Shageluk	174	0	174	0	0	0	0	0
Shaktolik	388	0	388	0	0	0	0	0
Shishmaref	762	0	762	0	0	0	0	0
Shungnak	3,070	0	735	0	0	2,335	0	0
Skagway	346,430	0	0	0	0	0	6,575	339,855
Soldotna	40,706	1,531	24,762	1,313	0	0	13,100	0
Stebbins	669	0	669	0	0	0	0	0
Teller	378	0	378	0	0	0	0	0
Tenakee Springs	22,211	0	0	22,211	0	0	0	0
Togiak	40,819	0	1,228	37,620	1,971	0	0	0
Toksook Bay	4,807	0	776	4,031	0	0	0	0
Unalakleet	9,061	0	1,903	7,158	0	0	0	0
Unalaska	7,543,885	0	0	3,178,334	4,362,451	0	3,100	0
Upper Kalskag	324	0	324	0	0	0	0	0
Valdez	372,388	0	25,411	200,992	0	133,685	12,300	0
Wales	249	0	249	0	0	0	0	0

Table 2
Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	Electric Cooperative	Fisheries Business	Fishery Landing	Telephone Cooperative	Liquor License	Commercial Passenger Vessel
Wasilla	273,030	1,069	41,844	128	0	209,289	20,700	0
Whittier	106,612	0	2,082	56,940	0	0	2,750	44,840
Wrangell	253,375	0	0	240,175	0	0	13,200	0
Total Cities	15,961,975	27,470	514,107	9,447,813	4,508,259	703,069	346,325	414,932
Grand Total	\$26,281,052	\$147,322	\$1,953,261	\$16,079,365	\$4,617,769	\$1,953,130	\$785,625	\$744,580
Number of Communities Shared With	119	8	84	61	12	28	32	8

**Table 3
Aviation Motor Fuel Tax**

	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Total All Years
Municipality						
Anchorage (Merrill Field)	\$16,510	\$16,345	\$19,016	\$19,103	\$19,191	\$90,165
Juneau	79,914	67,266	79,777	82,015	86,724	395,696
Total Municipalities	96,424	83,611	98,793	101,118	105,915	485,861
Borough						
Ketchikan Gateway	23,428	20,691	27,847	42,360	42,532	156,858
Total Borough	23,428	20,691	27,847	42,360	42,532	156,858
City						
Kenai	16,822	11,157	14,021	11,244	7,627	60,871
Kodiak	6,955	6,728	5,576	3,788	3,820	26,867
Palmer	1,093	3,682	778	2,861	5,410	13,824
Soldotna	1,531	2,343	2,281	2,163	2,635	10,953
Wasilla	1,069	1,125	1,413	1,444	1,661	6,712
Total Cities	27,470	25,035	24,069	21,500	21,153	119,227
Grand Total¹	\$147,322	\$129,337	\$150,709	\$164,978	\$169,600	\$761,946
Cost of Collection	\$4,320	\$4,792	\$5,583	\$6,494	\$8,771	\$29,960
Number of Communities Shared With	8	8	8	8	8	8

¹ Net of cost of collection.

