

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



*Fiscal Year 2017*  
**SHARED TAXES AND FEES**  
**ANNUAL REPORT**

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

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Bill Walker  
Governor

Sheldon Fisher  
Commissioner

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# 2017

*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 2017 that ended June 30, 2017.*

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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.

## ***Table of Contents***

<b>Executive Summary</b>	
Retrospect.....	1
Summary of Shared Taxes and Fees (Chart 1) .....	2
Summary of Shared Taxes and Fees by Municipality (Table 1).....	3
<b>Shared Taxes and Fees Overview .....</b>	<b>6</b>
<b>Shared Taxes and Fees Detail</b>	
Shared Amounts by Municipality by Tax and License Type (Table 2).....	7
<b>Five-Year Comparison of Shared Taxes and Fees</b>	
Aviation Motor Fuel Tax (Table 3) .....	12
Commercial Passenger Vessel Excise Tax (Table 4) .....	13
Electric Cooperative Tax (Table 5) .....	14
Fisheries Business Tax (Table 6).....	17
Fishery Resource Landing Tax (Table 7) .....	20
Liquor License Fees (Table 8).....	21
Telephone Cooperative Tax (Table 9).....	23
<b>Appendices</b>	
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

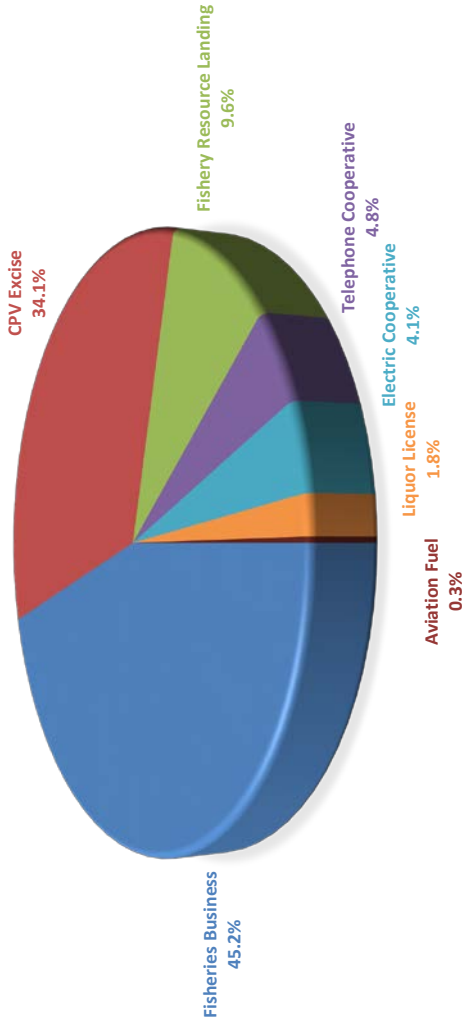
The Department of Revenue distributed taxes and fees to 123 communities throughout Alaska in FY2017 compared to 125 communities in FY2016. Below is the top five municipalities and boroughs and their combined amount of shared taxes and fees for FY 2017 as well as a comparison to FY 2016.

	<b><u>FY 2017</u></b>		<b><u>FY 2016</u></b>
Unalaska	\$7,949,858	Unalaska	\$11,820,247
City and Borough of Juneau	5,131,518	City and Borough of Juneau	4,934,856
Skagway	4,066,675	Skagway	4,043,845
Bristol Bay Borough	2,771,305	Ketchikan	2,385,068
Ketchikan	<u>2,599,491</u>	Ketchikan Gateway Borough	<u>2,365,736</u>
Subtotal	22,518,847	Subtotal	25,549,752
Other Municipalities	24,435,245	Other Municipalities	19,856,337
<b>Total</b>	<b><u><u>46,954,092</u></u></b>	<b>Total</b>	<b><u><u>45,406,089</u></u></b>

In addition to the shared taxes detailed in this report, the department of revenue in FY2017 transferred \$2,212,458 of fisheries business tax and fisheries landing tax to the Department of Commerce, Community, and Economic Development (DCCED). These funds, originating from the unorganized borough, are apportioned among fisheries management areas according to formulas and processes described in AS 29.60.450(b).

Also, the Oil and Gas Property Tax (AS 43.56) is collected by the Department of Revenue and distributed to municipalities in which the taxable assets are located. Of the \$562.2 million collected in FY2017, \$441.8 million was distributed to seven different municipalities and \$120.4 million was retained by the state.

CHART 1 - SUMMARY OF SHARED TAXES AND FEES



--- Prior Year Comparison ---

Tax Type	FY 2017		FY 2016		FY 2015	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	\$21,245,657	45.2%	\$16,235,169	35.8%	\$21,479,071	46.3%
Commercial Passenger Vessel	16,023,756	34.1%	15,750,926	34.7%	15,051,450	32.5%
Fishery Resource Landing	4,518,891	9.6%	8,239,984	18.2%	3,125,677	6.8%
Electric Cooperative	1,936,837	4.1%	1,971,587	4.3%	2,001,304	4.3%
Telephone Cooperative	2,239,172	4.8%	2,123,388	4.7%	1,975,119	4.3%
Liquor License Fees	865,400	1.8%	938,675	2.1%	851,625	1.8%
Aviation Motor Fuel	124,379	0.3%	146,360	0.3%	141,801	0.3%
<b>Grand Total</b>	<b>\$46,954,092</b>	<b>100%</b>	<b>\$45,406,089</b>	<b>100%</b>	<b>\$44,626,047</b>	<b>100%</b>

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

<b>Municipality</b>	<b>FY2017</b>	<b>FY 2016</b>	<b>Difference</b>
Anchorage	\$1,338,243	\$1,406,832	(\$68,589)
Juneau	5,131,518	4,934,856	\$196,662
Sitka	1,287,084	1,137,579	\$149,505
Skagway	4,066,675	4,043,845	\$22,830
Wrangell	367,285	280,608	\$86,677
<b>Total Municipalities</b>	<b>12,190,805</b>	<b>11,803,720</b>	<b>387,085</b>
<b>Borough</b>			
Aleutians East	2,098,704	1,641,745	\$456,959
Bristol Bay	2,771,305	1,072,691	\$1,698,614
Denali	45,920	47,702	(\$1,782)
Fairbanks North Star	437,108	429,444	\$7,664
Haines	325,006	339,555	(\$14,549)
Kenai Peninsula	1,501,883	1,172,433	\$329,450
Ketchikan Gateway	2,592,278	2,365,736	\$226,542
Kodiak Island	1,082,940	1,299,763	(\$216,823)
Lake and Peninsula	257,156	69,855	\$187,301
Matanuska-Susitna	752,114	757,743	(\$5,629)
North Slope	526,418	411,125	\$115,293
Northwest Arctic	0	0	\$0
Petersburg*	890,524	344,548	\$545,976
Yakutat	261,851	221,225	\$40,626
<b>Total Boroughs</b>	<b>13,543,207</b>	<b>10,173,565</b>	<b>3,369,642</b>
<b>City</b>			
Adak	110,655	150,945	(\$40,290)
Akhoik	99	0	\$99
Akutan	1,095,361	973,202	\$122,159
Alakanuk	1,021	1,019	\$2
Aleknagik	4,079	4,325	(\$246)
Ambler	637	4,751	(\$4,114)
Anderson	13,002	3,456	\$9,546
Angoon	803	786	\$17
Anvik	193	198	(\$5)
Atka	39,429	85,463	(\$46,034)
Barrow	24,782	24,994	(\$212)
Bethel	27,294	23,825	\$3,469
Brevig Mission	551	534	\$17
Buckland	0	5,225	(\$5,225)
Chefornak	0	0	\$0
Chevak	1,183	1,185	(\$2)
Chignik	65,166	33,372	\$31,794
Chuathbaluk	105	117	(\$12)
Clark's Point	368	292	\$76
Coffman Cove	1,294	869	\$425
Cordova	1,423,288	953,216	\$470,072
Craig	45,311	155,245	(\$109,934)
Deering	0	3,431	(\$3,431)
Delta Junction	9,733	7,185	\$2,548

