

**STATE OF ALASKA**  
**DEPARTMENT OF REVENUE**  
*Tax Division*



*Fiscal Year 2013*  
**SHARED TAXES AND FEES**  
**ANNUAL REPORT**

*Available on the internet at:*  
[www.tax.alaska.gov](http://www.tax.alaska.gov)

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Sean Parnell  
Governor

Angela Rodell  
Commissioner

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# 2013

*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 2013 that ended June 30, 2013.*

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## ***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:

<b><i>Tax Type</i></b>	<b><i>Reference</i></b>	<b><i>Statutory Share</i></b>
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%
<b><i>License Fee Type</i></b>		
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.

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## **Retrospect**

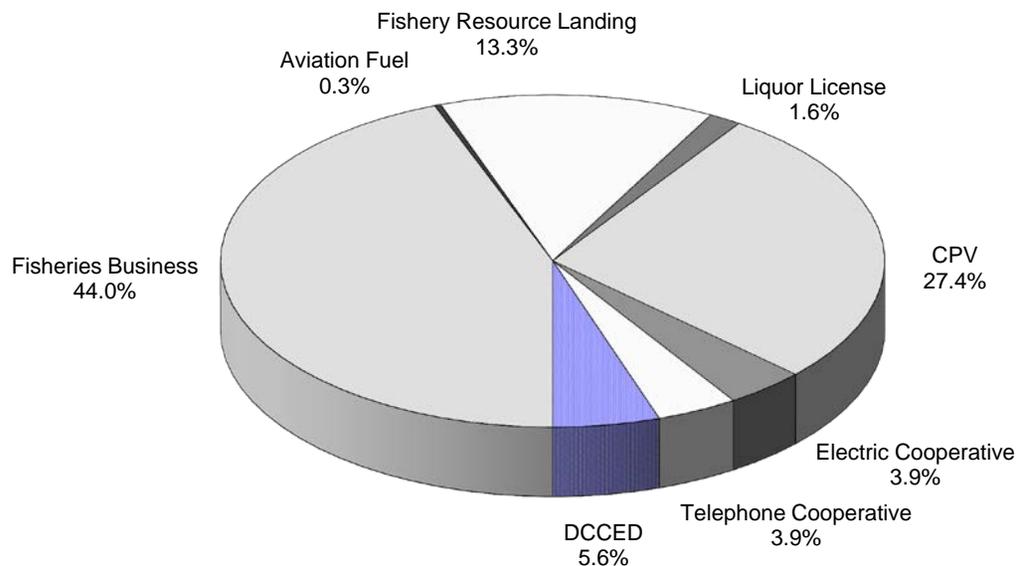
FY 2013 shared taxes and fees increased 2% or approximately \$1.1 million from FY 2012. This increase is due primarily to the fishery resource landing and fisheries business taxes and is attributed to a continuing increase in the value of fishery resources paid by processors resulting in higher tax revenue collected in FY 2013. Amounts shared under other tax and license programs did not substantially change from FY 2013.

The Department of Revenue distributed taxes and fees to 127 communities throughout Alaska. Following are the top five municipalities and boroughs and their combined amount of shared taxes and fees for FY 2013.

Unalaska	\$ 10,600,375
City and Borough of Juneau	4,676,019
Skagway	3,735,840
Ketchikan Gateway Borough	2,714,471
Ketchikan	<u>2,464,205</u>
Subtotal	24,190,550
Other Municipalities	<u>25,482,086</u>
 Total	 <b><u>\$ 49,672,636</u></b>

An additional \$2,724,596 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 under fisheries business tax statute AS 43.75.137 and fishery resource landing tax statute AS 43.77.060(3)(d).

**Chart 1 - Summary of Shared Taxes and Fees**



--- Prior Year Comparison ---

Tax Type	FY 2013		FY 2012		FY 2011	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$23,165,321	44.2%	\$24,576,578	47.8%	\$22,216,898	52.1%
Commercial Passenger Vessel	14,394,385	27.5%	14,165,215	27.5%	9,145,743	21.4%
Fishery Resource Landing	7,016,532	13.4%	4,825,254	9.4%	3,176,680	7.5%
Electric Cooperative	2,037,896	3.9%	2,016,815	3.9%	1,994,349	4.7%
Telephone Cooperative	2,071,131	4.0%	1,913,065	3.7%	1,769,193	4.1%
Liquor License Fees	825,025	1.6%	887,900	1.7%	824,975	1.9%
Aviation Motor Fuel	162,346	0.3%	145,658	0.3%	142,478	0.3%
<b>Subtotal</b>	<b>\$49,672,636</b>	<b>94.8%</b>	<b>\$48,530,485</b>	<b>94.3%</b>	<b>\$39,270,316</b>	<b>93.5%</b>
<b>Amount Transferred to DCCED</b>						
Fisheries Business	1,898,248	3.6%	2,075,432	4.0%	2,153,491	4.5%
Fishery Resource Landing	826,348	1.6%	860,942	1.7%	1,252,767	2.0%
<b>Subtotal</b>	<b>\$2,724,596</b>	<b>5.2%</b>	<b>\$2,936,374</b>	<b>5.7%</b>	<b>\$3,406,258</b>	<b>6.5%</b>
<b>Grand Total</b>	<b>\$52,397,232</b>	<b>100%</b>	<b>\$51,466,859</b>	<b>100%</b>	<b>\$42,676,574</b>	<b>100%</b>

**Table 1**  
**Summary of Shared Taxes and Fees by Municipality**

<b>Municipality</b>	<b>FY 2013</b>	<b>FY 2012</b>	<b>Difference</b>
Anchorage	\$1,549,872	\$1,487,219	\$62,653
Juneau	4,676,019	4,662,940	13,079
Sitka	1,353,344	1,691,483	(338,139)
Skagway	3,735,480	3,485,620	249,860
Wrangell	14,930	409,023	(394,093)
<b>Total Municipalities</b>	<b>11,329,645</b>	<b>11,736,285</b>	<b>(406,640)</b>
<b>Borough</b>			
Aleutians East	1,917,991	2,082,874	(164,883)
Bristol Bay	1,958,959	2,217,182	(258,223)
Denali	52,007	49,549	2,458
Fairbanks North Star	423,939	424,304	(365)
Haines	339,652	486,904	(147,252)
Kenai Peninsula	1,321,482	1,473,978	(152,496)
Ketchikan Gateway	2,714,471	2,639,506	74,965
Kodiak Island	1,614,183	1,722,846	(108,663)
Lake and Peninsula	383,668	386,805	(3,137)
Matanuska-Susitna	789,284	739,293	49,991
North Slope	333,891	273,545	60,346
Northwest Arctic	5,625	6,695	(1,070)
Petersburg*	778,093		
Yakutat	213,078	272,798	(59,720)
<b>Total Boroughs</b>	<b>12,846,323</b>	<b>12,776,279</b>	<b>70,044</b>
<b>City</b>			
Adak	256,322	139,604	116,718
Akhoik	0	110	(110)
Akutan	1,033,862	1,014,327	19,535
Alakanuk	838	928	(90)
Aleknagik	2,852	2,827	25
Ambler	4,239	4,749	(510)
Anderson	4,415	4,743	(328)
Angoon	830	922	(92)
Anvik	294	194	100
Atka	144,872	70,114	74,758
Barrow	24,771	25,006	(235)
Bethel	0	3,937	(3,937)
Brevig Mission	591	572	19
Buckland	5,346	5,928	(582)
Chefornak	542	2,220	(1,678)
Chevak	1,182	1,164	18
Chignik	154,944	203,950	(49,006)
Chuathbaluk	136	128	8
Clark's Point	2,719	46,184	(43,465)
Coffman Cove	1,699	1,557	142
Cordova	1,596,280	1,517,031	79,249
Craig	293,211	263,734	29,477
Deering	1,713	2,274	(561)
Delta Junction	9,075	5,588	3,487