Table 4
Electric Cooperative Tax

	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Total All Years
Municipality							
Anchorage	\$696,147	\$687,115	\$691,350	\$662,937	\$641,284	\$625,784	\$4,004,617
Total Municipalities	696,147	687,115	691,350	662,937	641,284	625,784	4,004,617
Borough							
Bristol Bay	9,753	9,789	9,745	9,146	8,438	9,257	56,128
Denali	22,490	21,036	19,516	17,728	18,001	18,210	116,981
Fairbanks North Star	338,866	306,352	304,457	294,104	281,941	283,715	1,809,435
Haines	767	360	355	0	0	0	1,482
Kenai Peninsula	166,373	173,337	168,293	164,084	172,902	166,347	1,011,336
Kodiak Island	27,475	26,680	27,205	26,338	26,202	26,854	160,754
Lake and Peninsula	1,088	1,023	1,028	928	1,352	747	6,166
Matanuska-Susitna	175,492	162,899	151,107	141,961	136,170	129,245	896,874
Northwest Arctic	703	698	713	692	691	688	4,185
Total Boroughs	743,007	702,174	682,419	654,981	645,697	635,063	4,063,341
City							
Alakanuk	812	831	874	857	779	736	4,889
Aleknagik	261	257	264	252	247	246	1,527
Ambler	632	612	671	605	555	529	3,604
Anderson	944	925	952	970	962	953	5,706
Angoon	837	425	442	0	0	0	1,704
Anvik	229	217	213	206	202	212	1,279
Barrow	22,429	22,176	22,582	22,487	22,977	24,039	136,690
Brevig Mission	428	424	415	388	358	344	2,357
Chevak	1,083	1,071	1,141	1,139	1,015	882	6,331
Chuathbaluk	124	113	103	97	86	90	613
Cordova	11,623	11,617	10,896	10,886	11,163	10,896	67,081
Delta Junction	9,977	11,037	7,877	5,877	4,814	4,598	44,180
Dillingham	8,437	8,322	8,534	8,139	7,979	7,968	49,379
Eek	365	347	335	326	319	322	2,014
Elim	552	555	569	601	592	494	3,363
Emmonak	1,355	1,321	1,361	1,301	1,206	1,146	7,690
Fairbanks	127,764	127,106	128,313	124,587	124,021	122,338	754,129
Gambell	851	871	824	823	819	896	5,084
Goodnews Bay	320	330	329	308	322	320	1,929
Grayling	250	251	277	249	239	241	1,507

Table 4
Electric Cooperative Tax

	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Total All Years
Holy Cross	302	295	330	337	345	373	1,982
Homer	28,168	27,874	28,101	26,548	24,280	22,396	157,367
Hoonah	2,432	1,195	1,212	0	0	0	4,839
Hooper Bay	1,314	1,152	1,151	1,159	1,140	1,157	7,073
Houston	5,054	5,104	4,959	5,049	395	380	20,941
Huslia	489	446	422	413	432	417	2,619
Kake	1,485	572	630	0	0	0	2,687
Kaltag	333	325	310	319	340	341	1,968
Kenai	30,638	30,307	30,021	28,468	29,322	28,957	177,713
Kiana	701	719	747	700	679	663	4,209
Kivalina	599	535	572	549	553	517	3,325
Kodiak	39,999	38,091	36,388	34,312	34,256	35,167	218,213
Kotzebue	10,472	10,758	10,364	10,348	10,031	10,058	62,031
Koyuk	635	666	681	629	552	556	3,719
Lower Kalskag	266	251	274	268	265	265	1,589
Marshall	580	539	531	511	508	508	3,177
Mekoryuk	450	442	427	398	396	381	2,494
Mountain Village	1,265	1,243	1,241	1,265	1,215	1,171	7,400
Nenana	2,060	2,002	2,021	2,086	2,157	2,088	12,414
New Stuyahok	578	562	553	575	564	574	3,406
Newhalen	235	212	233	241	250	255	1,426
Nightmute	261	259	250	256	233	255	1,514
Nondalton	301	287	302	317	324	334	1,865
Noorvik	925	895	932	984	992	832	5,560
North Pole	59,384	57,814	56,493	55,986	55,073	54,046	338,796
Nulato	510	509	547	527	532	520	3,145
Nunapitchuk	529	554	562	539	509	500	3,193
Old Harbor	343	337	347	337	336	333	2,033
Palmer	24,302	23,659	22,897	20,418	19,686	18,940	129,902
Pilot Station	824	799	784	820	819	667	4,713
Port Lions	557	546	546	526	520	498	3,193
Quinhagak	871	801	804	794	730	687	4,687
Russian Mission	373	367	365	375	377	336	2,193
Saint Mary's	881	834	872	864	804	838	5,093
Saint Michael	706	693	668	650	565	553	3,835
Savoonga	851	848	871	908	874	837	5,189
Scammon Bay	748	730	565	486	492	505	3,526
Selawik	1,329	1,178	1,221	1,267	1,243	1,100	7,338
Seldovia	1,399	1,352	1,398	1,400	1,416	1,469	8,434
Shageluk	174	167	178	184	183	180	1,066