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

<b>City</b>	<b>FY2017</b>	<b>FY 2016</b>	<b>Difference</b>
Dillingham	\$466,075	\$237,389	\$228,686
Eek	450	419	\$31
Egegik	188,382	29,930	\$158,452
Ekwok	215	205	\$10
Elim	613	598	\$15
Emmonak	69,650	19,434	\$50,216
Fairbanks	193,771	203,489	(\$9,718)
False Pass	16,317	25,814	(\$9,497)
Fort Yukon	1,500	0	\$1,500
Galena	0	2,500	(\$2,500)
Gambell	908	885	\$23
Goodnews Bay	320	320	\$0
Grayling	286	276	\$10
Gustavus	410	540	(\$130)
Holy Cross	286	286	\$0
Homer	95,272	97,139	(\$1,867)
Hoonah	854,182	816,764	\$37,418
Hooper Bay	1,587	1,545	\$42
Houston	23,379	24,707	(\$1,328)
Huslia	494	489	\$5
Hydaburg	320	149	\$171
Kachemak	0	1,194	(\$1,194)
Kake	992	1,012	(\$20)
Kaltag	271	291	(\$20)
Kasaan	0	0	\$0
Kenai	143,158	221,229	(\$78,071)
Ketchikan	2,599,491	2,385,068	\$214,423
Kiana	733	5,703	(\$4,970)
King Cove	500,757	388,874	\$111,883
Kivalina	607	5,503	(\$4,896)
Klukwan	0	0	\$0
Klawock	538	3,171	(\$2,633)
Kobuk	303	2,838	(\$2,535)
Kodiak	1,036,269	685,304	\$350,965
Kotlik	919	937	(\$18)
Kotzebue	119,937	74,479	\$45,458
Koyuk	617	595	\$22
Larsen Bay	66,177	37,570	\$28,607
Lower Kalskag	282	261	\$21
Manokotak	1,634	1,734	(\$100)
Marshall	714	715	(\$1)
Mekoryuk	415	415	\$0
Mountain Village	22,847	4,330	\$18,517
Nenana	2,484	2,475	\$9
New Stuyahok	647	649	(\$2)
Newhalen	430	434	(\$4)
Nightmute	299	303	(\$4)
Nome	60,492	20,600	\$39,892
Nondalton	377	398	(\$21)



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

	FY2017	FY 2016	Difference
<b>City</b>			
Noorvik	\$902	\$7,035	(\$6,133)
North Pole	21,563	26,518	(\$4,955)
Nulato	486	459	\$27
Nunapitchuk	605	591	\$14
Old Harbor	397	2,896	(\$2,499)
Ouzinkie	0	0	\$0
Palmer	158,245	173,348	(\$15,103)
Pelican	1,968	473	\$1,495
Petersburg*	0	0	\$0
Pilot Station	928	857	\$71
Pilot Point	31	0	\$31
Platinum	0	16,174	(\$16,174)
Port Alexander	0	238	(238)
Port Heiden	3,189	6,149	(2,960)
Port Lions	517	524	(7)
Quinhagak	1,019	1,043	(\$24)
Russian Mission	476	469	\$7
Saint George	0	0	\$0
Saint Mary's	1,046	0	\$1,046
Saint Michael	890	843	\$47
Saint Paul	906,129	896,427	\$9,702
Sand Point	463,507	238,143	\$225,364
Savoonga	1,417	1,040	\$377
Scammon Bay	775	785	(\$10)
Selawik	1,345	8,325	(\$6,980)
Seldovia	4,000	5,080	(\$1,080)
Seward	920,229	744,055	\$176,174
Shageluk	181	175	\$6
Shaktolik	493	501	(\$8)
Shishmaref	804	804	\$0
Shungnak	434	4,026	(\$3,592)
Soldotna	15,843	47,999	(\$32,156)
Stebbins	733	730	\$3
Tanana	1,500	0	\$1,500
Teller	391	383	\$8
Tenakee Springs	0	0	\$0
Togiak	100,900	106,112	(\$5,212)
Toksook Bay	835	827	\$8
Unalakleet	22,924	2,072	\$20,852
Unalaska	7,949,858	11,820,247	(\$3,870,389)
Upper Kalskag	413	395	\$18
Valdez	414,128	505,392	(\$91,264)
Wales	303	277	\$26
Wasilla	252,506	254,732	(\$2,226)
Whittier	628,009	809,009	(\$181,000)
<b>Total Cities</b>	<b>21,220,080</b>	<b>23,427,748</b>	<b>(2,207,668)</b>
<b>Grand Total</b>	<b>\$46,954,092</b>	<b>\$45,405,033</b>	<b>\$1,549,059</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 2017 Statistics	
		Disbursal Date	Period	Amount Shared	Total Municipalities
Aviation Motor Fuel AS 43.40.010	60% of aviation motor fuel taxes collected at a municipally owned and operated, or leased and operated, airport, less costs for collection, are shared with the municipality. The Tax Division allocates the amounts to municipalities based on informational schedules of sales activity at the municipal airport from fuel sellers	July	Preceding Fiscal Year	\$124,379	8
Commercial Passenger Vessel Excise AS 43.52.230	\$5 per passenger (onboard a qualifying commercial passenger vessel providing overnight accommodations) is shared to each of the first seven qualifying ports of call within the state. If the port of call is a city located within a borough not otherwise unified with the borough, \$2.50 per passenger will be shared to the city and \$2.50 will be shared to the borough.	February	Preceding Calendar Year	\$16,023,756	16
Electric Cooperative AS 10.25.570	100% of electric cooperative taxes are shared to cities or organized boroughs where the revenue was earned. Electric cooperative taxes are based on kilowatt-hours sold by qualified electric cooperatives recognized under AS 10.25.020	June	Preceding Fiscal Year	\$1,936,837	83
Fisheries Business AS 43.75.130	50% of fisheries business taxes are shared with the municipalities where fishery resources were processed. Taxes are shared as follows: 1) If processing occurred within an incorporated city, which is not located within an organized borough, 50% of the tax collected is shared with the city 2) If processing occurred in an incorporated city, which is located within an organized borough, 25% of the tax collected is shared with the city and 25% of the tax is shared with the borough 3) If processing occurred at a location within an organized borough but not within an incorporated city, 50% of the tax collected is shared with the borough	October	Preceding Fiscal Year	\$21,245,657	55
Fishery Resource Landing AS 43.77.060	50% of fishery resource landing taxes are shared with the municipality where fishery resources were landed. The mechanics for sharing landing taxes are the same as fisheries business taxes, except that the proration applies to boroughs incorporated after January 1, 1994.	October	Preceding Fiscal Year	\$4,518,891	14
Liquor License Fees AS 04.11.610	100% of biennial license fees, excluding wholesale license fees, are shared to municipalities. Sharing is dependent on municipalities enforcing local, state and federal laws, which relate to the manufacture and sale of alcoholic beverages.	March & July	Preceding Six Months	\$865,400	35
Telephone Cooperative AS 10.25.570	100% of telephone cooperative taxes are shared to organized cities or boroughs where the revenue was earned.	June	Preceding Fiscal Year	\$2,239,172	17
<b>Total Shared</b>				<b>\$46,954,092</b>	

