

STATE OF ALASKA
DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2018
SHARED TAXES AND FEES
ANNUAL REPORT

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

Bill Walker
Governor

Sheldon Fisher
Commissioner

2018

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 2018 that ended June 30, 2018.

Introduction

Alaska statutes provide that a percentage of revenue collected from certain taxes and license fees shall be shared with municipalities in Alaska. The Tax Division within the Department of Revenue is responsible for accounting for taxes and fees subject to sharing and disbursing shared amounts to respective municipalities.

The following tax and license fee types are subject to sharing:

<i>Tax Type</i>	<i>Reference</i>	<i>Statutory Share</i>
Aviation Motor Fuel	43.40.010	60%
Commercial Passenger Vessel	43.52.230	\$5/passenger/port
Electric Cooperative	10.25.570	100%
Fisheries Business	43.75.130	50%
Fishery Resource Landing	43.77.060	50%
Telephone Cooperative	10.25.570	100%
<i>License Fee Type</i>		
Liquor	04.11.610	100%

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

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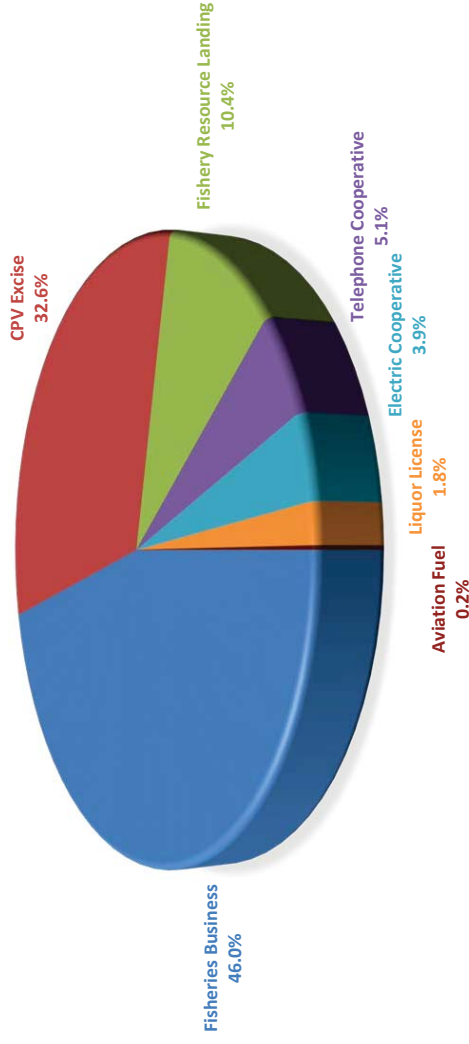
Retrospect

The Department of Revenue distributed taxes and fees to 125 communities throughout Alaska in FY 2018. Below is the top five municipalities and boroughs and their combined amount of shared taxes and fees for FY 2018 as well as a comparison to FY 2017.

FY 2018		FY 2017	
Unalaska	8,196,954	Unalaska	7,949,858
City & Borough of Juneau	5,348,967	City & Borough of Juneau	5,131,518
Skagway	4,216,035	Skagway	4,066,675
Bristol Bay Borough	3,891,767	Bristol Bay Borough	2,771,305
Ketchikan	2,713,801	Ketchikan	2,599,491
Subtotal	24,367,524	Subtotal	22,518,847
Other Municipalities	27,123,708	Other Municipalities	24,435,245
Total	<u>51,491,230</u>	Total	<u>46,954,092</u>

In addition to the shared taxes detailed in this report, the department of revenue in FY2018 transferred \$2,189,205 of fisheries business tax and fisheries landing tax to the Department of Commerce, Community, and Economic Development (DCCED). These funds, originating from the unorganized borough, are apportioned among fisheries management areas according to formulas and processes described in AS 29.60.450(b).

CHART 1 - SUMMARY OF SHARED TAXES AND FEES



--- Prior Year Comparison ---

Tax Type	FY 2018		FY 2017		FY 2016	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Fisheries Business	23,710,558	46.0%	\$21,245,657	45.2%	\$16,235,169	35.8%
Commercial Passenger Vessel	16,762,020	32.6%	16,023,756	34.1%	15,750,926	34.7%
Fishery Resource Landing	5,367,754	10.4%	4,518,891	9.6%	8,239,984	18.1%
Electric Cooperative	2,610,280	5.1%	1,936,837	4.1%	1,971,587	4.3%
Telephone Cooperative	1,993,464	3.9%	2,239,172	4.8%	2,123,388	4.7%
Liquor License Fees	948,450	1.8%	865,400	1.8%	938,675	2.1%
Aviation Motor Fuel	98,704	0.2%	124,379	0.3%	146,360	0.3%
Grand Total	\$51,491,230	100%	\$46,954,092	100%	\$45,406,089	100%

Table 1
Summary of Shared Taxes and Fees by Municipality

Municipality	FY 2018	FY 2017	Difference
Anchorage	1,323,960	1,338,243	(14,283)
Juneau	5,348,967	5,131,518	217,449
Sitka	1,704,375	1,287,084	417,291
Skagway	4,216,035	4,066,675	149,360
Wrangell	367,020	367,285	(265)
Total Municipalities	12,960,357	12,190,805	769,552
Borough			
Aleutians East	1,887,896	2,098,704	(210,808)
Bristol Bay	3,891,767	2,771,305	1,120,462
Denali	49,349	45,920	3,429
Fairbanks North Star	433,150	437,108	(3,958)
Haines	589,355	325,006	264,349
Kenai Peninsula	1,430,737	1,501,883	(71,146)
Ketchikan Gateway	2,676,032	2,592,278	83,754
Kodiak Island	1,974,407	1,082,940	891,467
Lake and Peninsula	229,719	257,156	(27,437)
Matanuska-Susitna	761,199	752,114	9,085
North Slope	790,011	526,418	263,593
Northwest Arctic	5,159	0	5,159
Petersburg	902,022	890,524	11,498
Yakutat	292,155	261,851	30,304
Total Boroughs	15,912,958	13,543,207	2,369,751
City			
Adak	198,487	110,655	87,832
Akhoik	0	99	(99)
Akutan	999,031	1,095,361	(96,330)
Alakanuk	961	1,021	(60)
Aleknagik	5,228	4,079	1,149
Ambler	11,256	637	10,619
Anderson	13,900	13,002	898
Angoon	785	803	(18)
Anvik	182	193	(11)
Atka	11,318	39,429	(28,111)
Barrow	25,857	24,782	1,075
Bethel	23,176	27,294	(4,118)
Brevig Mission	556	551	5
Buckland	11,694	0	11,694
Chefornak	0	0	0
Chevak	1,215	1,183	32
Chignik	98,919	65,166	33,753
Chuathbaluk	106	105	1
Clark's Point	264,016	368	263,648
Coffman Cove	2,100	1,294	806
Cordova	1,752,168	1,423,288	328,880
Craig	94,148	45,311	48,837
Deering	8,536	0	8,536
Delta Junction	17,004	9,733	7,271