**Table 4
Electric Cooperative Tax**

	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Total All Years
Shaktoolik	388	389	384	408	392	388	2,349
Shishmaref	762	782	791	857	776	771	4,739
Shungnak	735	676	711	736	691	674	4,223
Soldotna	24,762	24,206	23,764	23,250	23,196	22,811	141,989
Stebbins	669	689	674	650	653	686	4,021
Teller	378	372	0	0	0	0	750
Togiak	1,228	1,283	1,285	1,147	1,124	1,163	7,230
Toksook Bay	776	708	656	588	574	558	3,860
Unalakleet	1,903	1,910	1,906	1,857	1,845	1,952	11,373
Upper Kalskag	324	305	309	299	294	297	1,828
Valdez	25,411	25,736	25,392	24,997	25,804	26,002	153,342
Wales	249	268	269	287	276	265	1,614
Wasilla	41,844	39,881	37,370	36,704	35,463	33,834	225,096
Whittier	2,082	2,550	2,378	2,402	2,876	2,796	15,084
Total Cities	514,107	504,482	494,631	476,093	466,007	459,101	2,914,421
Grand Total¹	<u>\$1,953,261</u>	<u>\$1,893,771</u>	<u>\$1,868,400</u>	<u>\$1,794,011</u>	<u>\$1,752,988</u>	<u>\$1,719,948</u>	<u>\$10,982,379</u>
Cost of Collection	\$3,970	\$3,405	\$3,392	\$3,078	\$3,262	\$4,268	\$21,375
Number of Communities Shared With	84	84	83	79	79	79	84

¹ Net of cost of collection

**Table 5
Fisheries Business Tax**

	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Total All Years
Municipality						
Anchorage	\$44,421	\$56,814	\$29,594	\$42,777	\$31,642	\$205,248
Juneau	334,326	340,230	298,218	221,435	218,549	1,412,758
Sitka	808,257	681,749	672,370	474,029	361,336	2,997,741
Total Municipalities	1,187,004	1,078,793	1,000,182	738,241	611,527	4,615,747
Borough						
Aleutians East	1,581,639	1,563,918	1,299,716	1,365,445	1,212,887	7,023,605
Bristol Bay	1,295,546	1,178,357	834,661	450,975	385,254	4,144,793
Denali	606	569	986	0	0	2,161
Fairbanks North Star	0	0	0	360	163	523
Haines	190,641	135,524	150,554	94,421	114,501	685,641
Kenai Peninsula	708,041	791,462	640,430	676,737	512,894	3,329,564
Ketchikan Gateway	302,485	303,361	278,473	327,692	234,339	1,446,350
Kodiak Island	1,031,496	942,310	802,313	716,677	573,595	4,066,391
Lake and Peninsula	133,792	98,911	71,206	113,059	87,995	504,963
Matanuska-Susitna	216	74	0	386	0	676
Northwest Arctic	0	0	475	0	0	475
Yakutat	200,086	152,850	35,973	47,862	91,550	528,321
Total Boroughs	5,444,548	5,167,336	4,114,787	3,793,614	3,213,178	21,733,463
City						
Adak	116,422	117,297	247,144	302,677	322,497	1,106,037
Akhiok	0	96	0	0	0	96
Akutan	751,346	740,716	628,852	632,084	580,806	3,333,804
Atka	20,235	19,155	24,446	24,402	19,337	107,575
Chefornak	573	196	107	19	40	935
Chignik	55,867	44,623	42,355	76,649	52,316	271,810
Clark's Point	134,862	29,231	33	0	0	164,126
Coffman Cove	1,223	143	1,256	4,222	1,099	7,943
Cordova	631,642	610,916	591,749	448,958	386,605	2,669,870
Craig	29,669	47,702	65,906	20,412	4,784	168,473
Delta Junction	0	0	1,610	0	0	1,610
Dillingham	183,743	147,986	154,274	99,889	78,807	664,699
Egegik	74,284	29,194	28,851	36,409	35,674	204,412
Emmonak	10,212	8,817	5,921	3,826	0	28,776
Fairbanks	0	0	0	279	163	442
False Pass	0	0	0	0	6,058	6,058