**Table 2**  
**2017 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
<b>Municipality</b>								
Anchorage	1,338,243	15,218	53,870	596,319	92,250	0	400,350	180,236
Juneau	5,131,518	67,086	4,622,160	0	389,022	0	53,250	0
Sitka	1,287,084	0	309,510	0	953,324	0	24,250	0
Skagway	4,066,675	0	4,053,375	0	0	0	13,300	0
Wrangell	367,285	0	39,630	0	314,455	0	13,200	0
<b>Total Municipalities</b>	<b>12,190,805</b>	<b>82,304</b>	<b>9,078,545</b>	<b>596,319</b>	<b>1,749,051</b>	<b>0</b>	<b>504,350</b>	<b>180,236</b>
<b>Borough</b>								
Aleutians East	2,098,704	0	0	0	2,093,687	5,017	0	0
Bristol Bay	2,771,305	0	0	9,884	2,705,606	0	0	55,815
Denali	45,920	0	0	15,653	0	0	0	30,267
Fairbanks North Star	437,108	0	0	437,007	101	0	0	0
Haines	325,006	0	185,095	537	128,174	0	11,200	0
Kenai Peninsula	1,501,883	0	486,380	236,726	771,171	4,469	0	3,137
Keichikan Gateway	2,592,278	23,737	2,163,570	0	404,971	0	0	0
Kodiak Island	1,082,940	0	30,888	16,481	1,022,586	12,985	0	0
Lake and Peninsula	257,156	0	0	389	256,767	0	0	0
Matanuska-Susitna	752,114	0	0	201,004	127	0	0	550,983
North Slope	526,418	0	0	0	0	0	0	526,418
Northwest Arctic	0	0	0	0	0	0	0	0
Petersburg**	890,524	0	0	0	877,158	5,766	7,600	0
Yakutat	261,851	0	0	0	218,773	39,078	4,000	0
<b>Total Boroughs</b>	<b>13,543,207</b>	<b>23,737</b>	<b>2,865,933</b>	<b>917,681</b>	<b>8,479,121</b>	<b>67,315</b>	<b>22,800</b>	<b>1,166,620</b>

**Table 2**  
**2017 Shared Amounts by Municipality by Tax and License Type**

City	Total	Aviation Fuel	CPV Excise*	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Adak	110,655	0	0	0	34,908	74,247	1,500	0
Akiok	99	0	0	0	99	0	0	0
Akutan	1,095,361	0	0	0	1,090,445	4,916	0	0
Alakanuk	1,021	0	0	1,021	0	0	0	0
Aleknagik	4,079	0	0	489	0	0	0	3,590
Ambler	637	0	0	637	0	0	0	0
Anderson	13,002	0	0	10,479	0	0	0	2,523
Angoon	803	0	0	803	0	0	0	0
Anvik	193	0	0	193	0	0	0	0
Atka	39,429	0	0	0	15,479	23,950	0	0
Barrow	24,782	0	0	24,782	0	0	0	0
Bethel	27,294	0	0	19,794	0	0	7,500	0
Brevig Mission	551	0	0	551	0	0	0	0
Buckland	0	0	0	0	0	0	0	0
Chefornak	0	0	0	0	0	0	0	0
Chevak	1,183	0	0	1,183	0	0	0	0
Chignik	65,166	0	0	0	65,166	0	0	0
Chuathbaluk	105	0	0	105	0	0	0	0
Clark's Point	368	0	0	0	0	0	0	368
Coffman Cove	1,294	0	0	0	1,294	0	0	0
Cordova	1,423,288	0	0	11,692	1,160,157	0	12,900	238,539
Craig	45,311	0	0	0	37,961	0	7,350	0
Deering	0	0	0	0	0	0	0	0
Delta Junction	9,733	0	0	9,733	0	0	0	0
Dillingham	466,075	0	0	8,122	398,350	0	5,200	54,403
Eek	450	0	0	450	0	0	0	0
Egegik	188,382	0	0	0	188,382	0	0	0
Ekwok	215	0	0	215	0	0	0	0
Elim	613	0	0	613	0	0	0	0
Emmonak	69,650	0	0	1,851	67,799	0	0	0
Fairbanks	193,771	0	0	113,371	0	0	80,400	0
False Pass	16,317	0	0	0	16,317	0	0	0
Fort Yukon	1,500	0	0	0	0	0	1,500	0
Galena	0	0	0	0	0	0	0	0
Gambell	908	0	0	908	0	0	0	0
Goodnews Bay	320	0	0	320	0	0	0	0

**Table 2**  
**2017 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	* CPV Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Grayling	286	0	0	286	0	0	0	0
Gustavus	410	0	0	0	410	0	0	0
Holy Cross	286	0	0	286	0	0	0	0
Homer	95,272	0	27,630	0	43,242	0	24,400	0
Hoonah	854,182	0	771,595	2,137	76,350	0	4,100	0
Hooper Bay	1,587	0	0	1,587	0	0	0	0
Houston	23,379	0	0	6,302	60	0	3,100	13,917
Huslia	494	0	0	494	0	0	0	0
Hydaburg	320	0	0	0	320	0	0	0
Kachemak	0	0	0	0	0	0	0	0
Kake	992	0	0	992	0	0	0	0
Kaitag	271	0	0	271	0	0	0	0
Kasaan	0	0	0	0	0	0	0	0
Kenai	143,158	7,387	0	0	115,821	0	19,950	0
Keetchikan	2,599,491	0	2,163,570	0	404,971	0	30,950	0
Kiana	733	0	0	733	0	0	0	0
King Cove	500,757	0	0	0	499,257	0	1,500	0
Kivalina	607	0	0	607	0	0	0	0
Klukwan	0	0	0	0	0	0	0	0
Klawock	538	0	0	0	538	0	0	0
Kobuk	303	0	0	303	0	0	0	0
Kodiak	1,036,269	6,417	30,888	44,152	926,525	9,587	18,700	0
Kotlik	919	0	0	919	0	0	0	0
Kotzebue	119,937	0	0	9,592	0	0	0	110,345
Koyuk	617	0	0	617	0	0	0	0
Larsen Bay	66,177	0	0	0	66,177	0	0	0
Lower Kalskag	282	0	0	282	0	0	0	0
Manokotak	1,634	0	0	0	0	0	0	1,634
Marshall	714	0	0	714	0	0	0	0
Mekoryuk	415	0	0	415	0	0	0	0
Mountain Village	22,847	0	0	1,302	21,545	0	0	0
Nenana	2,484	0	0	2,484	0	0	0	0