**Table 1**  
**Summary of Shared Taxes and Fees by Municipality**

City	FY 2013	FY 2012	Difference
Dillingham	\$354,141	\$419,943	(\$65,802)
Eek	403	386	17
Egegik	110,164	85,138	25,026
Ekwok	270	106	164
Elim	605	555	50
Emmonak	40,182	52,948	(12,766)
Fairbanks	195,449	121,852	73,597
False Pass	5,152	8,544	(3,392)
Fort Yukon	1,500	81,950	(80,450)
Galena	1,500	2,500	(1,000)
Gambell	888	887	1
Goodnews Bay	399	378	21
Grayling	339	273	66
Gustavus	299	505	(206)
Holy Cross	302	301	1
Homer	108,929	118,039	(9,110)
Hoonah	719,333	756,778	(37,445)
Hooper Bay	1,899	34,323	(32,424)
Houston	21,324	19,656	1,668
Huslia	486	496	(10)
Hydaburg	367	1,185	(818)
Kachemak	1,299	1,284	15
Kake	17,567	7,085	10,482
Kaltag	1,668	792	876
Kasaan	1,706	874	832
Kenai	259,427	363,172	(103,745)
Ketchikan	2,464,205	2,465,255	(1,050)
Kiana	5,173	5,961	(788)
King Cove	460,469	524,085	(63,616)
Kivalina	4,655	5,690	(1,035)
Klawock	620	20,712	(20,092)
Kobuk	2,339	2,744	(405)
Kodiak	1,298,299	1,371,504	(73,205)
Kotlik	971	917	54
Kotzebue	73,987	84,107	(10,120)
Koyuk	860	637	223
Larsen Bay	131,405	91,058	40,347
Lower Kalskag	259	259	0
Manokotak	2,306	2,530	(224)
Marshall	722	797	(75)
Mekoryuk	12,527	6,211	6,316
Mountain Village	1,238	1,344	(106)
Nenana	2,693	2,757	(64)
New Stuyahok	631	713	(82)
Newhalen	472	437	35
Nightmute	400	299	101
Nome	54,812	54,785	27
Nondalton	419	393	26

**Table 1**  
**Summary of Shared Taxes and Fees by Municipality**

	FY 2013	FY 2012	Difference
<b>City</b>			
Noorvik	6,323	7,563	(1,240)
North Pole	\$57,724	\$61,605	(\$3,881)
Nulato	515	529	(14)
Nunapitchuk	610	589	21
Old Harbor	439	383	56
Ouzinkie	0	26,071	(26,071)
Palmer	158,750	151,713	7,037
Pelican	628	8,276	(7,648)
Petersburg*	0	1,056,400	(1,056,400)
Pilot Station	874	0	874
Pilot Point	0	842	(842)
Platinum	27,745	36,676	(8,931)
Port Lions	750	12,805	(12,055)
Quinhagak	886	891	(5)
Russian Mission	494	541	(47)
Saint George	16,768	0	16,768
Saint Mary's	1,021	991	30
Saint Michael	864	841	23
Saint Paul	1,286,503	1,137,135	149,368
Sand Point	288,518	365,756	(77,238)
Savoonga	5,714	3,666	2,048
Scammon Bay	788	839	(51)
Selawik	8,847	10,371	(1,524)
Seldovia	5,379	3,385	1,994
Seward	863,213	869,806	(6,593)
Shageluk	166	173	(7)
Shaktolik	492	443	49
Shishmaref	758	790	(32)
Shungnak	3,733	4,454	(721)
Soldotna	39,352	46,057	(6,705)
Stebbins	701	658	43
Teller	428	393	35
Tenakee Springs	0	365	(365)
Togiak	112,152	110,947	1,205
Toksook Bay	2,565	3,548	(983)
Unalakleet	11,797	19,973	(8,176)
Unalaska	10,600,375	8,542,195	2,058,180
Upper Kalskag	597	450	147
Valdez	1,391,443	485,678	905,765
Wales	386	267	119
Wasilla	272,534	252,454	20,080
Whittier	132,039	750,466	(618,427)
Wrangell	288,004	0	288,004
<b>Total Cities</b>	<b>25,496,668</b>	<b>24,017,921</b>	<b>1,478,747</b>
<b>Grand Total</b>	<b>\$49,672,636</b>	<b>\$48,530,485</b>	<b>\$1,142,151</b>

\* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

## Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2013 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	August	Preceding Fiscal Year	\$162,346	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 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.	January	Preceding Calendar Year	\$14,394,385	16
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	August	Preceding Fiscal Year	\$2,037,896	87
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 2013 fisheries business tax subject to allocation by DCCED was \$1,898,248.	September	Preceding Fiscal Year	\$23,165,321	68
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 2013 fishery resource landing tax subject to allocation by DCCED was \$826,348.	October	Preceding Fiscal Year	\$7,016,532	16
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	\$825,025	34
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.	August	Preceding Fiscal Year	\$2,071,131	29
<b>Total Shared</b>				<b>\$49,672,636</b>	