Table 5
Fisheries Business Tax

	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Total All Years
Gustavus	563	278	0	0	0	841
Homer	90,092	88,734	67,100	156,890	89,038	491,854
Hoonah	139,048	130,252	192,396	133,052	94,741	689,489
Hooper Bay	14	49	1	32	0	96
Houston	89	26	0	0	0	115
Hydaburg	0	2,786	3,847	2,106	1,741	10,480
Kachemak	0	6,060	0	0	0	6,060
Kake	16,193	0	6,260	32,731	0	55,184
Kasaan	242	470	2,075	161	1,199	4,147
Kenai	129,443	138,088	126,701	77,026	53,561	524,819
Ketchikan	234,757	194,279	181,411	142,925	141,758	895,130
King Cove	438,722	463,050	365,638	326,453	211,092	1,804,955
Klawock	26,784	13,483	143	4,916	1,516	46,842
Kodiak	823,097	760,099	654,818	597,337	467,426	3,302,777
Kotzebue	0	0	475	0	0	475
Kupreanof	0	331	0	0	0	331
Larsen Bay	59,043	49,715	37,505	28,060	24,372	198,695
Marshall	2,697	994	1,047	0	0	4,738
Mekoryuk	3,845	3,979	1,903	1,625	2,571	13,923
New Stuyahok	0	0	0	30	0	30
Nome	17,276	18,978	13,901	10,034	8,988	69,177
North Pole	0	0	0	82	0	82
Old Harbor	18	0	0	0	0	18
Pelican	70,119	5,741	14,835	7,736	48,065	146,496
Petersburg	658,119	679,870	630,650	545,267	467,342	2,981,248
Pilot Point	0	101	0	0	4	105
Port Alexander	0	533	1,245	2	482	2,262
Quinhagak	16,471	14,196	17,807	7,483	3,862	59,819
Saint Mary's	3,229	0	630,650	545,267	467,342	1,646,488
Saint Paul	437,169	305,888	362,056	328,120	313,336	1,746,569
Sand Point	208,844	201,769	196,618	195,686	141,763	944,680
Savoonga	14	0	0	0	0	14
Seldovia	410	0	0	0	0	410
Seward	312,535	367,526	314,304	310,578	239,554	1,544,497
Soldotna	1,313	1,165	565	699	595	4,337
Tenakee Springs	22,211	27,565	16	224	0	50,016
Togiak	37,620	30,195	21,903	38,111	6,465	134,294
Toksook Bay	4,031	2,138	638	1,262	1,002	9,071
Unalakleet	7,158	5,431	2,091	972	45	15,697
Unalaska	3,178,334	3,321,455	3,014,039	3,226,807	2,913,343	15,653,978

**Table 5
Fisheries Business Tax**

	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>FY 2003</i>	<i>Total All Years</i>
Valdez	200,992	225,119	166,233	215,577	127,552	935,473
Wasilla	128	103	5	0	0	236
Whittier	56,940	46,296	35,556	38,420	57,262	234,474
Wrangell	240,175	119,704	144,589	60,856	74,860	640,184
Total Cities	9,447,813	9,022,518	8,370,875	8,141,086	6,981,721	41,964,013
Grand Total	\$16,079,365	\$15,268,647	\$13,485,844	\$12,672,941	\$10,806,426	\$68,313,223
Number of Communities Shared With	61	62	59	57	52	75
Additional Sharing with DCCED	\$1,530,472	\$1,867,596	\$1,738,224	\$1,725,251	\$1,362,651	\$8,224,194