**Table 2**  
**2017 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	* CPV Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
New Stuyahok	647	0	0	647	0	0	0	0
Newhalen	430	0	0	430	0	0	0	0
Nightmute	299	0	0	299	0	0	0	0
Nome	60,492	0	0	50,692	0	0	9,800	0
Nondalton	377	0	0	377	0	0	0	0
Noorvik	902	0	0	902	0	0	0	0
North Pole	21,563	0	0	17,462	101	0	4,000	0
Nulato	486	0	0	486	0	0	0	0
Nunapitchuk	605	0	0	605	0	0	0	0
Old Harbor	397	0	0	397	0	0	0	0
Ouzinkie	0	0	0	0	0	0	0	0
Palmer	158,245	2,003	0	23,782	0	0	12,500	119,960
Pilot Station	928	0	0	928	0	0	0	0
Pelican	1,968	0	0	0	1,968	0	0	0
Petersburg**	0	0	0	0	0	0	0	0
Pilot Point	31	0	0	0	31	0	0	0
Platinum	0	0	0	0	0	0	0	0
Port Lions	517	0	0	517	0	0	0	0
Port Alexander	0	0	0	0	0	0	0	0
Port Heiden	3,189	0	0	0	3,189	0	0	0
Quinhagak	1,019	0	0	1,019	0	0	0	0
Russian Mission	476	0	0	476	0	0	0	0
Saint George	0	0	0	0	0	0	0	0
Saint Mary's	1,046	0	0	1,046	0	0	0	0
Saint Michael	890	0	0	890	0	0	0	0
Saint Paul	906,129	0	0	0	892,296	9,833	4,000	0
Sand Point	463,507	0	0	0	458,805	102	4,600	0
Savoonga	1,417	0	0	1,135	282	0	0	0
Scammon Bay	775	0	0	775	0	0	0	0
Selawik	1,345	0	0	1,345	0	0	0	0
Seldovia	4,000	0	0	0	0	0	4,000	0
Seward	920,229	0	458,750	0	440,958	2,071	18,450	0
Shageluk	181	0	0	181	0	0	0	0
Shaktolik	493	0	0	493	0	0	0	0
Shishmaref	804	0	0	804	0	0	0	0
Shungnak	434	0	0	434	0	0	0	0

**Table 2**  
**2017 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV Excise*	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Soldotna	15,843	878	0	0	1,765	0	13,200	0
Stebbins	733	0	0	733	0	0	0	0
Tanana	1,500	0	0	0	0	0	1,500	0
Teller	391	0	0	391	0	0	0	0
Tenakee Springs	0	0	0	0	0	0	0	0
Togiak	100,900	0	0	1,431	64,130	35,339	0	0
Toksook Bay	835	0	0	835	0	0	0	0
Unalakleet	22,924	0	0	1,999	20,925	0	0	0
Unalaska	7,949,858	0	6,505	0	3,649,322	4,291,531	2,500	0
Upper Kalskag	413	0	0	413	0	0	0	0
Valdez	414,128	0	0	29,709	200,438	0	10,800	173,181
Wales	303	0	0	303	0	0	0	0
Wasilla	252,506	1,653	0	46,630	67	0	30,300	173,856
Whittier	628,009	0	620,340	3,176	943	0	3,550	0
<b>Total Cities</b>	<b>21,220,080</b>	<b>18,338</b>	<b>4,079,278</b>	<b>422,837</b>	<b>11,017,485</b>	<b>4,451,576</b>	<b>338,250</b>	<b>892,316</b>
<b>Grand Total</b>	<b>46,954,092</b>	<b>124,379</b>	<b>16,023,756</b>	<b>1,936,837</b>	<b>21,245,657</b>	<b>4,518,891</b>	<b>865,400</b>	<b>2,239,172</b>

Number of Communities Shared With	8	16	83	55	14	35	17
	123						

\* Commercial Passenger Vessel  
\*\* Petersburg Borough, a non-unified home borough, was incorporated on January 13, 2013.

**Table 3  
Aviation Motor Fuel Tax**

	<b>FY2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage (Merrill Field)	15,218	18,158	12,961	18,998	22,543	87,878
Juneau	67,086	84,672	76,047	89,245	90,283	407,333
<b>Total Municipalities</b>	<b>82,304</b>	<b>102,830</b>	<b>89,008</b>	<b>108,243</b>	<b>112,826</b>	<b>495,211</b>
<b>Borough</b>						
Ketchikan Gateway	23,737	24,915	31,954	29,112	27,567	137,285
<b>Total Borough</b>	<b>23,737</b>	<b>24,915</b>	<b>31,954</b>	<b>29,112</b>	<b>27,567</b>	<b>137,285</b>
<b>City</b>						
Kenai	7,387	7,249	9,567	5,681	11,178	41,062
Kodiak	6,417	7,663	5,783	5,404	5,859	31,126
Palmer	2,003	1,276	2,626	2,931	1,427	10,263
Soldotna	878	1,262	1,830	2,257	1,960	8,187
Wasilla	1,653	1,165	1,033	1,667	1,528	7,046
<b>Total Cities</b>	<b>18,338</b>	<b>18,615</b>	<b>20,839</b>	<b>17,940</b>	<b>21,952</b>	<b>97,684</b>
<b>Grand Total<sup>1</sup></b>	<b>124,379</b>	<b>146,360</b>	<b>141,801</b>	<b>155,296</b>	<b>162,345</b>	<b>730,180</b>
<b>Cost of Collection</b>	<b>243</b>	<b>333</b>	<b>3,708</b>	<b>3,363</b>	<b>2,691</b>	<b>10,095</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**

	<b>FY2017</b>	<b>FY2016</b>	<b>FY2015</b>	<b>FY2014</b>	<b>FY2013</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage	53,870	54,110	26,200	2,975	48,570	185,725
Juneau	4,622,160	4,460,365	4,393,395	4,598,565	4,151,020	22,225,505
Sitka	309,510	218,350	157,340	302,985	135,355	1,123,540
Skagway	4,053,375	4,028,545	4,008,335	4,062,215	3,728,105	19,880,575
Wrangell	39,630	38,845	24,065	31,430	1,730	135,700
<b>Total Municipalities</b>	<b>9,078,545</b>	<b>8,800,215</b>	<b>8,609,335</b>	<b>8,998,170</b>	<b>8,064,780</b>	<b>43,551,045</b>
<b>Borough</b>						
Haines	185,095	206,430	144,020	140,635	154,080	830,260
Kenai Peninsula	486,380	474,225	361,658	307,578	364,975	1,994,816
Ketchikan Gateway	2,163,570	2,141,633	2,032,375	2,240,210	1,977,770	10,555,558
Kodiak Island	30,888	30,255	13,925	4,600	23,472	103,140
<b>Total Boroughs</b>	<b>2,865,933</b>	<b>2,852,543</b>	<b>2,551,978</b>	<b>2,693,023</b>	<b>2,520,297</b>	<b>13,483,774</b>
<b>City</b>						
Homer	27,630	27,055	13,925	33,542	21,710	123,862
Hoonah	771,595	722,575	688,980	626,225	610,105	3,419,480
Hooper Bay	0	0	0	0	0	0
Ketchikan	2,163,570	2,141,633	2,032,375	2,240,210	1,977,770	10,555,558
Kodiak	30,888	30,255	13,925	4,600	23,473	103,141
Seward	458,750	447,170	347,733	306,723	343,265	1,903,641
Unalaska	6,505	8,155	1,650	4,165	4,120	24,595
Valdez	0	0	0	1,265	0	1,265
Whittier	620,340	721,325	791,550	950,635	828,865	3,912,715
<b>Total Cities</b>	<b>4,079,278</b>	<b>4,098,168</b>	<b>3,890,138</b>	<b>4,167,365</b>	<b>3,809,308</b>	<b>20,044,257</b>
<b>Grand Total</b>	<b>16,023,756</b>	<b>15,750,926</b>	<b>15,051,451</b>	<b>15,858,558</b>	<b>14,394,385</b>	<b>77,079,076</b>
<b>Number of Communities Shared With</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>16</b>	<b>17</b>