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY 2018	FY 2017	Difference
Dillingham	517,530	466,075	51,455
Eek	436	450	(14)
Egegik	127,239	188,382	(61,143)
Ekwok	203	215	(12)
Elim	596	613	(17)
Emmonak	62,971	69,650	(6,679)
Fairbanks	204,458	193,771	10,687
False Pass	51,588	16,317	35,271
Fort Yukon	0	1,500	(1,500)
Galena	2,500	0	2,500
Gambell	914	908	6
Goodnews Bay	337	320	17
Grayling	287	286	1
Gustavus	329	410	(81)
Holy Cross	303	286	17
Homer	166,010	95,272	70,738
Hoonah	889,809	854,182	35,627
Hooper Bay	1,614	1,587	27
Houston	24,559	23,379	1,180
Huslia	519	494	25
Hydaburg	3,163	320	2,843
Kachemak	2,418	0	2,418
Kake	996	992	4
Kaltag	4,387	271	4,116
Kasaan	0	0	0
Kenai	220,531	143,158	77,373
Ketchikan	2,713,801	2,599,491	114,310
Kiana	15,066	733	14,333
King Cove	566,674	500,757	65,917
Kivalina	11,822	607	11,215
Klukwan	0	0	0
Klawock	2,759	538	2,221
Kobuk	6,769	303	6,466
Kodiak	994,468	1,036,269	(41,801)
Kotlik	898	919	(21)
Kotzebue	55,328	119,937	(64,609)
Koyuk	621	617	4
Larsen Bay	155,056	66,177	88,879
Lower Kalskag	313	282	31
Manokotak	1,701	1,634	67
Marshall	691	714	(23)
McGrath	1,500	0	1,500
Mekoryuk	408	415	(7)
Mountain Village	1,278	22,847	(21,569)
Nenana	7,963	2,484	5,479
New Stuyahok	642	647	(5)
Newhalen	429	430	(1)
Nightmute	357	299	58
Nome	28,715	60,492	(31,777)
Nondalton	375	377	(2)

Table 1
Summary of Shared Taxes and Fees by Municipality

	FY 2018	FY 2017	Difference
City			
Noorvik	14,692	902	13,790
North Pole	26,468	21,563	4,905
Nulato	480	486	(6)
Nunapitchuk	606	605	1
Old Harbor	394	397	(3)
Ouzinkie	0	0	0
Palmer	149,294	158,245	(8,951)
Pelican	4,801	1,968	2,833
Pilot Station	946	928	18
Pilot Point	3,131	31	3,100
Platinum	0	0	0
Port Alexander	0	0	0
Port Heiden	0	3,189	(3,189)
Port Lions	549	517	32
Quinhagak	1,060	1,019	41
Russian Mission	464	476	(12)
Saint George	0	0	0
Saint Mary's	1,044	1,046	(2)
Saint Michael	888	890	(2)
Saint Paul	623,980	906,129	(282,149)
Sand Point	275,604	463,507	(187,903)
Savoonga	3,075	1,417	1,658
Scammon Bay	784	775	9
Selawik	18,812	1,345	17,467
Seldovia	6,273	4,000	2,273
Seward	930,259	920,229	10,030
Shageluk	192	181	11
Shaktolik	499	493	6
Shishmaref	801	804	(3)
Shungnak	9,130	434	8,696
Soldotna	77,263	15,843	61,420
Stebbins	755	733	22
Tanana	0	1,500	(1,500)
Teller	390	391	(1)
Tenakee Springs	0	0	0
Togiak	166,446	100,900	65,546
Toksook Bay	806	835	(29)
Unalakleet	1,957	22,924	(20,967)
Unalaska	8,196,954	7,949,858	247,096
Upper Kalskag	418	413	5
Valdez	738,106	414,128	323,978
Wales	295	303	(8)
Wasilla	250,437	252,506	(2,069)
Whittier	717,889	628,009	89,880
Total Cities	22,617,915	21,220,080	1,397,835
Grand Total	51,491,230	46,954,092	4,537,138

Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2018 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	\$98,704	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	\$16,762,020	18
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	\$1,993,464	89
Fisheries Business AS 43.75.130	50% of fisheries business taxes are shared with the municipalities where fishery resources were processed. Taxes are shared as follows: 1) If processing occurred within an incorporated city, which is not located within an organized borough, 50% of the tax collected is shared with the city 2) If processing occurred in an incorporated city, which is located within an organized borough, 25% of the tax collected is shared with the city and 25% of the tax is shared with the borough 3) If processing occurred at a location within an organized borough but not within an incorporated city, 50% of the tax collected is shared with the borough	October	Preceding Fiscal Year	\$23,710,558	54
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	\$5,367,754	8
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	\$948,450	39
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	\$2,610,280	26
Total Shared				\$51,491,230	