**Table 2**  
**2013 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>	
<b>Municipality</b>								
Anchorage	\$1,549,872	\$22,543	\$48,570	\$668,760	\$221,337	\$0	\$363,100	\$225,562
Juneau	4,676,019	90,284	4,151,020	0	384,415	0	50,300	0
Sitka	1,353,344	0	135,355	0	1,183,956	7,108	26,925	0
Skagway	3,735,480	0	3,728,105	0	0	0	7,375	0
Wrangell	14,930	0	1,730	0	0	0	13,200	0
<b>Total Municipalities</b>	<b>11,329,645</b>	<b>112,827</b>	<b>8,064,780</b>	<b>668,760</b>	<b>1,789,708</b>	<b>7,108</b>	<b>460,900</b>	<b>225,562</b>
<b>Borough</b>								
Aleutians East	1,917,991	0	0	0	1,869,127	48,864	0	0
Bristol Bay	1,958,959	0	0	9,043	1,868,574	0	12,975	68,367
Denali	52,007	0	0	20,557	0	0	0	31,450
Fairbanks North Star	423,939	0	0	423,939	0	0	0	0
Haines	339,652	0	154,080	561	172,511	0	12,500	0
Kenai Peninsula	1,321,482	0	364,975	158,048	774,646	19,801	0	4,012
Ketchikan Gateway	2,714,471	27,567	1,977,770	0	709,134	0	0	0
Kodiak Island	1,614,183	0	23,472	27,075	1,546,308	17,328	0	0
Lake and Peninsula	383,668	0	0	1,521	382,147	0	0	0
Matanuska-Susitna	789,284	0	0	200,602	126	0	0	588,556
North Slope	333,891	0	0	0	0	0	0	333,891
Northwest Arctic	5,625	0	0	857	0	0	0	4,768
Petersburg*	778,093	0	0	0	760,516	9,077	8,500	0
Yakutat	213,078	0	0	0	202,334	6,744	4,000	0
<b>Total Boroughs</b>	<b>12,846,323</b>	<b>27,567</b>	<b>2,520,297</b>	<b>842,203</b>	<b>8,285,423</b>	<b>101,814</b>	<b>37,975</b>	<b>1,031,044</b>
<b>City</b>								
Adak	256,322	0	0	0	168,370	86,452	1,500	0
Akhiok	0	0	0	0	0	0	0	0
Akutan	1,033,862	0	0	0	1,028,308	5,554	0	0
Alakanuk	838	0	0	838	0	0	0	0

\* Commercial Passenger Vessel

**Table 2**  
**2013 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>
Aleknagik	2,852	0	0	464	0	3	0	2,385
Ambler	4,239	0	0	574	0	0	0	3,665
Anderson	4,415	0	0	980	0	0	0	3,435
Angoon	830	0	0	830	0	0	0	0
Anvik	294	0	0	294	0	0	0	0
Atka	144,872	0	0	0	54,710	90,162	0	0
Barrow	24,771	0	0	24,771	0	0	0	0
Bethel	0	0	0	0	0	0	0	0
Brevig Mission	591	0	0	591	0	0	0	0
Buckland	5,346	0	0	0	0	0	0	5,346
Chefornak	542	0	0	0	542	0	0	0
Chevak	1,182	0	0	1,182	0	0	0	0
Chignik	154,944	0	0	0	154,944	0	0	0
Chuathbaluk	136	0	0	136	0	0	0	0
Clark's Point	2,719	0	0	0	2,227	0	0	492
Coffman Cove	1,699	0	0	0	1,699	0	0	0
Cordova	1,596,280	0	0	12,797	1,432,356	0	12,300	138,827
Craig	293,211	0	0	0	282,111	0	11,100	0
Deering	1,713	0	0	0	0	0	0	1,713
Delta Junction	9,075	0	0	9,075	0	0	0	0
Dillingham	354,141	0	0	8,686	276,513	0	4,300	64,642
Eek	403	0	0	403	0	0	0	0
Egegik	110,164	0	0	0	110,164	0	0	0
Ekwok	270	0	0	270	0	0	0	0
Elim	605	0	0	605	0	0	0	0
Emmonak	40,182	0	0	1,545	38,637	0	0	0
Fairbanks	195,449	0	0	120,099	0	0	75,350	0
False Pass	5,152	0	0	0	5,152	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	888	0	0	888	0	0	0	0
Goodnews Bay	399	0	0	399	0	0	0	0

\* Commercial Passenger Vessel

**Table 2**  
**2013 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	339	0	0	339	0	0	0	0
Gustavus	299	0	0	0	299	0	0	0
Holy Cross	302	0	0	302	0	0	0	0
Homer	108,929	0	21,710	27,633	37,136	0	22,450	0
Hoonah	719,333	0	610,105	2,153	103,975	0	3,100	0
Hooper Bay	1,899	0	0	1,533	366	0	0	0
Houston	21,324	0	0	5,371	77	0	0	15,876
Huslia	486	0	0	486	0	0	0	0
Hydaburg	367	0	0	0	367	0	0	0
Kachemak	1,299	0	0	1,299	0	0	0	0
Kake	17,567	0	0	1,369	16,198	0	0	0
Kaltag	1,668	0	0	354	1,314	0	0	0
Kasaan	1,706	0	0	0	1,706	0	0	0
Kenai	259,427	11,178	0	32,608	197,541	0	18,100	0
Ketchikan	2,464,205	0	1,977,770	0	454,435	0	32,000	0
Kiana	5,173	0	0	740	0	0	0	4,433
King Cove	460,469	0	0	0	456,469	0	4,000	0
Kivalina	4,655	0	0	591	0	0	0	4,064
Klawock	620	0	0	0	620	0	0	0
Kobuk	2,339	0	0	0	0	0	0	2,339
Kodiak	1,298,299	5,859	23,473	44,586	1,189,750	15,331	19,300	0
Kotlik	971	0	0	971	0	0	0	0
Kotzebue	73,987	0	0	10,570	0	0	0	63,417
Koyuk	860	0	0	860	0	0	0	0
Larsen Bay	131,405	0	0	0	131,405	0	0	0
Lower Kalskag	259	0	0	259	0	0	0	0
Manokotak	2,306	0	0	0	0	0	0	2,306
Marshall	722	0	0	722	0	0	0	0
Mekoryuk	12,527	0	0	507	12,020	0	0	0
Mountain Village	1,238	0	0	1,238	0	0	0	0
Nenana	2,693	0	0	2,678	0	0	0	15
New Stuyahok	631	0	0	631	0	0	0	0

\* Commercial Passenger Vessel

**Table 2**  
**2013 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	472	0	0	472	0	0	0	0
Nightmute	400	0	0	400	0	0	0	0
Nome	54,812	0	0	0	43,162	0	11,650	0
Nondalton	419	0	0	419	0	0	0	0
Noorvik	6,323	0	0	962	0	0	0	5,361
North Pole	57,724	0	0	53,124	0	0	4,600	0
Nulato	515	0	0	515	0	0	0	0
Nunapitchuk	610	0	0	610	0	0	0	0
Old Harbor	439	0	0	439	0	0	0	0
Ouzinkie	0	0	0	0	0	0	0	0
Palmer	158,750	1,427	0	23,113	0	0	11,500	122,710
Pilot Station	874	0	0	874	0	0	0	0
Pelican	628	0	0	0	628	0	0	0
Petersburg*	0	0	0	0	0	0	0	0
Pilot Point	0	0	0	0	0	0	0	0
Platinum	27,745	0	0	0	27,745	0	0	0
Port Lions	750	0	0	580	170	0	0	0
Quinhagak	886	0	0	886	0	0	0	0
Russian Mission	494	0	0	494	0	0	0	0
Saint George	16,768	0	0	0	16,768	0	0	0
Saint Mary's	1,021	0	0	1,021	0	0	0	0
Saint Michael	864	0	0	864	0	0	0	0
Saint Paul	1,286,503	0	0	0	1,278,016	4,487	4,000	0
Sand Point	288,518	0	0	0	255,282	28,636	4,600	0
Savoonga	5,714	0	0	1,019	4,695	0	0	0
Scammon Bay	788	0	0	788	0	0	0	0
Selawik	8,847	0	0	1,496	0	0	0	7,351
Seldovia	5,379	0	0	1,079	0	0	4,300	0
Seward	863,213	0	343,265	0	480,290	18,008	21,650	0
Shageluk	166	0	0	166	0	0	0	0
Shaktolik	492	0	0	492	0	0	0	0
Shishmaref	758	0	0	758	0	0	0	0
Shungnak	3,733	0	0	609	0	0	0	3,124
Soldotna	39,352	1,960	0	26,607	685	0	10,100	0