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

	FY2017	FY 2016	FY 2015	FY 2014	FY 2013	Total All Years
<b>Municipality</b>						
Anchorage	596,319	642,208	642,099	657,254	668,760	3,206,640
<b>Total Municipalities</b>	<b>596,319</b>	<b>642,208</b>	<b>642,099</b>	<b>657,254</b>	<b>668,760</b>	<b>3,206,640</b>
<b>Borough</b>						
Bristol Bay	9,884	9,990	18,674	0	9,043	47,591
Denali	15,653	17,555	18,348	19,700	20,557	91,813
Fairbanks North Star	437,007	429,248	420,825	416,866	423,939	2,127,885
Haines	537	567	537	536	561	2,738
Kenai Peninsula	236,726	152,672	153,185	157,328	158,048	857,959
Kodiak Island	16,481	16,987	17,206	15,792	27,075	93,541
Lake and Peninsula	389	403	1,354	1,095	1,521	4,762
Matanuska-Susitna	201,004	200,342	202,072	200,454	200,602	1,004,474
Northwest Arctic	0	0	845	891	857	2,593
<b>Total Boroughs</b>	<b>917,681</b>	<b>827,764</b>	<b>833,046</b>	<b>812,662</b>	<b>842,203</b>	<b>4,233,356</b>
<b>City</b>						
Alakanuk	1,021	1,019	1,080	1,089	838	5,047
Aleknagik	489	464	478	491	464	2,386
Ambler	637	643	583	611	574	3,048
Anderson	10,479	874	889	864	980	14,086
Angoon	803	786	794	790	830	4,003
Anvik	193	198	188	199	294	1,072
Barrow	24,782	24,994	50,155	0	24,771	124,702
Bethel	19,794	19,925	12,960	0	0	52,679
Brevig Mission	551	534	522	545	591	2,743
Chevak	1,183	1,185	1,177	1,216	1,182	5,943
Chuathbaluk	105	117	110	121	136	589
Cordova	11,692	13,527	12,812	13,222	12,797	64,050
Delta Junction	9,733	7,185	8,156	7,775	9,075	41,924
Dillingham	8,122	8,185	8,347	8,481	8,686	41,821
EEK	450	419	401	397	403	2,070
Ekwok	215	205	221	235	270	1,146

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

	<b>FY2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>Total</b> <b>All Years</b>
Elim	613	598	576	571	605	2,963
Emmonak	1,851	1,890	1,895	1,792	1,545	8,973
Fairbanks	113,371	113,289	113,966	117,211	120,099	577,936
Gambell	908	885	914	927	888	4,522
Goodnews Bay	320	320	321	350	399	1,710
Grayingling	286	276	272	276	339	1,449
Holy Cross	286	286	299	314	302	1,487
Homer	0	24,878	25,306	26,845	27,633	104,662
Hoonah	2,137	2,128	2,102	2,153	2,153	10,673
Hooper Bay	1,587	1,545	1,530	1,570	1,533	7,765
Houston	6,302	6,455	5,186	5,324	5,371	28,638
Huslia	494	489	468	481	486	2,418
Kachemak	0	1,194	1,222	1,274	1,299	4,989
Kake	992	1,012	1,246	1,391	1,369	6,010
Kaltag	271	291	324	337	354	1,577
Kenai	0	32,165	32,038	32,361	32,608	129,172
Kiana	733	749	721	724	740	3,667
Kivalina	607	571	581	615	591	2,965
Klukwan	0	0	173	0	0	173
Kobuk	303	284	274	335	0	1,196
Kodiak	44,152	45,637	45,288	44,685	44,586	224,348
Kotlik	919	937	921	938	971	4,686
Kotzebue	9,592	9,920	9,945	10,160	10,570	50,187
Koyuk	617	595	584	623	860	3,279
Lower Kalskag	282	261	245	245	259	1,292
Marshall	714	715	721	767	722	3,639
Mekoryuk	415	415	420	429	507	2,186
Mountain Village	1,302	1,351	1,342	1,388	1,238	6,621
Nenana	2,484	2,475	2,434	2,514	2,678	12,585
New Stuyahok	647	649	661	669	631	3,257
Newhalen	430	434	444	461	472	2,241
Nightmute	299	303	289	302	400	1,593
Nondalton	377	398	412	435	419	2,041
Noorvik	902	942	890	935	962	4,631
North Pole	17,462	18,422	30,459	47,602	53,124	167,069
Nulato	486	459	467	491	515	2,418

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

	<b>FY2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>Total All Years</b>
Nunapitchuk	605	591	590	597	610	2,993
Old Harbor	397	381	391	393	439	2,001
Palmer	23,782	23,627	21,959	22,342	23,113	114,823
Pilot Station	928	857	807	877	874	4,343
Port Lions	517	524	568	538	580	2,727
Quinhagak	1,019	1,043	1,000	962	886	4,910
Russian Mission	476	469	486	489	494	2,414
Saint Mary's	1,046	1,056	1,001	1,024	1,021	5,148
Saint Michael	890	843	816	832	864	4,245
Savoonga	1,135	1,040	1,036	1,053	1,019	5,283
Scammon Bay	775	785	798	792	788	3,938
Selawik	1,345	1,312	1,248	1,383	1,496	6,784
Seldovia	0	1,080	1,046	1,112	1,079	4,317
Shageluk	181	175	173	176	166	871
Shaktolik	493	501	511	507	492	2,504
Shishmaref	804	804	809	809	758	3,984
Shungnak	434	443	468	495	609	2,449
Soldotna	0	26,151	24,903	26,364	26,607	104,025
Stebbins	733	730	719	729	701	3,612
Teller	391	383	378	395	428	1,975
Togiak	1,431	1,424	1,449	1,452	1,468	7,224
Toksook Bay	835	827	791	800	812	4,065
Unalakleet	1,999	2,072	2,065	2,063	2,052	10,251
Upper Kalskag	413	395	377	398	597	2,180
Valdez	29,709	29,854	29,696	30,416	29,875	149,550
Wales	303	277	280	272	386	1,518
Wasilla	46,630	46,855	44,760	45,860	46,367	230,472
Whittier	3,176	3,638	3,226	3,773	3,233	17,046
<b>Total Cities</b>	<b>422,837</b>	<b>501,613</b>	<b>526,160</b>	<b>490,434</b>	<b>526,933</b>	<b>2,467,979</b>
<b>Grand Total<sup>1</sup></b>	<b>1,936,837</b>	<b>1,971,585</b>	<b>2,001,305</b>	<b>1,960,350</b>	<b>2,037,896</b>	<b>9,907,975</b>
<b>Cost of Collection<sup>2</sup></b>	<b>5,000</b>	<b>5,000</b>	<b>4,344</b>	<b>4,344</b>	<b>1,594</b>	<b>20,282</b>
<b>Number of Communities Shared With</b>	<b>83</b>	<b>88</b>	<b>90</b>	<b>86</b>	<b>87</b>	<b>90</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**