Table 2
2018 Shared Amounts by Municipality by Tax and License Type

Municipality	Total	Aviation Fuel	CPV Excise*	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Anchorage	1,323,960	20,165	59,900	629,168	53,269	0	373,100	188,358
Juneau	5,348,967	52,002	4,769,390	0	447,875	0	79,700	0
Sitka	1,704,375	0	405,115	0	1,279,885	0	19,375	0
Skagway	4,216,035	0	4,201,435	0	0	0	14,600	0
Wrangell	367,020	0	51,415	0	307,405	0	8,200	0
Total Municipalities	12,960,357	72,167	9,487,255	629,168	2,088,434	0	494,975	188,358
Borough								
Aleutians East	1,887,896	0	0	0	1,887,896	0	0	0
Bristol Bay	3,891,767	0	0	10,432	3,820,480	0	0	60,855
Denali	49,349	0	0	15,226	0	0	0	34,123
Fairbanks North Star	433,150	0	0	433,052	98	0	0	0
Haines	589,355	0	224,270	551	352,884	0	11,650	0
Kenai Peninsula	1,430,737	0	489,698	78,171	860,097	0	0	2,771
Keichikan Gateway	2,676,032	9,131	2,252,488	0	414,413	0	0	0
Kodiak Island	1,974,407	0	37,625	17,321	1,742,302	177,159	0	0
Lake and Peninsula	229,719	0	0	430	229,289	0	0	0
Matanuska-Susitna	761,199	0	0	209,592	151	0	0	551,456
North Slope	790,011	0	0	0	0	0	0	790,011
Northwest Arctic	5,159	0	0	0	5,159	0	0	0
Petersburg	902,022	0	0	0	889,855	3,867	8,300	0
Yakutat	292,155	0	0	1,536	226,992	57,127	6,500	0
Total Boroughs	15,912,958	9,131	3,004,050	766,311	10,429,618	238,153	26,450	1,439,216

Table 2
2018 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	198,487	0	0	0	34,131	161,256	3,100	0
Akhiok	0	0	0	0	0	0	0	0
Akutan	999,031	0	0	0	999,031	0	0	0
Alakanuk	961	0	0	961	0	0	0	0
Aleknagik	5,228	0	0	525	0	0	0	4,703
Ambler	11,256	0	0	615	0	0	0	10,641
Anderson	13,900	0	0	11,139	0	0	0	2,761
Angoon	785	0	0	785	0	0	0	0
Anvik	182	0	0	182	0	0	0	0
Atka	11,318	0	0	0	11,318	0	0	0
Barrow	25,857	0	0	25,857	0	0	0	0
Bethel	23,176	0	0	19,576	0	0	3,600	0
Brevig Mission	556	0	0	556	0	0	0	0
Buckland	11,694	0	0	0	0	0	0	11,694
Chefornak	0	0	0	0	0	0	0	0
Chevak	1,215	0	0	1,215	0	0	0	0
Chignik	98,919	0	0	0	98,919	0	0	0
Chuathbaluk	106	0	0	106	0	0	0	0
Clark's Point	264,016	0	0	0	263,328	0	0	688
Coffman Cove	2,100	0	0	0	2,100	0	0	0
Cordova	1,752,168	0	0	13,152	1,429,951	0	11,950	297,115
Craig	94,148	0	0	0	88,948	0	5,200	0
Deering	8,536	0	0	0	0	0	0	8,536
Delta Junction	17,004	0	0	9,904	0	0	7,100	0
Dillingham	517,530	0	0	8,304	443,905	0	4,000	61,321
EEK	436	0	0	436	0	0	0	0
Egegik	127,239	0	0	0	127,239	0	0	0
Ekwok	203	0	0	203	0	0	0	0
Elim	596	0	0	596	0	0	0	0
Emmonak	62,971	0	0	1,804	61,167	0	0	0
Fairbanks	204,458	0	0	112,158	0	0	92,300	0
False Pass	51,588	0	0	0	51,588	0	0	0
Fort Yukon	0	0	0	0	0	0	0	0
Galena	2,500	0	0	0	0	0	2,500	0
Gambell	914	0	0	914	0	0	0	0
Goodnews Bay	337	0	0	337	0	0	0	0

Table 2
2018 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	287	0	0	287	0	0	0	0
Gustavus	329	0	0	0	329	0	0	0
Holy Cross	303	0	0	303	0	0	0	0
Homer	166,010	0	31,533	49,378	59,449	0	25,650	0
Hoonah	889,809	0	788,005	2,090	95,089	0	4,625	0
Hooper Bay	1,614	0	0	1,614	0	0	0	0
Houston	24,559	0	0	6,892	52	0	4,000	13,615
Huslia	519	0	0	519	0	0	0	0
Hydaburg	3,163	0	0	0	3,163	0	0	0
Kachemak	2,418	0	0	2,418	0	0	0	0
Kake	996	0	0	996	0	0	0	0
Kaitag	4,387	0	0	320	4,067	0	0	0
Kasaan	0	0	0	0	0	0	0	0
Kenai	220,531	6,352	0	62,094	126,185	0	25,900	0
Keetchikan	2,713,801	0	2,252,488	0	414,413	0	46,900	0
Kiana	15,066	0	0	744	0	0	1,500	12,822
King Cove	566,674	0	0	0	564,174	0	2,500	0
Kivalina	11,822	0	0	636	0	0	0	11,186
Klukwan	0	0	0	0	0	0	0	0
Klawock	2,759	0	0	0	1,259	0	1,500	0
Kobuk	6,769	0	0	296	0	0	0	6,473
Kodiak	994,468	6,284	37,625	46,817	859,223	21,419	23,100	0
Kotlik	898	0	0	898	0	0	0	0
Kotzebue	55,328	0	0	9,680	5,159	0	1,500	38,989
Koyuk	621	0	0	621	0	0	0	0
Larsen Bay	155,056	0	0	0	155,056	0	0	0
Lower Kalskag	313	0	0	313	0	0	0	0
Manokotak	1,701	0	0	0	0	0	0	1,701
Marshall	691	0	0	691	0	0	0	0
McGrath	1,500	0	0	0	0	0	1,500	0
Mekoryuk	408	0	0	408	0	0	0	0
Mountain Village	1,278	0	0	1,278	0	0	0	0
Nenana	7,963	0	0	2,463	0	0	5,500	0