Table 6
Fishery Resource Landing Tax

	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Total All Years
Municipality						
Sitka	\$0	\$2,789	\$517	\$477	\$2,883	\$6,666
Total Municipalities	0	2,789	517	477	2,883	6,666
Borough						
Aleutians East	83,873	31,524	28,721	14,992	21,072	180,182
Kenai Peninsula	4,533	1,838	6,506	6,101	16,883	35,861
Kodiak Island	9,252	16,654	1,783	395	36,788	64,872
Yakutat	11,852	18,826	2,135	1,980	0	34,793
Total Boroughs	109,510	68,842	39,145	23,468	74,743	315,708
City						
Adak	64,284	19,840	52,464	82,073	41,807	260,468
Akhiok	0	0	0	8	31	39
Akutan	20,369	20,303	15,415	11,814	18,900	86,801
Atka	0	5,877	8,522	63	0	14,462
Clark's Point	0	0	0	0	72	72
Cold Bay	0	0	0	224	816	1,040
Homer	0	0	0	226	0	226
Kodiak	399	0	818	387	0	1,604
Old Harbor	0	0	0	0	409	409
Pelican	0	0	296	751	483	1,530
Petersburg	1,056	876	490	0	0	2,422
Saint Paul	30,678	16,364	12,111	24,507	18,954	102,614
Sand Point	22,518	11,222	12,522	2,862	1,016	50,140
Seward	4,533	144	5,742	5,875	7,738	24,032
Togiak	1,971	4,003	0	0	0	5,974
Unalaska	4,362,451	4,357,759	3,476,272	3,629,068	2,460,171	18,285,721
Total Cities	4,508,259	4,436,388	3,584,652	3,757,858	2,550,397	18,837,554
GRAND TOTAL	\$4,617,769	\$4,508,019	\$3,624,314	\$3,781,803	\$2,628,023	\$19,159,928
Number of Communities Shared With						
	12	14	15	17	15	21
Additional Sharing with DCCED						
	\$875,527	\$1,235,290	\$604,767	\$576,433	\$321,440	\$3,613,457

**Table 7
Telephone Cooperative Tax**

	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Total All Years
Municipality						
Anchorage	\$319,664	\$311,660	\$317,761	\$309,425	\$314,365	\$1,572,875
Juneau	\$0	\$60	0	0	0	60
Total Municipalities	319,664	311,720	317,761	309,425	314,365	1,572,935
Borough						
Bristol Bay	62,554	65,988	60,818	58,020	54,662	302,042
Denali	27,824	24,995	34,833	33,919	34,461	156,032
Kenai Peninsula	2,794	2,436	4,471	4,353	4,423	18,477
Matanuska-Susitna	570,043	485,776	567,543	552,654	561,478	2,737,494
North Slope	262,638	260,912	261,019	246,673	172,785	1,204,027
Northwest Arctic	4,544	5,028	4,650	8,437	0	22,659
Total Boroughs	930,397	845,135	933,334	904,056	827,809	4,440,731
City						
Alakanuk	0	8	0	0	0	8
Aleknagik	2,313	2,223	1,879	1,756	770	8,941
Ambler	3,751	3,698	4,070	7,171	0	18,690
Anderson	4,027	3,969	4,708	4,584	4,657	21,945
Bethel	0	3	0	0	0	3
Buckland	5,143	5,145	5,634	9,928	0	25,850
Clark's Point	596	648	616	639	1,479	3,978
Cordova	65,842	58,688	53,972	50,905	47,400	276,807
Deering	1,996	2,362	3,008	5,019	0	12,385
Dillingham	57,738	58,039	53,638	54,743	51,115	275,273
Houston	12,247	10,647	8,777	8,546	8,683	48,900
Kiana	4,601	4,568	5,418	10,597	0	25,184
Kivalina	4,314	4,237	5,052	9,700	0	23,303
Kobuk	2,062	1,925	2,234	3,822	0	10,043
Kotzebue	58,980	65,413	69,659	126,942	0	320,994
Manokotak	1,946	2,007	1,588	1,668	1,682	8,891

