

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



*Fiscal Year 2020*  
**SHARED TAXES AND FEES**  
**ANNUAL REPORT**

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

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**Mike Dunleavy**  
Governor

**Lucinda Mahoney**  
Commissioner

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## 2020

*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 2020 that ended June 30, 2020.*

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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>Tax Type</b>	<b>Reference</b>	<b>Statutory Share</b>
Aviation Motor Fuel	43.40.010	60%
Commercial Passenger Vessel	43.52.230	\$5 per passenger per 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>Fee Type</b>		
Liquor License	04.11.610	100%

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

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

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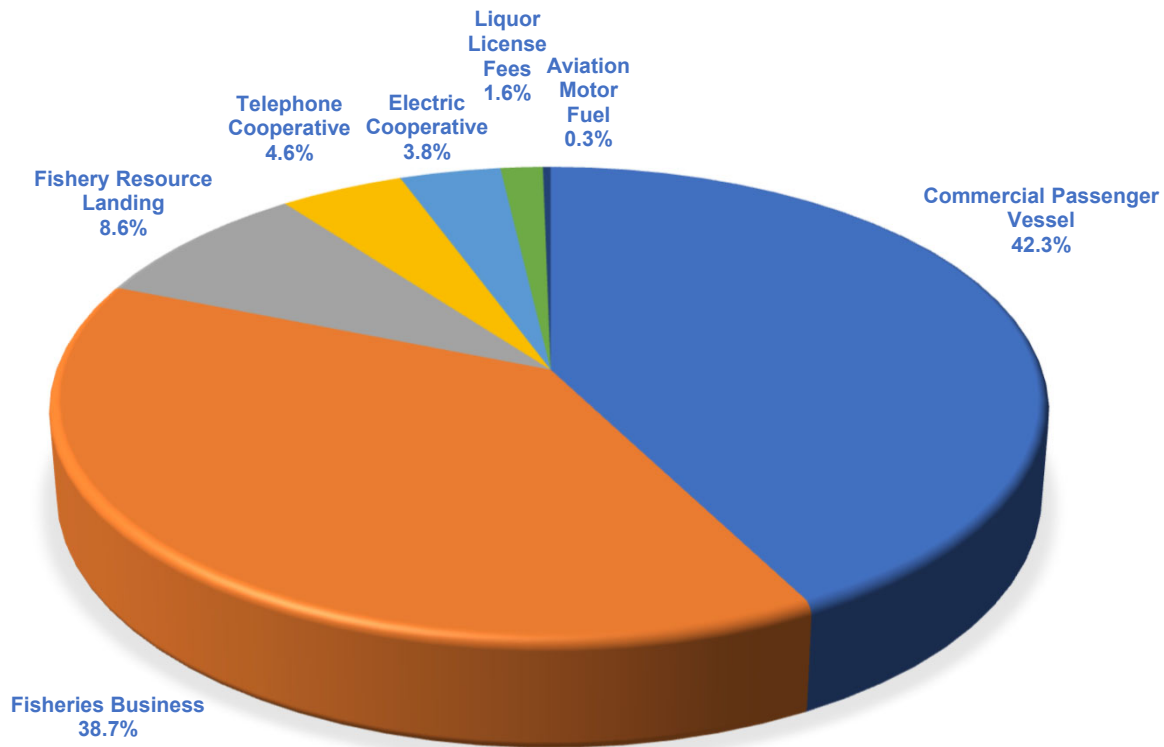
## Retrospect

The Department of Revenue distributed taxes and fees to 122 communities throughout Alaska in FY 2020. Below is the top five municipalities and boroughs and their combined amount of shared taxes and fees for FY 2020 as well as a comparison to FY 2019.

	<b>FY 2020</b>		<b>FY 2019</b>
Unalaska	7,781,323	Unalaska	8,383,238
City and Borough of Juneau	6,507,267	City and Borough of Juneau	5,774,854
Skagway	5,099,750	Bristol Bay Borough	5,020,858
Bristol Bay Borough	3,218,505	Skagway	4,735,565
Ketchikan Gateway Borough	<u>3,066,889</u>	Ketchikan	<u>2,802,901</u>
Subtotal	25,673,734	Subtotal	<u>26,717,416</u>
Other Municipalities	24,462,017	Other Municipalities	25,850,267
<b>Total</b>	<b><u><u>50,135,750</u></u></b>	<b>Total</b>	<b><u><u>52,567,683</u></u></b>

In addition to the shared taxes detailed in this report, the Department of Revenue in FY 2020 transferred \$1,136,978 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 - FY 2020 Summary of Shared Taxes and Fees**