Table 2
2018 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	642	0	0	642	0	0	0	0
Newhalen	429	0	0	429	0	0	0	0
Nightmute	357	0	0	357	0	0	0	0
Nome	28,715	0	8,715	0	0	0	20,000	0
Nondalton	375	0	0	375	0	0	0	0
Noorvik	14,692	0	0	914	0	0	0	13,778
North Pole	26,468	0	0	16,570	98	0	9,800	0
Nulato	480	0	0	480	0	0	0	0
Nunapitchuk	606	0	0	606	0	0	0	0
Old Harbor	394	0	0	394	0	0	0	0
Ouzinkie	0	0	0	0	0	0	0	0
Palmer	149,294	1,451	0	24,159	0	0	12,700	110,984
Pilot Station	946	0	0	946	0	0	0	0
Pelican	4,801	0	0	0	4,801	0	0	0
Pilot Point	3,131	0	0	0	3,131	0	0	0
Platinum	0	0	0	0	0	0	0	0
Port Lions	549	0	0	549	0	0	0	0
Port Alexander	0	0	0	0	0	0	0	0
Port Heiden	0	0	0	0	0	0	0	0
Quinhagak	1,060	0	0	1,060	0	0	0	0
Russian Mission	464	0	0	464	0	0	0	0
Saint George	0	0	0	0	0	0	0	0
Saint Mary's	1,044	0	0	1,044	0	0	0	0
Saint Michael	888	0	0	888	0	0	0	0
Saint Paul	623,980	0	0	0	623,979	1	0	0
Sand Point	275,604	0	0	0	273,104	0	2,500	0
Savoonga	3,075	0	0	1,098	1,977	0	0	0
Scammon Bay	784	0	0	784	0	0	0	0
Selawik	18,812	0	0	1,333	0	0	0	17,479
Seldovia	6,273	0	0	2,273	0	0	4,000	0
Seward	930,259	0	458,165	0	456,144	0	15,950	0
Shageluk	192	0	0	192	0	0	0	0
Shakttoolik	499	0	0	499	0	0	0	0
Shishmaref	801	0	0	801	0	0	0	0
Shungnak	9,130	0	0	435	0	0	0	8,695

Table 2
2018 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	77,263	1,595	0	52,993	2,775	0	20,000	0
Stebbins	755	0	0	755	0	0	0	0
Tanana	0	0	0	0	0	0	0	0
Teller	390	0	0	390	0	0	0	0
Tenakee Springs	0	0	0	0	0	0	0	0
Togiak	166,446	0	0	1,433	73,227	91,786	0	0
Toksook Bay	806	0	0	806	0	0	0	0
Unalakleet	1,957	0	0	1,957	0	0	0	0
Unalaska	8,196,954	0	18,125	0	3,306,990	4,855,139	16,700	0
Upper Kalskag	418	0	0	418	0	0	0	0
Valdez	738,106	0	1,710	30,629	512,449	0	16,700	176,618
Wales	295	0	0	295	0	0	0	0
Wasilla	250,437	1,723	0	46,556	99	0	29,150	172,909
Whittier	717,889	0	674,320	3,480	34,489	0	5,600	0
Total Cities	22,617,915	17,406	4,270,685	597,985	11,192,506	5,129,601	427,025	982,706
Grand Total	51,491,230	98,704	16,762,020	1,993,464	23,710,558	5,367,754	948,450	2,610,280

Number of Communities Shared With	125	8	18	89	54	8	39	26
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* Commercial Passenger Vessel

**Table 3
Aviation Motor Fuel Tax**

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Municipality						
Anchorage (Merrill Field)	20,165	15,218	18,158	12,961	18,998	85,500
Juneau	52,002	67,086	84,672	76,046	89,245	369,051
Total Municipalities	72,167	82,304	102,830	89,007	108,243	454,551
Borough						
Ketchikan Gateway	9,131	23,737	24,915	31,954	29,112	118,849
Total Borough	9,131	23,737	24,915	31,954	29,112	118,849
City						
Kenai	6,352	7,387	7,249	9,567	5,681	36,236
Kodiak	6,284	6,417	7,663	5,783	5,404	31,551
Palmer	1,451	2,003	1,276	2,626	2,931	10,287
Soldotna	1,595	878	1,262	1,830	2,257	7,822
Wasilla	1,723	1,653	1,165	1,033	1,667	7,241
Total Cities	17,406	18,338	18,615	20,839	17,940	93,137
Grand Total¹	98,704	124,379	146,360	141,801	155,295	666,537
Cost of Collection	206	243	333	3,708	3,363	7,647
Number of Communities Shared With	8	8	8	8	8	8

¹ Net of cost of collection.

Table 4
Commercial Passenger Vessel (CPV) Excise Tax

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Municipality						
Anchorage	59,900	53,870	54,110	26,200	2,975	197,055
Juneau	4,769,390	4,622,160	4,460,365	4,393,395	4,598,565	22,843,875
Sitka	405,115	309,510	218,350	157,340	302,985	1,393,300
Skagway	4,201,435	4,053,375	4,028,545	4,008,335	4,062,215	20,353,905
Wrangell	51,415	39,630	38,845	24,065	31,430	185,385
Total Municipalities	9,487,255	9,078,545	8,800,215	8,609,335	8,998,170	44,973,520
Borough						
Haines	224,270	185,095	206,430	144,020	140,635	900,450
Kenai Peninsula	489,698	486,380	474,225	361,658	307,578	2,119,539
Ketchikan Gateway	2,252,488	2,163,570	2,141,633	2,032,375	2,240,210	10,830,276
Kodiak Island	37,625	30,888	30,255	13,925	4,600	117,293
Total Boroughs	3,004,080	2,865,933	2,852,543	2,551,978	2,693,023	13,967,558
City						
Homer	31,533	27,630	27,055	13,925	33,542	133,685
Hoonah	788,005	771,595	722,575	688,980	626,225	3,597,380
Hooper Bay	0	0	0	0	0	0
Ketchikan	2,252,488	2,163,570	2,141,633	2,032,375	2,240,210	10,830,276
Kodiak	37,625	30,888	30,255	13,925	4,600	117,293
Nome	8,715	0	0	0	0	0
Seward	458,165	458,750	447,170	347,733	306,723	2,018,541
Unalaska	18,125	6,505	8,155	1,650	4,165	38,600
Valdez	1,710	0	0	0	1,265	2,975
Whittier	674,320	620,340	721,325	791,550	950,635	3,758,170
Total Cities	4,270,685	4,079,278	4,098,168	3,890,138	4,167,365	20,496,920
Grand Total	16,762,020	16,023,756	15,750,926	15,051,451	15,858,558	79,437,998
Number of Communities Shared With	18	16	16	16	17	17