**Table 7
Telephone Cooperative Tax**

	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Total All Years
Nenana	19	6	601	586	595	1,807
Nome	0	25	0	0	0	25
Noorvik	5,277	5,866	6,514	13,872	0	31,529
Palmer	120,138	103,110	114,704	111,695	113,478	563,125
Selawik	6,770	6,490	7,162	14,636	0	35,058
Seward	0	10	0	0	948	958
Shungnak	2,335	2,812	3,600	6,035	0	14,782
Valdez	133,685	121,012	134,525	142,410	150,366	681,998
Wasilla	209,289	184,741	187,733	182,808	185,727	950,298
Total Cities	703,069	647,652	675,092	768,062	566,900	3,360,775
Grand Total¹	\$1,953,130	\$1,804,507	\$1,926,187	\$1,981,543	\$1,709,074	\$9,374,441
Cost of Collection²	\$3,969	\$3,067	\$1,172	\$4,586	\$13,360	\$26,154
Number of Communities Shared With	28	33	28	28	18	33

¹ Net of cost of collection

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

**Table 8
Liquor License Fees**

	<i>FY 2007</i>	<i>FY 2006</i>	<i>FY 2005</i>	<i>FY 2004</i>	<i>FY 2003</i>	<i>Total All Years</i>
Municipality						
Anchorage	\$341,550	\$369,400	\$337,450	\$361,150	\$345,550	\$1,755,100
Juneau	49,050	62,100	48,650	58,800	54,000	272,600
Sitka	19,700	22,450	21,550	20,000	19,650	103,350
Total Municipalities	410,300	453,950	407,650	439,950	419,200	2,131,050
Borough						
Bristol Bay	13,600	0	17,300	10,500	14,800	56,200
Haines	10,150	11,050	9,150	5,550	10,850	46,750
Ketchikan Gateway	1,250	0	10,250	6,200	0	17,700
Kodiak Island	0	0	0	0	9,250	9,250
Yakutat	4,000	7,750	4,000	9,000	6,500	31,250
Total Boroughs	29,000	18,800	40,700	31,250	41,400	161,150
City						
Adak	1,500	3,700	1,500	3,700	0	10,400
Anderson	0	2,500	0	0	0	2,500
Cold Bay	0	2,500	0	2,500	4,000	9,000
Cordova	16,300	16,650	13,300	10,150	13,300	69,700
Craig	15,600	3,200	15,600	3,800	13,600	51,800
Dillingham	4,600	4,600	4,600	4,600	4,600	23,000
Fairbanks	78,200	81,500	81,250	75,800	82,100	398,850
Fort Yukon	0	0	1,500	0	1,500	3,000
Galena	0	2,500	1,500	2,500	1,500	8,000
Homer	18,450	24,875	23,250	23,850	20,050	110,475
Hoonah	3,100	5,200	2,500	4,600	2,500	17,900
Houston	3,100	6,500	0	0	0	9,600
Take	0	0	1,500	0	0	1,500
Kenai	18,200	27,050	17,900	21,000	17,300	101,450
Ketchikan	31,300	38,150	33,800	41,800	32,200	177,250
King Cove	0	0	1,500	2,500	4,000	8,000
Klawock	0	1,500	0	1,500	0	3,000
Kodiak	18,700	22,500	21,400	19,400	18,300	100,300
McGrath	0	0	0	5,500	4,000	9,500
Nenana	0	10,500	0	5,500	4,600	20,600

**Table 8
Liquor License Fees**

	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Total All Years
Nome	12,300	17,500	14,800	16,900	14,800	76,300
North Pole	4,600	7,300	4,600	5,800	4,600	26,900
Palmer	13,000	10,400	9,900	9,800	13,000	56,100
Petersburg	7,900	7,700	7,900	7,700	9,150	40,350
Saint George	0	1,500	0	1,500	0	3,000
Saint Paul	4,000	600	4,000	600	4,000	13,200
Sand Point	0	2,500	4,600	2,500	4,600	14,200
Seldovia	4,600	2,400	4,300	2,100	4,300	17,700
Seward	19,150	17,500	15,150	16,300	17,800	85,900
Skagway	6,575	12,450	5,150	12,650	4,550	41,375
Soldotna	13,100	16,900	13,700	15,700	16,400	75,800
Tanana	0	0	0	0	1,500	1,500
Tenakee Springs	0	1,500	0	0	0	1,500
Thorne Bay	0	1,250	0	0	0	1,250
Unalaska	3,100	14,200	1,800	14,200	7,700	41,000
Valdez	12,300	17,900	13,500	16,700	13,200	73,600
Wasilla	20,700	17,600	20,100	15,800	21,300	95,500
Whittier	2,750	5,300	3,950	5,300	6,450	23,750
Wrangell	13,200	8,400	13,200	12,000	13,200	60,000
Total Cities	346,325	416,325	357,750	384,250	380,100	1,884,750
GRAND TOTAL	\$785,625	\$889,075	\$806,100	\$855,450	\$840,700	\$4,176,950
Number of Communities Shared With	32	39	36	39	38	46