	FY2017	FY 2016	FY 2015	FY 2014	FY 2013	Total All Years
<b>Municipality</b>						
Anchorage	92,250	122,012	202,096	181,607	221,337	819,302
Juneau	389,022	312,519	364,624	395,010	384,415	1,845,590
Sitka	953,324	879,793	1,009,033	1,127,772	1,183,956	5,153,878
Wrangell	314,455	233,563	392,076	329,987	288,004	1,558,085
<b>Total Municipalities</b>	<b>1,749,051</b>	<b>1,547,887</b>	<b>1,967,829</b>	<b>2,034,376</b>	<b>2,077,712</b>	<b>9,376,855</b>
<b>Borough</b>						
Aleutians East	2,093,687	1,606,523	1,835,070	1,769,278	1,869,127	9,173,685
Bristol Bay	2,705,606	1,004,436	2,809,548	2,010,471	1,868,574	10,398,635
Denali	0	0	0	0	0	0
Fairbanks North Star	101	196	0	195	0	492
Haines	128,174	121,208	212,855	438,390	172,511	1,073,138
Kenai Peninsula	771,171	541,757	629,725	919,123	774,646	3,636,422
Ketchikan Gateway	404,971	199,188	238,773	783,700	709,134	2,335,766
Kodiak Island	1,022,586	1,197,033	1,301,537	1,561,675	1,546,308	6,629,139
Lake and Peninsula	256,767	69,452	352,016	556,758	382,147	1,617,140
Matanuska-Susitna	127	181	254	112	126	800
Northwest Arctic	0	0	0	371	0	371
Petersburg*	877,158	336,848	820,118	1,249,730	760,516	4,044,370
Yakutat	218,773	198,800	191,216	250,998	202,334	1,062,121
<b>Total Boroughs</b>	<b>8,479,121</b>	<b>5,275,622</b>	<b>8,391,112</b>	<b>9,540,801</b>	<b>8,285,423</b>	<b>39,972,079</b>
<b>City</b>						
Adak	34,908	44,636	67,968	122,489	168,370	438,371
Akhiok	99	0	0	0	0	99
Akutan	1,090,445	973,202	943,814	877,450	1,028,308	4,913,219
Aleknagik	0	67	4,676	0	0	4,743
Atka	15,479	31,852	34,706	29,615	54,710	166,362
Bethel	0	0	0	2,632	0	2,632
Cheformak	0	0	0	1,823	542	2,365
Chignik	65,166	33,372	62,800	310,422	154,944	626,704

**Table 6  
Fisheries Business Tax**

	<b>FY2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>Total All Years</b>
Clark's Point	0	0	24	0	2,227	2,251
Coffman Cove	1,294	869	1,635	1,982	1,699	7,479
Cordova	1,160,157	709,305	1,023,286	1,661,223	1,432,356	5,986,327
Craig	37,961	150,045	342,739	314,704	282,111	1,127,560
Delta Junction	0	0	0	0	0	0
Dillingham	398,350	167,849	433,564	407,654	276,513	1,683,930
Egegik	188,382	29,930	152,839	181,974	110,164	663,289
Emmonak	67,799	17,544	26,846	25,883	38,637	176,709
False Pass	16,317	25,814	21,677	14,291	5,152	83,251
Goodnews Bay	0	0	0	0	0	0
Gustavus	410	540	231	301	299	1,781
Homer	43,242	20,456	21,004	54,283	37,136	176,121
Hoonah	76,350	87,436	76,574	110,249	103,975	454,584
Hooper Bay	0	0	0	289	366	655
Houston	60	96	0	88	77	321
Hydaburg	320	149	1,184	1,491	367	3,511
Kake	0	0	14,901	24,241	16,198	55,340
Kaitag	0	0	0	0	1,314	1,314
Kasaan	0	0	2,300	1,005	1,706	5,011
Kenai	115,821	161,515	195,703	289,411	197,541	959,991
Ketchikan	404,971	199,435	237,876	743,083	454,435	2,039,800
King Cove	499,257	386,374	404,385	510,155	456,469	2,256,640
Klawock	538	1,671	180	0	620	3,009
Kodiak	926,525	525,670	1,021,500	1,164,404	1,189,750	4,827,849
Kotzebue	0	0	0	371	0	371
Larsen Bay	66,177	37,570	106,594	154,709	131,405	496,455
Marshall	0	0	0	0	0	0
Mekoryuk	0	0	0	1,266	12,020	13,286
Mountain Village	21,545	2,979	0	0	0	24,524
Nenana	0	0	0	265	0	265
Nome	50,692	0	28,842	30,280	43,162	152,976
North Pole	101	196	0	195	0	492
Old Harbor	0	6	11	41	0	58
Ouzinkie	0	0	0	0	0	0
Palmer	0	0	0	0	0	0
Pelican	1,968	473	846	245	628	4,160

**Table 6  
Fisheries Business Tax**

	<b>FY2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>Total All Years</b>
Petersburg*	0	0	0	0	0	0
Pilot Point	31	0	0	0	0	31
Platinum	0	16,174	36,250	177,093	27,745	257,262
Port Alexander	0	238	0	0	0	238
Port Heiden	3,189	6,149	0	0	0	9,338
Port Lions	0	0	0	1,890	170	2,060
Quinhagak	0	0	0	0	0	0
Saint George	0	0	0	0	16,768	16,768
Saint Mary's	0	0	15,761	17,143	0	32,904
Saint Paul	892,296	879,802	1,053,712	1,183,913	1,278,016	5,287,739
Sand Point	458,805	200,421	253,123	236,923	255,282	1,404,554
Savoonga	282	0	2,735	2,097	4,695	9,809
Seldovia	0	0	0	0	0	0
Seward	440,958	280,935	334,691	482,543	480,290	2,019,417
Soldotna	1,765	586	2,841	1,969	685	7,846
Tanana	0	0	0	0	0	0
Tenakee Springs	0	0	0	0	0	0
Togiak	64,130	30,639	91,511	107,578	88,071	381,929
Toksook Bay	0	0	0	1,866	1,753	3,619
Unalakleet	20,925	0	29,006	22,923	9,745	82,599
Unalaska	3,649,322	4,018,888	3,752,155	3,307,022	3,957,391	18,684,778
Valdez	200,438	290,247	230,134	621,634	354,769	1,697,222
Wasilla	67	84	29	0	49	229
Whittier	943	78,446	89,479	133,884	123,556	426,308
<b>Total Cities</b>	<b>11,017,485</b>	<b>9,411,660</b>	<b>11,120,132</b>	<b>13,336,992</b>	<b>12,802,166</b>	<b>57,688,455</b>
<b>Grand Total</b>	<b>21,245,657</b>	<b>16,235,169</b>	<b>21,479,073</b>	<b>24,912,169</b>	<b>23,165,321</b>	<b>107,037,389</b>
<b>Number of Communities Shared With</b>	<b>55</b>	<b>54</b>	<b>55</b>	<b>63</b>	<b>60</b>	<b>74</b>
<b>Additional Sharing with DCCED</b>	<b>1,621,591</b>	<b>1,414,686</b>	<b>1,611,355 0</b>	<b>1,581,457 0</b>	<b>1,898,248</b>	<b>8,127,337</b>