Table 5
Electric Cooperative Tax

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Municipality						
Anchorage	629,168	596,319	642,208	642,099	657,254	3,167,048
Total Municipalities	629,168	596,319	642,208	642,099	657,254	3,167,048
Borough						
Bristol Bay	10,432	9,884	9,990	18,674	0	48,980
Denali	15,226	15,653	17,555	18,348	19,700	86,482
Fairbanks North Star	433,052	437,007	429,248	420,825	416,866	2,136,998
Haines	551	537	567	537	536	2,728
Kenai Peninsula	78,171	236,726	152,672	153,185	157,328	778,082
Kodiak Island	17,321	16,481	16,987	17,206	15,792	83,787
Lake and Peninsula	430	389	403	1,354	1,095	3,671
Matanuska-Susitna	209,592	201,004	200,342	202,072	200,454	1,013,464
Northwest Arctic	0	0	0	845	891	1,736
Yakutat	1,536	0	0	0	0	1,536
Total Boroughs	766,311	917,681	827,764	833,046	812,662	4,155,928
City						
Alakanuk	961	1,021	1,019	1,080	1,089	5,170
Aleknagik	525	489	464	478	491	2,447
Ambler	615	637	643	583	611	3,089
Anderson	11,139	10,479	874	889	864	24,245
Angoon	785	803	786	794	790	3,958
Anvik	182	193	198	188	199	960
Barrow	25,857	24,782	24,994	50,155	0	125,788
Bethel	19,576	19,794	19,925	12,960	0	72,255
Brevig Mission	556	551	534	522	545	2,708
Chevak	1,215	1,183	1,185	1,177	1,216	5,976
Chuathbaluk	106	105	117	110	121	559
Cordova	13,152	11,692	13,527	12,812	13,222	64,405
Delta Junction	9,904	9,733	7,185	8,156	7,775	42,753
Dillingham	8,304	8,122	8,185	8,347	8,481	41,439
EEK	436	450	419	401	397	2,103
Ekwok	203	215	205	221	235	1,079

Table 5
Electric Cooperative Tax

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Elim	596	613	598	576	571	2,954
Emmonak	1,804	1,851	1,890	1,895	1,792	9,232
Fairbanks	112,158	113,371	113,289	113,966	117,211	569,995
Gambell	914	908	885	914	927	4,548
Goodnews Bay	337	320	320	321	350	1,648
Graying	287	286	276	272	276	1,397
Holy Cross	303	286	286	299	314	1,488
Homer	49,378	0	24,878	25,306	26,845	126,407
Hoonah	2,090	2,137	2,137	2,128	2,102	10,594
Hooper Bay	1,614	1,587	1,587	1,545	1,530	7,863
Houston	6,892	6,302	6,302	6,455	5,186	31,137
Huslia	519	494	494	489	468	2,464
Kachemak	2,418	0	1,194	1,222	1,274	6,108
Kake	996	992	1,012	1,246	1,391	5,637
Kaltag	320	271	291	324	337	1,543
Kenai	62,094	0	32,165	32,038	32,361	158,658
Kiana	744	733	749	721	724	3,671
Kivalina	636	607	571	581	615	3,010
Klukwan	0	0	0	173	0	173
Kobuk	296	303	284	274	335	1,492
Kodiak	46,817	44,152	45,637	45,288	44,685	226,579
Kotlik	898	919	937	921	938	4,613
Kotzebue	9,680	9,592	9,920	9,945	10,160	49,297
Koyuk	621	617	595	584	623	3,040
Lower Kalskag	313	282	261	245	245	1,346
Marshall	691	714	715	721	767	3,608
Mekoryuk	408	415	415	420	429	2,087
Mountain Village	1,278	1,302	1,350	1,343	1,388	6,661
Nenana	2,463	2,484	2,475	2,434	2,514	12,370
New Stuyahok	642	647	649	661	669	3,268
Newhalen	429	430	434	444	461	2,198
Nightmute	357	299	303	289	302	1,550
Nondalton	375	377	398	412	435	1,997
Noorvik	914	902	942	890	935	4,583
North Pole	16,570	17,462	18,422	30,459	47,602	130,515
Nulato	480	486	459	467	491	2,383

Table 5
Electric Cooperative Tax

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Nunapitchuk	606	605	591	590	597	2,989
Old Harbor	394	397	381	391	393	1,956
Palmer	24,159	23,782	23,627	21,959	22,342	115,869
Pilot Station	946	928	857	807	877	4,415
Port Lions	549	517	524	568	538	2,696
Quinhagak	1,060	1,019	1,043	1,000	962	5,084
Russian Mission	464	476	469	486	489	2,384
Saint Mary's	1,044	1,046	1,056	1,001	1,024	5,171
Saint Michael	888	890	843	816	832	4,269
Savoonga	1,098	1,135	1,040	1,036	1,053	5,362
Scammon Bay	784	775	785	798	792	3,934
Selawik	1,333	1,345	1,312	1,248	1,383	6,621
Seldovia	2,273	0	1,080	1,046	1,112	5,511
Shageluk	192	181	175	173	176	897
Shaktolik	499	493	501	511	507	2,511
Shishmaref	801	804	804	809	809	4,027
Shungnak	435	434	443	468	495	2,275
Soldotna	52,893	0	26,151	24,903	26,364	130,311
Stebbins	755	733	730	719	729	3,666
Teller	390	391	383	378	395	1,937
Togiak	1,433	1,431	1,424	1,449	1,452	7,189
Toksook Bay	806	835	827	791	800	4,059
Unalakleet	1,957	1,999	2,072	2,065	2,063	10,156
Upper Kalskag	418	413	395	377	398	2,001
Valdez	30,629	29,709	29,854	29,696	30,416	150,304
Wales	295	303	277	280	272	1,427
Wasilla	46,556	46,630	46,855	44,760	45,860	230,661
Whittier	3,480	3,176	3,638	3,226	3,773	17,293
Total Cities	597,985	422,835	501,517	527,492	490,192	2,540,023
Grand Total¹	1,993,464	1,936,835	1,971,489	2,002,637	1,960,108	9,862,999
Cost of Collection²	5,000	5,000	5,000	4,344	4,344	23,688
Number of Communities Shared With	89	83	88	90	86	90