**Table 9
Commercial Passenger Vessel Excise Tax**

	FY 2007 ¹	Total All Years
Municipality		
Sitka	103,325	103,325
Total Municipalities	103,325	103,325
Borough		
Haines	6,290	6,290
Kenai Peninsula	16,223	16,223
Ketchikan Gateway	203,810	203,810
Total Boroughs	226,323	226,323
City		
Hoonah	14,015	14,015
Seward	16,222	16,222
Skagway	339,855	339,855
Whittier	44,840	44,840
Total Cities	414,932	414,932
Grand Total	\$744,580	\$744,580
Number of Communities Shared With		
	8	8

¹ First year of tax collected

Appendix A - 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.

Electric Cooperative Tax

AS 10.25.570. REFUND TO LOCAL GOVERNMENTS. The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the proportion that the revenue was earned within the city or the borough area outside the city.

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

Fisheries Business Tax

AS 43.75.130. REFUND TO LOCAL GOVERNMENTS. (a) Except as provided in (d) of this section, the commissioner of revenue shall pay

(1) to each unified municipality and to each city located in the unorganized borough, 50 percent of the amount of tax revenue collected in the municipality from taxes levied by this chapter;

(2) to each city located within a borough, 25 percent of the amount of tax revenue collected in the city from taxes levied by this chapter; and

(3) to each borough

(A) 50 percent of the amount of tax revenue collected in the area of the borough outside cities from taxes levied by this chapter; and

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

(b) For purposes of this section, tax revenue collected under AS 43.75.015 from a person entitled to a credit under AS 43.75.032 shall be calculated as if the person's tax had been collected without applying the credit.

(c) *[Repealed, Sec 7 Ch 79 SLA 1986]*

(d) Notwithstanding the provisions of (a)(2) and (a)(3)(B) of this section, the commissioner shall pay

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

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

(B) 40 percent of the taxes collected during 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;

Appendix A - Statutes

Fisheries Business Tax (Continued)

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

Fishery Resource Landing Tax

AS 43.77.060. REVENUE SHARING. (a) Subject to appropriation by the legislature and except as provided in (b) of this section, the commissioner of revenue shall pay to each

(1) unified municipality and to each city located in the unorganized borough, 50 percent of the amount of tax revenue collected in the municipality from taxes levied under this chapter on the fishery resource landed in the municipality and accounted for under AS 43.77.050(b);

(2) city located within a borough, 25 percent of the amount of tax revenue collected in the city from taxes levied under this chapter on fishery resources landed in the city and accounted for under AS 43.77.050(b); and

(3) borough

(A) 50 percent of the amount of tax revenue collected from taxes levied under this chapter on fishery resources landed in the area of the borough outside cities and accounted for under AS 43.77.050(b); and

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

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

(1) city that is located in a borough incorporated after the effective date of this Act (*January 1, 1994*), the following percentages of the tax revenue collected from taxes levied 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

Appendix A - Statutes

Fishery Resource Landing Tax (Continued)

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.

Telephone Cooperative Tax

AS 10.25.570. REFUND TO LOCAL GOVERNMENTS. The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the

proportion that the revenue was earned within the city or the borough area outside the city.

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

Liquor License Fees

AS 04.11.610. REFUND TO MUNICIPALITIES.

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

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

(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.