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

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

	<b>FY2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>Total All Years</b>
<b>Municipality</b>						
Juneau	0	0	0	0	0	0
Sitka	0	14,311	0	13,914	7,108	35,333
Wrangell	0	0	0	0	0	0
<b>Total Municipalities</b>	<b>0</b>	<b>14,311</b>	<b>0</b>	<b>13,914</b>	<b>7,108</b>	<b>35,333</b>
<b>Borough</b>						
Aleutians East	5,017	35,222	20,922	28,256	48,864	138,281
Kenai Peninsula	4,469	0	14,338	14,108	19,801	52,716
Kodiak Island	12,985	55,488	19,897	31,958	17,328	137,656
Lake and Peninsula	0	0	0	0	0	0
Petersburg*	5,766	0	0	3,488	9,077	18,331
Yakutat	39,078	15,925	0	0	6,744	61,747
<b>Total Boroughs</b>	<b>67,315</b>	<b>106,635</b>	<b>55,157</b>	<b>77,810</b>	<b>101,814</b>	<b>408,731</b>
<b>City</b>						
Adak	74,247	103,209	1,683	54,660	86,452	320,251
Akhiok	0	0	0	0	0	0
Aleknagik	0	0	0	0	3	3
Akutah	4,916	0	0	12,625	5,554	23,095
Atka	23,950	53,611	13,411	21,349	90,162	202,483
Clark's Point	0	0	0	0	0	0
Cordova	0	4,330	6,015	0	0	10,345
Homer	0	0	0	0	0	0
Kodiak	9,587	52,979	10,858	31,958	15,331	120,713
Old Harbor	0	2,509	8,835	0	0	11,344
Ouzinkie	0	0	204	0	0	204
Petersburg*	0	0	0	0	0	0
Saint Paul	9,833	16,625	16,891	21,723	4,487	69,559
Sand Point	102	35,222	0	4,394	28,636	68,354
Seward	2,071	0	14,338	14,108	18,008	48,525
Togiak	35,339	74,049	9,077	5,759	22,613	146,837
Unalaska	4,291,531	7,776,504	2,989,207	4,890,289	6,636,364	26,583,895
<b>Total Cities</b>	<b>4,451,576</b>	<b>8,119,038</b>	<b>3,070,519</b>	<b>5,056,865</b>	<b>6,907,610</b>	<b>27,605,608</b>
<b>GRAND TOTAL</b>	<b>4,518,891</b>	<b>8,239,984</b>	<b>3,125,676</b>	<b>5,148,589</b>	<b>7,016,532</b>	<b>28,049,672</b>
<b>Number of Communities Shared With</b>	<b>14</b>	<b>13</b>	<b>12</b>	<b>14</b>	<b>16</b>	<b>19</b>
<b>Additional Sharing with DCCCED</b>	<b>590,867</b>	<b>1,188,666</b>	<b>109,137</b>	<b>302,237</b>	<b>826,348</b>	<b>3,017,255</b>

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



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

	<b>FY2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage	400,350	388,100	368,550	372,600	363,100	1,892,700
Juneau	53,250	77,300	56,250	61,300	50,300	298,400
Sitka	24,250	25,125	21,750	21,875	26,925	119,925
Skagway	13,300	15,300	8,975	14,900	7,375	59,850
Wrangell	13,200	8,200 *	13,200 *	8,200	13,200	56,000
<b>Total Municipalities</b>	<b>504,350</b>	<b>514,025</b>	<b>468,725</b>	<b>478,875</b>	<b>460,900</b>	<b>2,426,875</b>
<b>Borough</b>						
Bristol Bay	0	625	12,350	11,125	12,975	37,075
Haines	11,200	11,350	13,700	11,650	12,500	60,400
Petersburg*	7,600	7,700	8,200	10,500	8,500	42,500
Ketchikan Gateway	0	0	0	0	0	0
Yakutat	4,000	6,500	4,000	6,500	4,000	25,000
<b>Total Boroughs</b>	<b>22,800</b>	<b>26,175</b>	<b>38,250</b>	<b>39,775</b>	<b>37,975</b>	<b>164,975</b>
<b>City</b>						
Adak	1,500	3,100	1,500	3,100	1,500	10,700
Bethel	7,500	0	0	0	0	7,500
Cordova	12,900	11,950	12,300	11,650	12,300	61,100
Craig	7,350	5,200	8,600	5,200	11,100	37,450
Dillingham	5,200	4,000	4,900	4,600	4,300	23,000
Fairbanks	80,400	90,200	78,200	81,300	75,350	405,450
Fort Yukon	1,500	0	1,500	0	1,500	4,500
Galena	0	2,500	1,500	2,500	1,500	8,000
Gustavus	0	0	0	0	0	0
Homer	24,400	24,750	23,200	24,350	22,450	119,150
Hoonah	4,100	4,625	4,100	4,625	3,100	20,550
Houston	3,100	3,850	3,100	0	0	10,050

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

	<b>FY2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>Total All Years</b>
Kake	0	0	0	0	0	0
Kenai	19,950	20,300	19,350	21,700	18,100	99,400
Ketchikan	30,950	44,000	31,250	48,000	32,000	186,200
King Cove	1,500	2,500	4,000	2,500	4,000	14,500
Klawock	0	1,500	0	1,500	0	3,000
Kodiak	18,700	23,100	18,700	23,100	19,300	102,900
Kotzebue	0	1,500	2,500	1,500	0	5,500
Nome	9,800	20,600	14,800	18,700	11,650	75,550
North Pole	4,000	7,900	5,200	4,800	4,600	26,500
Palmer	12,500	14,800	11,500	12,900	11,500	63,200
Petersburg*	0	0	0	0	0	0
Saint Paul	4,000	0	4,000	0	4,000	12,000
Sand Point	4,600	2,500	4,600	2,500	4,600	18,800
Seldovia	4,000	4,000	4,600	4,000	4,300	20,900
Seward	18,450	15,950	19,350	16,700	21,650	92,100
Soldotna	13,200	20,000	14,500	17,500	10,100	75,300
Tanana	1,500	0	1,500	0	0	3,000
Unalaska	2,500	16,700	2,500	16,700	2,500	40,900
Valdez	10,800	15,050	12,300	20,650	9,800	68,600
Wasilla	30,300	28,400	27,200	27,500	29,700	143,100
Whittier	3,550	5,600	4,300	5,600	5,250	24,300
<b>Total Cities</b>	<b>338,250</b>	<b>394,575</b>	<b>341,050</b>	<b>383,175</b>	<b>326,150</b>	<b>1,783,200</b>
<b>GRAND TOTAL</b>	<b>865,400</b>	<b>934,775</b>	<b>848,025</b>	<b>901,825</b>	<b>825,025</b>	<b>4,375,050</b>
<b>Number of Communities Shared With</b>	<b>35</b>	<b>36</b>	<b>38</b>	<b>34</b>	<b>34</b>	<b>39</b>