¹ Net of cost of collection

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

**Table 6
Fisheries Business Tax**

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Municipality						
Anchorage	53,269	92,250	122,012	202,096	181,607	651,234
Juneau	447,875	389,022	312,519	364,624	395,010	1,909,050
Sitka	1,279,885	953,324	879,793	1,009,033	1,127,772	5,249,807
Wrangell	307,405	314,455	233,563	392,076	329,987	1,577,486
Total Municipalities	2,088,434	1,749,051	1,547,887	1,967,829	2,034,376	9,387,577
Borough						
Aleutians East	1,887,896	2,093,687	1,606,523	1,835,070	1,769,278	9,192,454
Bristol Bay	3,820,480	2,705,606	1,004,436	2,809,548	2,010,471	12,350,541
Denali	0	0	0	0	0	0
Fairbanks North Star	98	101	196	0	195	590
Haines	352,884	128,174	121,208	212,855	438,390	1,253,511
Kenai Peninsula	860,097	771,171	541,757	629,725	919,123	3,721,873
Ketchikan Gateway	414,413	404,971	199,188	238,773	783,700	2,041,045
Kodiak Island	1,742,302	1,022,586	1,197,033	1,301,537	1,561,675	6,825,133
Lake and Peninsula	229,289	256,767	69,452	352,016	556,758	1,464,282
Matanuska-Susitna	151	127	181	254	112	825
Northwest Arctic	5,159	0	0	0	371	5,530
Petersburg*	889,855	877,158	336,848	820,118	1,249,730	4,173,709
Yakutat	226,992	218,773	198,800	191,216	250,998	1,086,779
Total Boroughs	10,429,618	8,479,121	5,275,622	8,391,112	9,540,801	42,116,272
City						
Adak	34,131	34,908	44,636	67,968	122,489	304,132
Akhiok	0	99	0	0	0	99
Akutan	999,031	1,090,445	973,202	943,814	877,450	4,883,942
Aleknagik	0	0	67	4,676	0	4,743
Atka	11,318	15,479	31,852	34,706	29,615	122,970
Bethel	0	0	0	0	2,632	2,632
Cheformak	0	0	0	0	1,823	1,823
Chignik	98,919	65,166	33,372	62,800	310,422	570,679

Table 6
Fisheries Business Tax

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Clark's Point	263,328	0	0	24	0	263,352
Coffman Cove	2,100	1,294	869	1,635	1,982	7,880
Cordova	1,429,951	1,160,157	709,305	1,023,286	1,661,223	5,983,922
Craig	88,948	37,961	150,045	342,739	314,704	934,397
Delta Junction	0	0	0	0	0	0
Dillingham	443,905	398,350	167,849	433,564	407,654	1,851,322
Egegik	127,239	188,382	29,930	152,839	181,974	680,364
Emmonak	61,167	67,799	17,544	26,846	25,883	199,239
False Pass	51,588	16,317	25,814	21,677	14,291	129,687
Goodnews Bay	0	0	0	0	0	0
Gustavus	329	410	540	231	301	1,811
Homer	59,449	43,242	20,456	21,004	54,283	198,434
Hoonah	95,089	76,350	87,436	76,574	110,249	445,698
Hooper Bay	0	0	0	0	289	289
Houston	52	60	96	0	88	296
Hydaburg	3,163	320	149	1,184	1,491	6,307
Kake	0	0	0	14,901	24,241	39,142
Kaitag	4,067	0	0	0	0	4,067
Kasaan	0	0	0	2,300	1,005	3,305
Kenai	126,185	115,821	161,515	195,703	289,411	888,635
Ketchikan	414,413	404,971	199,435	237,876	743,083	1,999,778
King Cove	564,174	499,257	386,374	404,385	510,155	2,364,345
Klawock	1,259	538	1,671	180	0	3,648
Kodiak	859,223	926,525	525,670	1,021,500	1,164,404	4,497,322
Kotzebue	5,159	0	0	0	371	5,530
Larsen Bay	155,056	66,177	37,570	106,594	154,709	520,106
Marshall	0	0	0	0	0	0
Mekoryuk	0	0	0	0	1,266	1,266
Mountain Village	0	21,545	2,979	0	0	24,524
Nenana	0	0	0	0	265	265
Nome	0	50,692	0	28,842	30,280	109,814
North Pole	98	101	196	0	195	590
Old Harbor	0	0	6	11	41	58
Ouzinkie	0	0	0	0	0	0
Palmer	0	0	0	0	0	0
Pelican	4,801	1,968	473	846	245	8,333

**Table 6
Fisheries Business Tax**

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Petersburg*	0	0	0	0	0	0
Pilot Point	3,131	31	0	0	0	3,162
Platinum	0	0	16,174	36,250	177,093	229,517
Port Alexander	0	0	238	0	0	238
Port Heiden	0	3,189	6,149	0	0	9,338
Port Lions	0	0	0	0	1,890	1,890
Quinhagak	0	0	0	0	0	0
Saint George	0	0	0	0	0	0
Saint Mary's	0	0	0	15,761	17,143	32,904
Saint Paul	623,979	892,296	879,802	1,053,712	1,183,913	4,633,702
Sand Point	273,104	458,805	200,421	253,123	236,923	1,422,376
Savoonga	1,977	282	0	2,735	2,097	7,091
Seldovia	0	0	0	0	0	0
Seward	456,144	440,958	280,935	334,691	482,543	1,995,271
Soldotna	2,775	1,765	586	2,841	1,969	9,936
Tanana	0	0	0	0	0	0
Tenakee Springs	0	0	0	0	0	0
Togiak	73,227	64,130	30,639	91,511	107,578	367,085
Toksook Bay	0	0	0	0	1,866	1,866
Unalakleet	0	20,925	0	29,006	22,923	72,854
Unalaska	3,306,990	3,649,322	4,018,888	3,752,155	3,307,022	18,034,377
Valdez	512,449	200,438	290,247	230,134	621,634	1,854,902
Wasilla	99	67	84	29	0	279
Whittier	34,489	943	78,446	89,479	133,884	337,241
Total Cities	11,192,506	11,017,485	9,411,660	11,120,132	13,336,992	56,078,775
Grand Total	23,710,558	21,245,657	16,235,169	21,479,073	24,912,169	107,582,624
Number of Communities Shared With	54	55	54	55	63	73
Additional Sharing with DCCED	1,284,789	1,621,591	1,414,686 0	1,611,355 0	1,581,457	7,513,878