Commercial Passenger Vessel Excise Tax

AS 43.52.230. DISPOSITION OF RECEIPTS. For each voyage of a commercial passenger vessel providing overnight accommodations, the commissioner shall identify the first five ports of call in the state and the number of passengers on board the vessel at each port of call. Subject to appropriation by the legislature, the commissioner shall distribute to each port of call \$5 per passenger of the tax revenue collected from the tax levied under AS 43.52.200 – 43.52.295. If the port of call is a city located within a borough not otherwise

Appendix A - Statutes

unified with the borough, the commissioner shall, subject to appropriation by the legislature, distribute \$2.50 per passenger to the city and \$2.50 to the borough.

AS 43.52.250. LOCAL LEVIES. Any municipality, whether home rule or general law, that receives passenger ship fee funds under AS 43.52.200 – 43.52.295 may not impose an additional form of tax on travel on commercial passenger vessels engaged in activities involving overnight accommodations for passengers in state marine waters. Any form of tax on travel on said vessels enacted by a municipality, whether home rule or general law, before December 17, 2006, shall expire one year after enactment of this law if that municipality elects to receive funds under AS 43.52.200 – 43.52.295.

Appendix B
Unified Municipalities and Boroughs

<u>Municipality/Borough</u>	<u>Classification</u>	<u>Date Incorporated</u>
Aleutians East Borough	Second Class	October 23, 1987
Municipality of Anchorage	Unified Home Rule	September 15, 1975
Bristol Bay Borough	Second Class	October 2, 1962
Denali Borough	Home Rule	December 7, 1990
Fairbanks North Star Borough	Second Class	January 1, 1964
Haines Borough	Home Rule	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: 2007 Alaska Municipal Officials Directory

Appendix C
Cities Within Organized Boroughs

Aleutians East Borough

Akutan
Cold Bay
False Pass
King Cove
Sand Point

Denali Borough

Anderson

Fairbanks North Star Borough

Fairbanks
North Pole

Kenai Peninsula Borough

Homer
Kachemak
Kenai
Seldovia
Seward
Soldotna

Ketchikan Gateway Borough

Ketchikan
Saxman

Kodiak Island Borough

Akhiok
Kodiak
Larsen Bay
Old Harbor
Ouzinkie
Port Lions

Lake and Peninsula Borough

Chignik
Egegik
Newhalen
Nondalton
Pilot Point
Port Heiden

Matanuska-Susitna Borough

Houston
Palmer
Wasilla

North Slope Borough

Anaktuvuk Pass
Atkasuk
Barrow
Kaktovik
Nuiqsut
Point Hope
Wainwright

Northwest Arctic Borough

Ambler
Buckland
Deering
Kiana
Kivalina
Kobuk
Kotzebue
Noorvik
Selawik
Shungnak

* All other boroughs do not have separate incorporated cities

Source: 2007 Alaska Municipal Officials Directory

**Appendix D
Incorporated Cities Within Alaska**

Home Rule Cities

Cordova
Fairbanks
Kenai
Ketchikan
Kodiak
Nenana
North Pole
Palmer
Petersburg
Seward
Valdez
Wrangell

First Class Cities

Barrow
Craig
Dillingham
Galena
Homer
Hoonah
Hydaburg
Kake
King Cove
Klawock
Nome
Pelican
St. Mary's
Sand Point
Seldovia
Skagway
Soldotna
Tanana
Unalaska
Wasilla

Second Class Cities

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

Second Class Cities

Bethel
Bettles
Brevig Mission
Buckland
Chefornak
Chevak
Chignik
Chuathbaluk
Clark's Point
Coffman Cove
Cold Bay
Deering
Delta Junction
Diomede
Eagle
Eek
Egegik
Ekwok
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

Second Class Cities

Mountain Village
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
St. George
St. Michael
St. Paul
Savoonga
Saxman
Scammon Bay
Selawik
Shageluk
Shaktolik
Shishmaref
Shungnak
Stebbins
Teller
Tenakee Springs
Thorne Bay
Togiak
Toksook Bay
Unalakleet
Upper Kalskag
Wainwright
Wales
White Mountain
Whittier

Organized Under Federal Law

Metlakatla