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

**Table 9**  
**Telephone Cooperative Tax**

	<b>FY2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>Total All Years</b>
<b>Municipality</b>						
Anchorage	180,236	182,244	186,126	199,612	225,562	973,780
<b>Total Municipalities</b>	<b>180,236</b>	<b>182,244</b>	<b>186,126</b>	<b>199,612</b>	<b>225,562</b>	<b>973,780</b>
<b>Borough</b>						
Bristol Bay	55,815	57,640	59,406	64,933	68,367	306,161
Denali	30,267	30,147	30,769	31,403	31,450	154,036
Kenai Peninsula	3,137	3,779	3,832	3,944	4,012	18,704
Matanuska-Susitna	550,983	557,220	547,372	551,086	588,556	2,795,217
North Slope	526,418	411,125	355,212	325,828	333,891	1,952,474
Northwest Arctic	0	0	1,253	1,277	4,768	7,298
<b>Total Boroughs</b>	<b>1,166,620</b>	<b>1,059,911</b>	<b>997,844</b>	<b>978,471</b>	<b>1,031,044</b>	<b>5,233,890</b>
<b>City</b>						
Aleknagik	3,590	3,794	3,455	2,733	2,385	15,957
Ambler	0	4,108	865	917	3,665	9,555
Anderson	2,523	2,582	2,553	1,864	3,435	12,957
Buckland	0	5,225	1,135	1,205	5,346	12,911
Clark's Point	368	292	350	491	492	1,993
Cordova	238,539	214,104	215,932	220,862	138,827	1,028,264
Deering	0	3,431	600	535	1,713	6,279
Dillingham	54,403	57,355	59,691	68,912	64,642	305,003
Houston	13,917	14,306	14,328	16,352	15,876	74,779
Kiana	0	4,954	1,076	1,177	4,433	11,640
Kivalina	0	4,932	984	1,073	4,064	11,053
Kobuk	0	2,554	512	646	2,339	6,051
Kotzebue	110,345	63,059	14,610	16,221	63,417	267,652
Manokotak	1,634	1,734	1,982	2,351	2,306	10,007
Nenana	0	0	0	13	15	28
Noorvik	0	6,093	1,199	1,338	5,361	13,991

**Table 9**  
**Telephone Cooperative Tax**

	<b>FY2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>Total All Years</b>
Palmer	119,960	133,645	123,961	111,955	122,710	612,231
Selawik	0	7,013	1,603	1,855	7,351	17,822
Seward	0	0	0	0	0	0
Shungnak	0	3,583	753	823	3,124	8,283
Valdez	173,181	170,241	169,269	164,403	168,134	845,228
Wasilla	173,856	178,228	176,292	176,365	194,890	899,631
<b>Total Cities</b>	<b>892,316</b>	<b>881,233</b>	<b>791,150</b>	<b>792,091</b>	<b>814,525</b>	<b>4,171,315</b>
<b>Grand Total<sup>1</sup></b>	<b>2,239,172</b>	<b>2,123,388</b>	<b>1,975,120</b>	<b>1,970,174</b>	<b>2,071,131</b>	<b>10,378,985</b>
<b>Cost of Collection<sup>2</sup></b>	<b>1,500</b>	<b>1,500</b>	<b>1,244</b>	<b>1,244</b>	<b>1,594</b>	<b>7,082</b>
<b>Number of Communities Shared With</b>	<b>17</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>29</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 percent of the proceeds of the revenue from the motor fuel taxes on aviation fuel, excluding the amount determined to have been spent by the state in its collection, shall be refunded to a municipality owning and operating or leasing and operating an airport in the proportion that the revenue was collected at the municipal airport. All other proceeds of the motor fuel taxes on aviation fuel shall be paid into a special aviation fuel tax account in the state general fund. The legislature may appropriate funds from this account for capital or operating costs of airports.

### Commercial Passenger Vessel Excise Tax

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

*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 shall pay

- (1) to each unified municipality and to each city located in the unorganized borough, 50 percent of the amount of tax revenue collected in the municipality from taxes levied under this chapter;
- (2) to each city located within a borough, 25 percent of the amount of tax revenue collected in the city from taxes levied under this chapter; and
- (3) to each borough
  - (A) 50 percent of the amount of tax revenue collected in the area of the borough outside cities from taxes levied under this chapter; and
  - (B) 25 percent of the amount of tax revenue collected in cities located within the borough from taxes levied under this chapter.

(b) 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].

## Appendix A - Statutes

### Fisheries Business Tax (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

(f) For purposes of this section, tax revenue collected under AS 43.75.015 from a person entitled to a credit under AS 43.75.035 or 43.75.036 shall be calculated as if the person's tax were collected without applying the credit; tax revenue collected does not include the amount of a tax credit recaptured under AS 43.75.035(g) or 43.75.036(g).

(g) 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 shall pay to each

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

(2) city located within a borough, 25

## Appendix A - Statutes

### Fishery Resource Landing Tax (Continued)

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

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

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

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

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

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

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

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

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

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

(A) five percent of the tax revenue collected during the calendar year in which the

borough is incorporated;

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

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

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

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

(d) To the extent that appropriations are available for the purpose, and notwithstanding the requirement of AS 37.07.080 (e) that approval of the office of management and budget is required, an amount equal to 50 percent of the tax revenue that is collected under this chapter and is not subject to division with a municipality under (a) -- (c) of this section shall be transmitted each fiscal year, without the approval of the office of management and budget, by the department to the Department of Commerce, Community and Economic Development for disbursement to eligible municipalities under AS 29.60.450.

### 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.

## Appendix A – Statutes

### 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 commerce, community, and economic development may deny the refund provided for under (a) of this section until the board finds the enforcement of the ordinances, laws, and regulations is resumed.

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



## **Appendix B**

### **Unified Municipalities and Boroughs**

<u><i>Municipality/Borough</i></u>	<u><i>Classification</i></u>	<u><i>Date Incorporated</i></u>
Aleutians East Borough	Second Class	October 23, 1987
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

**Appendix C**  
**Cities Within Organized Boroughs**

***Aleutians East Borough***

Akutan  
Cold Bay  
False Pass  
King Cove  
Sand Point

***Lake and Peninsula Borough***

Chignik  
Egegik  
Newhalen  
Nondalton  
Pilot Point  
Port Heiden

***Denali Borough***

Anderson

***Matanuska-Susitna Borough***

Houston  
Palmer  
Wasilla

***Fairbanks North Star Borough***

Fairbanks  
North Pole

***North Slope Borough***

Anaktuvuk Pass  
Atkasuk  
Barrow (Utqiagvik)  
Kaktovik  
Nuiqsut  
Point Hope  
Wainwright

***Kenai Peninsula Borough***

Homer  
Kachemak  
Kenai  
Seldovia  
Seward  
Soldotna

***Northwest Arctic Borough***

Ambler  
Buckland  
Deering  
Kiana  
Kivalina  
Kobuk  
Kotzebue  
Noorvik  
Selawik  
Shungnak

***Ketchikan Gateway Borough***

Ketchikan  
Saxman

***Kodiak Island Borough***

Akhiok  
Kodiak  
Larsen Bay  
Old Harbor  
Ouzinkie  
Port Lions

***Petersburg Borough***

Kupreanof

\* All other boroughs do not have separate incorporated cities

*Source: 2016 Alaska Community Directory*

**Appendix D  
Incorporated Cities Within Alaska**

***Home Rule Cities***

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

***First Class Cities***

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

***Second Class Cities***

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

***Second Class Cities***

Brevig Mission  
Buckland  
Cheforak  
Chevak  
Chignik  
Chuathbaluk  
Clark's Point  
Coffman Cove  
Cold Bay  
Deering  
Delta Junction  
Diomedes  
Eagle  
Edna Bay  
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  
Whale Pass  
White Mountain  
Whittier

***Organized Under Federal Law***

Metlakatla

Source: 2017 Alaska Community Directory