Table 7
Fishery Resource Landing Tax

Municipality	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Juneau	0	0	0	0	0	0
Sitka	0	0	14,311	0	13,914	28,225
Wrangell	0	0	0	0	0	0
Total Municipalities	0	0	14,311	0	13,914	28,225
Borough						
Aleutians East	0	5,017	35,222	20,922	28,256	89,417
Kenai Peninsula	0	4,469	0	14,338	14,108	32,915
Kodiak Island	177,159	12,985	55,488	19,897	31,958	297,487
Lake and Peninsula	0	0	0	0	0	0
Petersburg*	3,867	5,766	0	0	3,488	13,121
Yakutat	57,127	39,078	15,925	0	0	112,130
Total Boroughs	238,153	67,315	106,635	55,157	77,810	545,070
City						
Adak	161,256	74,247	103,209	1,683	54,660	395,055
Akhiok	0	0	0	0	0	0
Aleknagik	0	0	0	0	0	0
Akutana	0	4,916	0	0	12,625	17,541
Atka	0	23,950	53,611	13,411	21,349	112,321
Clark's Point	0	0	0	0	0	0
Cordova	0	0	4,330	6,015	0	10,345
Homer	0	0	0	0	0	0
Kodiak	21,419	9,587	52,979	10,858	31,958	126,801
Old Harbor	0	0	2,509	8,835	0	11,344
Ouzinkie	0	0	0	204	0	204
Petersburg*	0	0	0	0	0	0
Saint Paul	1	9,833	16,625	16,891	21,723	65,073
Sand Point	0	102	35,222	0	4,394	39,718
Seward	0	2,071	0	14,338	14,108	30,517
Togiak	91,786	35,339	74,049	9,077	5,759	216,010
Unalaska	4,855,139	4,291,531	7,776,504	2,989,207	4,890,289	24,802,670
Total Cities	5,129,601	4,451,576	8,119,038	3,070,519	5,056,865	25,827,599
GRAND TOTAL	5,367,754	4,518,891	8,239,984	3,125,676	5,148,589	26,400,894
Number of Communities Shared With	8	13	13	12	14	18
Additional Sharing with DCCED	904,416	590,867	1,188,666	109,137	302,237	3,095,323

Table 8
Liquor License Fees

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Municipality						
Anchorage	373,100	400,350	388,100	368,550	372,600	1,902,700
Juneau	79,700	53,250	77,300	56,250	61,300	327,800
Sitka	19,375	24,250	25,125	21,750	21,875	112,375
Skagway	14,600	13,300	15,300	8,975	14,900	67,075
Wrangell	8,200	13,200 *	8,200 *	13,200	8,200	51,000
Total Municipalities	494,975	504,350	514,025	468,725	478,875	2,460,950
Borough						
Bristol Bay	0	0	625	12,350	11,125	24,100
Haines	11,650	11,200	11,350	13,700	11,650	59,550
Petersburg*	8,300	7,600	7,700	8,200	10,500	42,300
Ketchikan Gateway	0	0	0	0	0	0
Yakutat	6,500	4,000	6,500	4,000	6,500	27,500
Total Boroughs	26,450	22,800	26,175	38,250	39,775	153,450
City						
Adak	3,100	1,500	3,100	1,500	3,100	12,300
Bethel	3,600	0	0	0	0	3,600
Cordova	11,950	12,900	11,950	12,300	11,650	60,750
Craig	5,200	7,350	5,200	8,600	5,200	31,550
Delta Junction	7,100	0	0	0	0	7,100
Dillingham	4,000	5,200	4,000	4,900	4,600	22,700
Fairbanks	92,300	80,400	90,200	78,200	81,300	422,400
Fort Yukon	0	1,500	0	1,500	0	3,000
Galena	2,500	0	2,500	1,500	2,500	9,000
Gustavus	0	0	0	0	0	0
Homer	25,650	24,400	24,750	23,200	24,350	122,350
Hoonah	4,625	4,100	4,625	4,100	4,625	22,075
Houston	4,000	3,100	3,850	3,100	0	14,050

Table 8
Liquor License Fees

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Wake	0	0	0	0	0	0
Kenai	25,900	19,950	20,300	19,350	21,700	107,200
Ketchikan	46,900	30,950	44,000	31,250	48,000	201,100
Kiana	1,500	0	0	0	0	1,500
King Cove	2,500	1,500	2,500	4,000	2,500	13,000
Klawock	1,500	0	1,500	0	1,500	4,500
Kodiak	23,100	18,700	23,100	18,700	23,100	106,700
Kotzebue	1,500	0	1,500	2,500	1,500	7,000
McGrath	1,500	0	0	0	0	1,500
Nenana	5,500	0	0	0	0	5,500
Nome	20,000	9,800	20,600	14,800	18,700	83,900
North Pole	9,800	4,000	7,900	5,200	4,800	31,700
Palmer	12,700	12,500	14,800	11,500	12,900	64,400
Petersburg*	0	0	0	0	0	0
Saint Paul	0	4,000	0	4,000	0	8,000
Sand Point	2,500	4,600	2,500	4,600	2,500	16,700
Seldovia	4,000	4,000	4,000	4,600	4,000	20,600
Seward	15,950	18,450	15,950	19,350	16,700	86,400
Soldotna	20,000	13,200	20,000	14,500	17,500	85,200
Tanana	0	1,500	0	1,500	0	3,000
Unalaska	16,700	2,500	16,700	2,500	16,700	55,100
Valdez	16,700	10,800	15,050	12,300	20,650	75,500
Wasilla	29,150	30,300	28,400	27,200	27,500	142,550
Whittier	5,600	3,550	5,600	4,300	5,600	24,650
Total Cities	427,025	330,750	394,575	341,050	383,175	1,876,575
GRAND TOTAL	948,450	857,900	934,775	848,025	901,825	4,490,975
Number of Communities Shared With	39	35	36	38	34	43

Table 9
Telephone Cooperative Tax

Municipality	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Anchorage	188,358	180,236	182,244	186,126	199,612	936,576
Total Municipalities	188,358	180,236	182,244	186,126	199,612	936,576
Borough						
Bristol Bay	60,855	55,815	57,640	59,406	64,933	298,649
Denali	34,123	30,267	30,147	30,769	31,403	156,709
Kenai Peninsula	2,771	3,137	3,779	3,832	3,944	17,463
Matanuska-Susitna	551,456	550,983	557,220	547,372	551,086	2,758,117
North Slope	790,011	526,418	411,125	355,212	325,828	2,408,594
Northwest Arctic	0	0	0	1,253	1,277	2,530
Total Boroughs	1,439,216	1,166,620	1,059,911	997,844	978,471	5,642,062
City						
Aleknagik	4,703	3,590	3,794	3,455	2,733	18,275
Ambler	10,641	0	4,108	865	917	16,531
Anderson	2,761	2,523	2,582	2,553	1,864	12,283
Buckland	11,694	0	5,225	1,135	1,205	19,259
Clark's Point	688	368	292	350	491	2,189
Cordova	297,115	238,539	214,104	215,932	220,862	1,186,552
Deering	8,536	0	3,431	600	535	13,102
Dillingham	61,321	54,403	57,355	59,691	68,912	301,682
Houston	13,615	13,917	14,306	14,328	16,352	72,518
Kiana	12,822	0	4,954	1,076	1,177	20,029
Kivalina	11,186	0	4,932	984	1,073	18,175
Kobuk	6,473	0	2,554	512	646	10,185
Kotzebue	38,989	110,345	63,059	14,610	16,221	243,224
Manokotak	1,701	1,634	1,734	1,982	2,351	9,402
Nenana	0	0	0	0	13	13
Noorvik	13,778	0	6,093	1,199	1,338	22,408