\* Commercial Passenger Vessel

**Table 2**  
**2013 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	701	0	0	701	0	0	0	0
Teller	428	0	0	428	0	0	0	0
Tenakee Springs	0	0	0	0	0	0	0	0
Togiak	112,152	0	0	1,468	88,071	22,613	0	0
Toksook Bay	2,565	0	0	812	1,753	0	0	0
Unalakleet	11,797	0	0	2,052	9,745	0	0	0
Unalaska	10,600,375	0	4,120	0	3,957,391	6,636,364	2,500	0
Upper Kalskag	597	0	0	597	0	0	0	0
Valdez	1,391,443	0	828,865	29,875	354,769	0	9,800	168,134
Wales	386	0	0	386	0	0	0	0
Wasilla	272,534	1,528	0	46,367	49	0	29,700	194,890
Whittier	132,039	0	0	3,233	123,556	0	5,250	0
Wrangell	288,004	0	0	0	288,004	0	0	0
<b>Total Cities</b>	<b>25,496,668</b>	<b>21,952</b>	<b>3,809,308</b>	<b>526,933</b>	<b>13,090,190</b>	<b>6,907,610</b>	<b>326,150</b>	<b>814,525</b>
<b>Grand Total</b>	<b>\$49,672,636</b>	<b>\$162,346</b>	<b>\$14,394,385</b>	<b>\$2,037,896</b>	<b>\$23,165,321</b>	<b>\$7,016,532</b>	<b>\$825,025</b>	<b>\$2,071,131</b>

<b>Number of Communities Shared With</b>	<b>127</b>	<b>8</b>	<b>16</b>	<b>87</b>	<b>59</b>	<b>16</b>	<b>34</b>	<b>29</b>
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\* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

\* Commercial Passenger Vessel

**Table 3  
Aviation Motor Fuel Tax**

	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage (Merrill Field)	\$22,543	\$20,131	\$18,540	\$15,628	\$16,378	\$70,677
Juneau	90,284	77,539	70,864	66,685	70,935	286,023
<b>Total Municipalities</b>	<b>112,827</b>	<b>97,670</b>	<b>89,404</b>	<b>82,313</b>	<b>87,313</b>	<b>356,700</b>
<b>Borough</b>						
Ketchikan Gateway	27,567	23,398	29,178	23,169	24,951	100,696
<b>Total Borough</b>	<b>27,567</b>	<b>23,398</b>	<b>29,178</b>	<b>23,169</b>	<b>24,951</b>	<b>100,696</b>
<b>City</b>						
Kenai	11,178	13,035	13,482	13,857	\$22,241	62,615
Kodiak	5,859	7,076	6,882	6,215	\$5,993	26,166
Palmer	1,427	1,654	599	896	\$69	3,218
Soldotna	1,960	1,282	1,425	2,232	\$1,954	6,893
Wasilla	1,528	1,543	1,508	1,884	1,580	6,515
<b>Total Cities</b>	<b>21,952</b>	<b>24,590</b>	<b>23,896</b>	<b>25,084</b>	<b>31,837</b>	<b>105,407</b>
<b>Grand Total<sup>1</sup></b>	<b>\$162,346</b>	<b>\$145,658</b>	<b>\$142,478</b>	<b>\$130,566</b>	<b>\$144,101</b>	<b>\$562,803</b>
<b>Cost of Collection</b>	<b>\$2,691</b>	<b>\$2,152</b>	<b>\$2,691</b>	<b>\$6,778</b>	<b>\$2,117</b>	<b>\$11,586</b>
<b>Number of Communities Shared With</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

<sup>1</sup> Net of cost of collection.

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

	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	48,570	66,190	63,575	\$865	\$0	130,630
Juneau	4,151,020	4,096,730	-	-	-	4,096,730
Sitka	135,355	414,130	706,505	1,078,480	1,359,030	3,558,145
Skagway	3,728,105	3,470,720	3,455,540	3,904,825	3,862,970	14,694,055
Wrangell	1,730	19,350	2,510	26,180	9,975	58,015
<b>Total Municipalities</b>	<b>8,064,780</b>	<b>8,067,120</b>	<b>4,228,130</b>	<b>5,010,350</b>	<b>5,231,975</b>	<b>22,537,575</b>
<b>Borough</b>						
Haines	154,080	146,680	154,270	204,635	215,410	720,995
Kenai Peninsula	364,975	357,553	406,080	391,138	348,645	1,503,416
Ketchikan Gateway	1,977,770	1,947,248	2,088,312	2,313,793	2,326,147	8,675,500
Kodiak Island	23,472	32,622	15,763	25,487	24,778	98,650
<b>Total Boroughs</b>	<b>2,520,297</b>	<b>2,484,103</b>	<b>2,664,425</b>	<b>2,935,053</b>	<b>2,914,980</b>	<b>10,998,561</b>
<b>City</b>						
Homer	21,710	0	31,788	3,725	2,898	38,411
Hoonah	610,105	636,345	1,130,220	640,015	359,155	2,765,735
Hooper Bay	0	32,687	0	0	0	32,687
Ketchikan	1,977,770	1,947,248	0	0	0	1,947,248
Kodiak	23,473	32,622	15,762	25,487	24,778	98,649
Seward	343,265	324,865	374,293	387,413	345,747	1,432,318
Unalaska	4,120	1,310	3,000	7,620	0	11,930
Valdez	0	1,650	2,335	31,730	28,355	64,070
Whittier	828,865	637,265	695,790	1,045,550	1,001,985	3,380,590
<b>Total Cities</b>	<b>3,809,308</b>	<b>3,613,992</b>	<b>2,253,188</b>	<b>2,141,540</b>	<b>1,762,918</b>	<b>9,771,638</b>
<b>Grand Total</b>	<b>\$14,394,385</b>	<b>\$14,165,215</b>	<b>\$9,145,743</b>	<b>\$10,086,943</b>	<b>\$9,909,873</b>	<b>\$43,307,774</b>
<b>Number of Communities Shared With</b>						
	16	17	15	15	13	18

\* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

**Table 5**  
**Electric Cooperative Tax**

	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	Total <i>All Years</i>
<b>Municipality</b>						
Anchorage	\$668,760	\$663,378	\$664,499	\$671,835	\$683,930	\$2,683,642
<b>Total Municipalities</b>	<b>668,760</b>	<b>663,378</b>	<b>664,499</b>	<b>671,835</b>	<b>683,930</b>	<b>2,683,642</b>
<b>Borough</b>						
Bristol Bay	9,043	9,211	9,937	10,791	10,238	49,220
Denali	20,557	20,799	19,847	20,276	20,740	102,219
Fairbanks North Star	423,939	424,186	418,986	418,403	418,666	2,104,180
Haines	561	561	596	590	311	2,619
Kenai Peninsula	158,048	152,260	149,055	157,666	179,144	796,173
Kodiak Island	27,075	26,387	26,952	26,716	27,524	134,654
Lake and Peninsula	1,521	1,046	1,207	1,068	1,300	6,142
Matanuska-Susitna	200,602	195,156	184,011	182,338	183,179	945,286
Northwest Arctic	857	872	875	872	953	4,429
<b>Total Boroughs</b>	<b>842,203</b>	<b>830,478</b>	<b>811,466</b>	<b>818,720</b>	<b>842,055</b>	<b>4,144,922</b>
<b>City</b>						
Alakanuk	838	928	898	875	875	4,414
Aleknagik	464	387	394	171	173	1,589
Ambler	574	621	610	600	599	3,004
Anderson	980	1,026	1,035	1,108	1,194	5,343
Angoon	830	922	914	860	418	3,944
Anvik	294	194	197	189	202	1,076
Barrow	24,771	25,006	24,586	24,026	23,103	121,492
Brevig Mission	591	572	547	530	481	2,721
Chevak	1,182	1,164	1,128	1,123	1,092	5,689
Chuathbaluk	136	128	142	128	112	646
Cordova	12,797	12,676	12,547	11,951	11,733	61,704
Delta Junction	9,075	5,588	6,603	7,257	7,331	35,854
Dillingham	8,686	8,614	8,626	8,407	8,482	42,815
Eek	403	386	371	367	367	1,894
Ekwok	270	106	0	0	0	376
Elim	605	555	505	534	520	2,719

**Table 5  
Electric Cooperative Tax**

	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	Total <i>All Years</i>
Emmonak	1,545	1,528	1,490	1,480	1,423	7,466
Fairbanks	120,099	121,852	122,192	124,215	126,100	614,458
Gambell	888	887	880	904	864	4,423
Goodnews Bay	399	377	361	357	330	1,824
Grayling	339	273	293	287	259	1,451
Holy Cross	302	301	293	301	297	1,494
Homer	27,633	27,672	27,396	27,582	28,451	138,734
Hoonah	2,153	2,193	2,130	2,175	1,163	9,814
Hooper Bay	1,533	1,489	1,436	1,337	1,341	7,136
Houston	5,371	5,270	5,057	5,084	4,992	25,774
Huslia	486	496	481	459	443	2,365
Kachemak	1,299	1,284	1,190	1,186	1,251	6,210
Kake	1,369	1,261	1,107	1,129	571	5,437
Kaltag	354	342	355	340	342	1,733
Kenai	32,608	32,965	33,179	31,325	31,038	161,115
Kiana	740	718	724	769	775	3,726
Kivalina	591	577	577	593	580	2,918
Kodiak	44,586	41,300	41,908	39,944	39,963	207,701
Kotlik	971	917	854	820	804	4,366
Kotzebue	10,570	10,473	9,925	10,092	10,183	51,243
Koyuk	860	637	651	609	652	3,409
Lower Kalskag	259	259	272	266	259	1,315
Marshall	722	797	731	627	604	3,481
Mekoryuk	507	429	413	414	415	2,178
Mountain Village	1,238	1,344	1,345	1,303	1,280	6,510
Nenana	2,678	2,749	2,749	2,833	2,911	13,920
New Stuyahok	631	713	710	756	764	3,574
Newhalen	472	437	281	215	240	1,645
Nightmute	400	299	299	291	291	1,580
Nondalton	419	393	317	262	300	1,691
Noorvik	962	971	966	990	926	4,815
North Pole	53,124	56,687	59,264	67,045	76,209	312,329
Nulato	515	529	511	492	489	2,536
Nunapitchuk	610	589	592	569	601	2,961
Old Harbor	439	378	365	337	321	1,840
Palmer	23,113	23,197	23,588	24,318	24,695	118,911

**Table 5**  
**Electric Cooperative Tax**

	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	Total <i>All Years</i>
Pilot Station	874	842	818	838	807	4,179
Port Lions	580	3,243	584	592	600	5,599
Quinhagak	886	866	826	922	938	4,438
Russian Mission	494	541	541	432	402	2,410
Saint Mary's	1,021	991	993	973	859	4,837
Saint Michael	864	841	837	875	803	4,220
Savoonga	1,019	1,049	996	1,138	994	5,196
Scammon Bay	788	839	814	850	824	4,115
Selawik	1,496	1,362	1,365	1,363	1,230	6,816
Seldovia	1,079	1,135	1,235	1,346	1,479	6,274
Shageluk	166	173	177	173	520	1,209
Shaktoolik	492	443	378	409	982	2,704
Shishmaref	758	790	798	782	477	3,605
Shungnak	609	752	757	732	524	3,374
Soldotna	26,607	25,681	24,210	24,895	25,355	126,748
Stebbins	701	658	666	668	671	3,364
Teller	428	393	411	414	408	2,054
Togiak	1,468	1,467	1,413	1,269	1,254	6,871
Toksook Bay	812	763	767	756	715	3,813
Unalakleet	2,052	2,062	2,060	1,954	2,005	10,133
Upper Kalskag	597	450	393	309	303	2,052
Valdez	29,875	28,163	26,183	20,236	24,120	128,577
Wales	386	267	270	258	251	1,432
Wasilla	46,367	45,443	44,806	44,383	43,623	224,622
Whittier	3,233	2,289	2,101	2,048	2,155	11,826
<b>Total Cities</b>	<b>526,933</b>	<b>522,959</b>	<b>518,384</b>	<b>518,447</b>	<b>531,108</b>	<b>2,617,831</b>
<b>Grand Total<sup>1</sup></b>	<b>\$2,037,896</b>	<b>\$2,016,815</b>	<b>\$1,994,349</b>	<b>\$2,009,002</b>	<b>\$2,057,093</b>	<b>\$10,115,155</b>
<b>Cost of Collection</b>	<b>\$1,594</b>	<b>\$1,594</b>	<b>\$2,862</b>	<b>\$1,666</b>	<b>\$1,514</b>	<b>\$9,230</b>
<b>Number of Communities Shared With</b>	<b>87</b>	<b>87</b>	<b>86</b>	<b>86</b>	<b>86</b>	<b>87</b>

<sup>1</sup> Net of cost of collection

<sup>2</sup> Costs of collection are based on the last full fiscal year.