Table 9
Telephone Cooperative Tax

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	Total All Years
Palmer	110,984	119,960	133,645	123,961	111,955	600,505
Selawik	17,479	0	7,013	1,603	1,855	27,950
Seward	0	0	0	0	0	0
Shungnak	8,695	0	3,583	753	823	13,854
Valdez	176,618	173,181	170,241	169,269	164,403	853,712
Wasilla	172,909	173,856	178,228	176,292	176,365	877,650
Total Cities	982,706	892,316	881,233	791,150	792,091	4,339,498
Grand Total¹	2,610,280	2,239,172	2,123,388	1,975,120	1,970,174	10,918,136
Cost of Collection²	1,500	1,500	1,500	1,244	1,244	6,988
Number of Communities Shared With	26	18	28	28	28	29

¹ Net of cost of collection

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

Appendix A - Statutes

Aviation Motor Fuel Tax

Sec. 43.40.010. Tax on transfers or consumption of motor fuel and expenditure of proceeds. (e) Sixty percent of the proceeds of the revenue from the motor fuel taxes on aviation fuel, excluding the amount determined to have been spent by the state in its collection, shall be refunded to a municipality owning and operating or leasing and operating an airport in the proportion that the revenue was collected at the municipal airport. All other proceeds of the motor fuel taxes on aviation fuel shall be paid into a special aviation fuel tax account in the state general fund. The legislature may appropriate funds from this account for capital or operating costs of airports.

Commercial Passenger Vessel Excise Tax

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

Electric Cooperative Tax

Sec. 10.25.570. Refund to local governments.

The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the proportion that the revenue was earned within the city or the borough area outside the city. However, taxes collected on gross revenue earned by a telephone cooperative or on the sale of electricity by an electric cooperative outside a city or organized borough shall be retained by the state and deposited into its general fund.

Fisheries Business Tax

Sec. 43.75.130. Refund to local governments.

(a) Except as provided in (d) of this section, the commissioner shall pay

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

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

(3) to each borough

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

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

(b) [Repealed, § 20 ch 61 SLA 2014.]

(c) [Repealed, § 7 ch 79 SLA 1986.]

Appendix A - Statutes

Fisheries Business Tax (Continued)

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

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

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

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

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

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

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

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

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

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

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

(e) Notwithstanding the provisions of (d) of this section, a city may adopt an ordinance to transfer a portion of the

funds received under (d)(1) of this section to the borough in which the city is located.

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

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

Sec. 43.75.137. Additional refund.

To the extent that appropriations are available for the purpose, and notwithstanding the requirement of AS 37.07.080(e) that approval of the office of management and budget is required, an amount equal to 50 percent of the tax revenue that is collected under this chapter from fisheries businesses and is not subject to division with a municipality under AS 43.75.130 shall be transmitted each fiscal year, without the approval of the office of management and budget, by the department to the Department of Commerce, Community, and Economic Development for disbursement to eligible municipalities under AS 29.60.450.

Fishery Resource Landing Tax

Sec. 43.77.060. Revenue sharing. (a) Subject to appropriation by the legislature and except as provided in (b) of this section, the commissioner shall pay to each

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

Appendix A - Statutes

Fishery Resource Landing Tax (Continued)

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

(3) borough

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

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

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

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

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

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

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

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

(2) borough that is incorporated after

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

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

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

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

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

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

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

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

Telephone Cooperative Tax

Sec. 10.25.570. Refund to local governments.

The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the proportion that the revenue was earned within the city or the borough area outside the city. However, taxes collected on gross revenue earned by a telephone cooperative or on the sale of electricity by an electric cooperative outside a city or organized borough shall be retained by the state and deposited into its general fund.

Liquor License Fees

Sec. 04.11.610. Refund to municipalities.

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

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

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

Appendix B Unified Municipalities and Boroughs

<u>Municipality/Borough</u>	<u>Classification</u>	<u>Date Incorporated</u>
Aleutians East Borough	Second Class	October 23, 1987
Bristol Bay Borough	Second Class	October 2, 1962
City and Borough of Juneau	Unified Home Rule	July 1, 1970
City and Borough of Sitka	Unified Home Rule	December 2, 1971
City and Borough of Wrangell	Unified Home Rule	May 30, 2008
City and Borough of Yakutat	Non-Unified Home Rule	September 22, 1992
Denali Borough	Non-Unified Home Rule	December 7, 1990
Fairbanks North Star Borough	Second Class	January 1, 1964
Haines Borough	Non-Unified Home Rule	October 17, 2002
Kenai Peninsula Borough	Second Class	January 1, 1964
Ketchikan Gateway Borough	Second Class	September 6, 1963
Kodiak Island Borough	Second Class	September 24, 1963
Lake and Peninsula Borough	Non-Unified Home Rule	April 26, 1989
Matanuska-Susitna Borough	Second Class	January 1, 1964
Municipality of Anchorage	Unified Home Rule	September 15, 1975
Municipality of Skagway	First Class	June 25, 2007
North Slope Borough	Non-Unified Home Rule	July 2, 1972
Northwest Arctic Borough	Non-Unified Home Rule	June 2, 1986
Petersburg Borough	Non-Unified Home Rule	January 3, 2013

Source: 2017 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 (Utqiagvik)
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: 2017 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
Cheformak
Chevak
Chignik
Chuathbaluk
Clark's Point
Coffman Cove
Cold Bay
Deering
Delta Junction
Diomede
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
Shaktoolik
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