**Table 6**  
**Fisheries Business Tax**

	<b>FY 2013</b>	<b>FY 2012</b>	<b>FY 2011</b>	<b>FY 2010</b>	<b>FY 2009</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage	\$221,337	\$170,617	\$119,063	\$143,049	\$157,650	\$811,716
Juneau	384,415	422,230	430,561	298,863	342,695	1,878,764
Sitka	1,183,956	1,256,103	1,199,333	917,991	1,139,956	5,697,339
Wrangell	0	380,741	265,498	105,537	129,076	880,852
<b>Total Municipalities</b>	<b>1,789,708</b>	<b>2,229,691</b>	<b>2,014,455</b>	<b>1,465,440</b>	<b>1,769,377</b>	<b>9,268,671</b>
<b>Borough</b>						
Aleutians East	1,869,127	2,033,097	1,664,919	1,581,128	2,119,328	9,267,599
Bristol Bay	1,868,574	2,130,832	2,230,586	1,796,505	1,542,615	9,569,112
Denali	0	0	0	0	0	0
Fairbanks North Star	0	118	88	100	96	402
Haines	172,511	326,813	121,651	122,050	278,744	1,021,769
Kenai Peninsula	774,646	952,078	1,004,361	621,786	740,339	4,093,210
Ketchikan Gateway	709,134	666,360	539,797	407,888	508,250	2,831,429
Kodiak Island	1,546,308	1,647,025	1,405,360	1,026,385	1,339,575	6,964,653
Lake and Peninsula	382,147	385,759	255,093	214,796	151,743	1,389,538
Matanuska-Susitna	126	65	110	126	3,196	3,623
Petersburg*	760,516	0	0	0	0	760,516
Yakutat	202,334	254,820	390,043	169,470	237,966	1,254,633
<b>Total Boroughs</b>	<b>8,285,423</b>	<b>8,396,967</b>	<b>7,612,008</b>	<b>5,940,234</b>	<b>6,921,852</b>	<b>37,156,484</b>
<b>City</b>						
Adak	168,370	75,469	143,848	13,567	311,439	712,693
Akhiok	0	110	58	109	3,699	3,976
Akutan	1,028,308	990,609	689,120	685,996	937,152	4,331,185
Atka	54,710	51,168	57,861	0	80,923	244,662
Bethel	0	3,937	3,752	0	0	7,689
Chefornak	542	2,220	1,119	794	0	4,675
Chignik	154,944	203,950	109,727	82,790	65,802	617,213
Clark's Point	2,227	45,322	50,510	53,989	100,787	252,835

**Table 6  
Fisheries Business Tax**

	<b>FY 2013</b>	<b>FY 2012</b>	<b>FY 2011</b>	<b>FY 2010</b>	<b>FY 2009</b>	<b>Total All Years</b>
Coffman Cove	1,699	1,557	570	1,018	304	5,148
Cordova	1,432,356	1,371,290	1,365,497	756,157	1,068,909	5,994,209
Craig	282,111	258,534	158,364	84,017	11,260	794,286
Delta Junction	0	0	0	588	0	588
Dillingham	276,513	339,410	446,588	238,589	187,259	1,488,359
Egegik	110,164	85,138	98,106	85,217	62,882	441,507
Emmonak	38,637	51,420	6,575	8,217	13,872	118,721
False Pass	5,152	8,544	5,690	5,981	2,163	27,530
Goodnews Bay	0	1	334	65	0	400
Gustavus	299	505	253	330	402	1,789
Homer	37,136	64,617	117,556	73,801	93,132	386,242
Hoonah	103,975	113,615	108,022	73,362	146,214	545,188
Hooper Bay	366	147	0	0	0	513
Houston	77	65	41	72	68	323
Hydaburg	367	1,185	858	797	0	3,207
Kake	16,198	5,824	12,005	9,000	9,106	52,133
Kaltag	1,314	450	1,095	0	0	2,859
Kasaan	1,706	874	308	907	0	3,795
Kenai	197,541	291,597	276,547	148,581	208,989	1,123,255
Ketchikan	454,435	472,507	424,942	277,158	218,560	1,847,602
King Cove	456,469	521,585	437,823	465,145	586,975	2,467,997
Klawock	620	19,212	9,588	6,868	23,530	59,818
Kodiak	1,189,750	1,252,420	1,123,205	740,229	1,046,010	5,351,614
Larsen Bay	131,405	91,058	75,013	58,689	66,540	422,705
Marshall	0	0	0	0	0	0
Mekoryuk	12,020	5,782	4,095	4,527	0	26,424
Nenana	0	0	0	0	0	0
Nome	43,162	36,685	27,792	23,169	28,894	159,702
North Pole	0	118	88	101	96	403
Old Harbor	0	5	25	15	45	90
Ouzinkie	0	26,071	0	28,902	0	54,973
Palmer	0	0	0	29	3,128	3,157

**Table 6  
Fisheries Business Tax**

	<b>FY 2013</b>	<b>FY 2012</b>	<b>FY 2011</b>	<b>FY 2010</b>	<b>FY 2009</b>	<b>Total All Years</b>
Pelican	628	8,276	8,222	18,919	88,682	124,727
Petersburg*	0	1,036,385	665,901	605,220	765,829	3,073,335
Pilot Point	0	0	0	76	0	76
Platinum	27,745	36,676	21,833	16,228	0	102,482
Port Lions	170	9,562	10,627	0	0	20,359
Quinhagak	0	25	687	12,937	34,681	48,330
Saint George	16,768	0	0	0	0	16,768
Saint Mary's	0	0	2,881	151	3,889	6,921
Saint Paul	1,278,016	1,135,628	736,836	655,739	969,315	4,775,534
Sand Point	255,282	337,198	229,620	160,704	294,674	1,277,478
Savoonga	4,695	2,617	2,964	1,195	1,190	12,661
Seldovia	0	150	2,367	5,249	845	8,611
Seward	480,290	519,689	596,097	298,316	417,356	2,311,748
Soldotna	685	1,594	2,020	1,049	1,151	6,499
Tanana	0	0	0	52	180	232
Tenakee Springs	0	365	88	270	23,347	24,070
Togiak	88,071	100,492	85,308	46,940	42,595	363,406
Toksook Bay	1,753	2,785	10,417	4,546	0	19,501
Unalakleet	9,745	17,911	16,145	14,820	15,593	74,214
Unalaska	3,957,391	3,968,378	3,780,072	2,882,391	4,207,955	18,796,187
Valdez	354,769	274,176	521,771	127,685	375,540	1,653,941
Wasilla	49	0	19	25	0	93
Whittier	123,556	105,012	139,585	68,196	92,307	528,656
Wrangell	288,004	0	0	0	0	288,004
<b>Total Cities</b>	<b>13,090,190</b>	<b>13,949,920</b>	<b>12,590,435</b>	<b>8,849,484</b>	<b>12,613,269</b>	<b>60,805,294</b>
<b>Grand Total</b>	<b>\$23,165,321</b>	<b>\$24,576,578</b>	<b>\$22,216,898</b>	<b>\$16,255,158</b>	<b>\$21,304,498</b>	<b>\$107,518,453</b>
<b>Number of Communities Shared With</b>	<b>59</b>	<b>68</b>	<b>68</b>	<b>69</b>	<b>59</b>	<b>76</b>
<b>Additional Sharing with DCCED</b>	<b>\$1,898,248</b>	<b>\$2,075,432</b>	<b>\$2,153,491</b>	<b>\$1,686,964</b>	<b>\$1,635,638</b>	<b>\$9,449,773</b>

\* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

**Table 7**  
**Fishery Resource Landing Tax**

	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>Total All Years</i>
<b>Municipality</b>						
Juneau	\$0	\$5,391	\$0	\$0	\$0	\$5,391
Sitka	7,108	0	0	0	0	7,108
Wrangell	0	532	1,038	447	0	\$2,017
<b>Total Municipalities</b>	<b>7,108</b>	<b>5,923</b>	<b>1,038</b>	<b>447</b>	<b>0</b>	<b>14,516</b>
<b>Borough</b>						
Aleutians East	48,864	49,777	40,227	37,075	82,801	258,744
Kenai Peninsula	19,801	8,152	5,556	482	616	34,607
Kodiak Island	17,328	16,812	4,229	20,016	2,762	61,147
Lake and Peninsula	0	0	428	0	0	428
Petersburg*	9,077	0	0	0	0	9,077
Yakutat	6,744	11,478	21,052	43,447	10,334	93,055
<b>Total Boroughs</b>	<b>101,814</b>	<b>86,219</b>	<b>71,492</b>	<b>101,020</b>	<b>96,513</b>	<b>457,058</b>
<b>City</b>						
Adak	86,452	61,035	40,219	54,949	97,736	340,391
Akhiok	0	0	314	0	0	314
Aleknagik	3	0	0	0	0	3
Akutan	5,554	23,718	21,776	21,996	26,725	99,769
Atka	90,162	18,946	10,377	9,682	14,134	143,301
Clark's Point	0	0	0	0	0	0
Cordova	0	0	0	1,804	0	1,804
Homer	0	0	0	482	616	1,098
Kodiak	15,331	15,586	160	731	1,057	32,865
Petersburg	0	11,415	3,006	0	0	14,421
Saint Paul	4,487	907	22,134	102,601	270,208	400,337
Sand Point	28,636	26,058	18,450	14,517	22,721	110,382
Seward	18,008	8,152	5,310	0	0	31,470
Togiak	22,613	8,988	4,919	455	2,235	39,210
Unalaska	6,636,364	4,558,307	2,977,485	3,234,224	4,040,106	21,446,486
<b>Total Cities</b>	<b>6,907,610</b>	<b>4,733,112</b>	<b>3,104,150</b>	<b>3,441,441</b>	<b>4,475,538</b>	<b>22,661,851</b>
<b>GRAND TOTAL</b>	<b>\$7,016,532</b>	<b>\$4,825,254</b>	<b>\$3,176,680</b>	<b>\$3,542,908</b>	<b>\$4,572,051</b>	<b>\$23,133,425</b>
<b>Number of Communities</b>						
<b>Shared With</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>15</b>	<b>12</b>	<b>23</b>
<b>Additional Sharing with DCCED</b>	<b>\$826,348</b>	<b>\$860,942</b>	<b>\$1,252,767</b>	<b>\$752,016</b>	<b>\$1,725,481</b>	<b>\$5,417,554</b>

\* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

**Table 8**  
**Liquor License Fees**

	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$363,100	\$360,075	\$348,950	\$351,850	\$351,150	\$1,775,125
Juneau	50,300	61,050	46,150	65,400	50,750	273,650
Sitka	26,925	21,250	23,200	21,825	21,300	114,500
Skagway	7,375	14,900	7,425	13,650	5,650	49,000
Wrangell	13,200	8,400	13,200	8,400	0	43,200
<b>Total Municipalities</b>	<b>460,900</b>	<b>465,675</b>	<b>438,925</b>	<b>461,125</b>	<b>428,850</b>	<b>2,255,475</b>
<b>Borough</b>						
Bristol Bay	12,975	12,375	11,100	14,250	11,100	61,800
Haines	12,500	12,850	12,700	12,850	12,700	63,600
Petersburg*	8,500	0	0	0	0	8,500
Ketchikan Gateway	0	2,500	7,625	0	7,000	17,125
Yakutat	4,000	6,500	4,000	6,500	0	21,000
<b>Total Boroughs</b>	<b>37,975</b>	<b>34,225</b>	<b>35,425</b>	<b>33,600</b>	<b>30,800</b>	<b>172,025</b>
<b>City</b>						
Adak	1,500	3,100	1,500	3,700	1,500	11,300
Cordova	12,300	11,650	11,675	12,275	12,300	60,200
Craig	11,100	5,200	11,100	5,200	11,100	43,700
Dillingham	4,300	4,000	4,600	4,000	4,600	21,500
Fairbanks	75,350	0	84,100	81,950	73,250	314,650
Fort Yukon	1,500	81,950	1,500	0	1,500	86,450
Galena	1,500	2,500	1,500	2,500	1,500	9,500
Gustavus	0	0	3,350	0	0	3,350
Homer	22,450	25,750	20,400	25,450	19,550	113,600
Hoonah	3,100	4,625	3,100	4,625	2,500	17,950
Houston	0	0	3,100	4,000	6,350	13,450
Take	0	0	1,500	0	0	1,500

**Table 8**  
**Liquor License Fees**

	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>Total All Years</i>
Kenai	18,100	25,575	17,100	24,075	17,700	102,550
Ketchikan	32,000	45,500	27,925	49,900	31,750	187,075
King Cove	4,000	2,500	4,000	2,500	4,000	17,000
Klawock	0	1,500	0	1,500	0	3,000
Kodiak	19,300	22,500	16,200	22,500	18,700	99,200
Kotzebue	0	1,500	0	1,500	0	3,000
Nome	11,650	18,100	12,300	17,500	12,300	71,850
North Pole	4,600	4,800	5,200	4,200	4,600	23,400
Palmer	11,500	13,500	12,700	10,400	13,500	61,600
Petersburg	0	8,600	7,900	7,700	7,900	32,100
Saint Paul	4,000	600	4,000	600	0	9,200
Sand Point	4,600	2,500	7,100	2,500	4,600	21,300
Seldovia	4,300	2,100	4,925	2,100	4,925	18,350
Seward	21,650	17,100	20,950	15,400	19,750	94,850
Soldotna	10,100	17,500	14,500	17,500	13,100	72,700
Unalaska	2,500	14,200	3,750	12,950	3,100	36,500
Valdez	9,800	17,750	13,550	17,900	12,300	71,300
Wasilla	29,700	27,500	25,850	27,200	28,600	138,850
Whittier	5,250	5,900	5,250	5,600	5,550	27,550
<b>Total Cities</b>	<b>326,150</b>	<b>388,000</b>	<b>350,625</b>	<b>387,225</b>	<b>336,525</b>	<b>1,788,525</b>
<b>GRAND TOTAL</b>	<b>\$825,025</b>	<b>\$887,900</b>	<b>\$824,975</b>	<b>\$881,950</b>	<b>\$796,175</b>	<b>\$4,216,025</b>
<b>Number of Communities Shared With</b>	<b>34</b>	<b>36</b>	<b>38</b>	<b>36</b>	<b>33</b>	<b>41</b>

\* Petersburg Borough, a non-unified home rule borough, was incorporated on January 3, 2013.

**Table 9  
Telephone Cooperative Tax**

	<i>FY 2013</i>	<i>FY 2012</i>	<i>FY 2011</i>	<i>FY 2010</i>	<i>FY 2009</i>	<i>Total All Years</i>
<b>Municipality</b>						
Anchorage	\$225,562	\$206,828	\$217,996	\$245,879	\$259,666	\$1,155,931
<b>Total Municipalities</b>	<b>225,562</b>	<b>206,828</b>	<b>217,996</b>	<b>245,879</b>	<b>259,666</b>	<b>1,155,931</b>
<b>Borough</b>						
Bristol Bay	68,367	64,764	66,133	65,868	66,124	331,256
Denali	31,450	28,750	25,686	27,939	30,746	144,571
Kenai Peninsula	4,012	3,935	2,680	2,803	2,836	16,266
Matanuska-Susitna	588,556	544,072	557,498	573,603	604,336	2,868,065
North Slope	333,891	273,545	158,725	269,628	231,789	1,267,578
Northwest Arctic	4,768	5,823	5,522	5,298	5,456	26,867
<b>Total Boroughs</b>	<b>1,031,044</b>	<b>920,889</b>	<b>816,244</b>	<b>945,139</b>	<b>941,287</b>	<b>4,654,603</b>
<b>City</b>						
Aleknagik	2,385	2,440	2,623	2,649	2,861	12,958
Ambler	3,665	4,128	3,824	3,860	3,906	19,383
Anderson	3,435	3,717	3,462	3,328	3,767	17,709
Buckland	5,346	5,928	6,202	5,914	5,665	29,055
Clark's Point	492	862	942	599	621	3,516
Cordova	138,827	121,415	101,979	89,586	86,690	538,497
Deering	1,713	2,274	1,569	1,779	1,747	9,082
Dillingham	64,642	67,919	67,501	66,893	64,245	331,200
Houston	15,876	14,321	13,513	13,029	13,465	70,204
Kiana	4,433	5,243	4,875	4,960	4,722	24,233
Kivalina	4,064	5,113	4,864	5,018	4,650	23,709
Kobuk	2,339	2,744	2,486	2,300	2,016	11,885
Kotzebue	63,417	72,134	66,714	65,024	58,493	325,782
Manokotak	2,306	2,530	2,627	2,236	2,138	11,837
Nenana	15	8	8	17	22	70
Noorvik	5,361	6,592	6,844	7,096	6,028	31,921

**Table 9  
Telephone Cooperative Tax**

	<b>FY 2013</b>	<b>FY 2012</b>	<b>FY 2011</b>	<b>FY 2010</b>	<b>FY 2009</b>	<b>Total All Years</b>
Palmer	122,710	113,362	110,450	124,976	124,642	596,140
Selawik	7,351	9,009	7,738	8,050	7,987	40,135
Seward	0	0	0	0	0	0
Shungnak	3,124	3,702	3,345	3,513	2,933	16,617
Valdez	168,134	163,939	138,225	128,383	120,106	718,787
Wasilla	194,890	177,968	185,162	201,028	214,219	973,267
<b>Total Cities</b>	<b>814,525</b>	<b>785,348</b>	<b>734,953</b>	<b>740,238</b>	<b>730,923</b>	<b>3,805,987</b>
<b>Grand Total<sup>1</sup></b>	<b>2,071,131</b>	<b>1,913,065</b>	<b>1,769,193</b>	<b>\$1,931,256</b>	<b>\$1,931,876</b>	<b>9,616,521</b>
<b>Cost of Collection<sup>2</sup></b>	<b>\$1,594</b>	<b>\$1,594</b>	<b>\$2,862</b>	<b>\$1,666</b>	<b>\$504</b>	<b>\$6,626</b>
<b>Number of Communities Shared With</b>	<b>29</b>	<b>28</b>	<b>29</b>	<b>29</b>	<b>28</b>	<b>29</b>

<sup>1</sup> Net of cost of collection

<sup>2</sup> Costs of collection are based on the last full fiscal year.

## 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.

### 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 seven ports of call in the state and the number of passengers on board the vessel at each port of call. Subject to annual 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 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. 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.

*AS 43.52.250. Local Levies [Repealed 12 ch 101 SLA 2010]*

### 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

## Appendix A - Statutes

### Fisheries Business Tax (Continued)

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;

(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

## Appendix A - Statutes

### Fishery Resource Landing Tax (Continued)

the tax revenue collected from taxes levied under this chapter on fishery resources landed in the city and accounted for under AS 43.77.050(b):

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

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

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

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

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

(A) five percent of the tax revenue collected during the calendar year in which the borough is incorporated;

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

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

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

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

(d) To the extent that appropriations are available for the purpose, and notwithstanding the requirement of AS 37.07.080(e) that

approval of the office of management and budget is required, an amount equal to 50 percent of the tax revenue that is collected under this chapter and is not subject to division with a municipality under (a) -- (c) of this section shall be transmitted each fiscal year, without the approval of the office of management and budget, by the department to the Department of 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.

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.

## Appendix A – Statutes

### Liquor License Fees (Continued)

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

## Appendix B

### Unified Municipalities and Boroughs

<u><i>Municipality/Borough</i></u>	<u><i>Classification</i></u>	<u><i>Date Incorporated</i></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	October 17, 2002
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
Petersburg Borough	Home Rule	January 3, 2013
City and Borough of Sitka	Unified Home Rule	December 2, 1971
Municipality of Skagway	First Class	June 25, 2007
City and Borough of Wrangell	Unified Home Rule	May 30, 2008
City and Borough of Yakutat	Home Rule	September 22, 1992

*Source: 2013 Alaska Community 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

***Petersburg Borough***

Kupreanof

\* All other boroughs do not have separate incorporated cities

Source: 2013 Alaska Community Directory

**Appendix D  
Incorporated Cities Within Alaska**

***Home Rule Cities***

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

***First Class Cities***

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

***Second Class Cities***

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

***Second Class Cities***

Bettles  
Brevig Mission  
Buckland  
Chefornak  
Chevak  
Chignik  
Chuathbaluk  
Clark's Point  
Coffman Cove  
Cold Bay  
Deering  
Delta Junction  
Diomedes  
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  
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  
White Mountain  
Whittier

***Organized Under Federal Law***

Metlakatla

Source: 2013 Alaska Community Directory