--- Prior Year Comparison ---

Tax Type	FY 2020		FY 2019		FY 2018	
	Share Amount	% of Total	Share Amount	% of Total	Share Amount	% of Total
Commercial Passenger Vessel	\$ 21,230,720	42.3%	\$ 18,658,815	35.5%	\$ 16,762,020	32.6%
Fisheries Business	\$ 19,426,547	38.7%	\$ 23,619,878	44.9%	\$ 23,710,558	46.0%
Fishery Resource Landing	\$ 4,336,082	8.6%	\$ 4,997,344	9.5%	\$ 5,367,754	10.4%
Telephone Cooperative	\$ 2,323,233	4.6%	\$ 2,397,009	4.6%	\$ 2,610,280	5.1%
Electric Cooperative	\$ 1,885,249	3.8%	\$ 1,925,269	3.7%	\$ 1,993,463	3.9%
Liquor License Fees	\$ 788,700	1.6%	\$ 869,400	1.7%	\$ 948,450	1.8%
Aviation Motor Fuel	\$ 145,219	0.3%	\$ 99,968	0.2%	\$ 98,705	0.2%
<b>Grand Total</b>	<b>\$ 50,135,750</b>	<b>100%</b>	<b>\$ 52,567,683</b>	<b>100%</b>	<b>\$ 51,491,230</b>	<b>100%</b>

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

	<i>FY 2020</i>	<i>FY 2019</i>	<i>Difference</i>
<b>Municipality</b>			
Anchorage	1,368,709	1,391,488	22,779
Juneau	6,507,267	5,774,854	732,413
Sitka	1,262,576	1,610,222	347,646
Skagway	5,099,750	4,735,565	364,185
Wrangell	261,906	344,139	82,233
<b>Total Municipalities</b>	<b>14,500,208</b>	<b>13,856,268</b>	<b>643,940</b>
<b>Borough</b>			
Aleutians East	1,717,808	1,977,969	260,161
Bristol Bay	3,218,505	5,020,858	1,802,353
Denali	53,946	51,849	2,097
Fairbanks North Star	393,223	420,441	27,217
Haines	446,269	494,297	48,028
Kenai Peninsula	1,303,178	1,351,691	48,513
Ketchikan Gateway	3,066,889	2,788,057	278,832
Kodiak Island	1,133,047	851,575	281,472
Lake and Peninsula	245,675	230,658	15,017
Matanuska-Susitna	722,447	728,380	5,933
North Slope	549,828	601,385	51,557
Northwest Arctic	4,737	8,925	4,188
Petersburg	346,961	755,871	408,910
Yakutat	203,654	240,188	36,534
<b>Total Boroughs</b>	<b>13,406,167</b>	<b>15,522,143</b>	<b>2,115,976</b>
<b>City</b>			
Adak	208,049	597,253	389,204
Akutan	1,064,161	1,031,673	32,488
Alakanuk	933	987	54
Aleknagik	5,202	5,147	54
Ambler	3,983	5,127	1,144
Anderson	16,725	15,085	1,640
Angoon	751	779	28
Anvik	186	184	2
Atka	0	6,269	6,269
Barrow	22,381	24,065	1,684
Bethel	20,409	19,843	565
Bettles	0	1,500	1,500
Brevig Mission	578	565	14
Buckland	4,088	4,356	268
Chevak	1,152	1,168	15
Chignik	91,057	6,710	84,347
Chuathbaluk	94	101	8
Clark's Point	745	9,422	8,677
Coffman Cove	0	2,637	2,637
Cold Bay	0	4,000	4,000

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

	<i>FY 2020</i>	<i>FY 2019</i>	<i>Difference</i>
Cordova	1,598,319	1,540,017	58,302
Craig	158,310	152,782	5,528
Deering	3,707	3,623	84
Delta Junction	10,278	15,447	5,169
Dillingham	539,884	843,040	303,155
Eek	466	459	8
Egegik	131,633	188,384	56,751
Ekwok	197	205	7
Elim	598	619	21
Emmonak	33,713	62,620	28,908
Fairbanks	199,894	191,306	8,587
False Pass	87,478	130,928	43,450
Fort Yukon	0	1,500	1,500
Galena	0	1,500	1,500
Gambell	916	899	17
Goodnews Bay	347	345	2
Grayling	303	304	1
Gustavus	612	3,555	2,943
Holy Cross	274	290	16
Homer	154,764	142,315	12,448
Hoonah	1,376,715	994,403	382,312
Hooper Bay	1,610	1,624	14
Houston	18,749	22,497	3,748
Huslia	479	535	56
Hydaburg	1,557	765	792
Kachemak	1,197	4,202	3,005
Kake	961	953	8
Kaltag	3,439	2,495	944
Kenai	133,688	115,767	17,921
Ketchikan	3,033,463	2,802,901	230,562
Kiana	5,637	5,795	157
King Cove	379,684	439,489	59,805
Kivalina	5,993	4,992	1,002
Klawock	1,320	1,413	93
Kobuk	2,805	3,048	242
Kodiak	1,015,419	1,179,170	163,751
Kotlik	937	913	24
Kotzebue	103,178	143,911	40,733
Koyuk	598	617	19
Larsen Bay	5,920	55,247	49,327
Lower Kalskag	326	328	3
Manokotak	1,432	1,555	123
Marshall	678	702	24
McGrath	0	4,000	4,000
Mekoryuk	384	390	6
Mountain Village	1,233	1,296	63
Nenana	2,328	3,556	1,228
New Stuyahok	661	656	5



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

	<i>FY 2020</i>	<i>FY 2019</i>	<i>Difference</i>
Newhalen	461	444	17
Nightmute	447	417	30
Nome	21,173	11,777	9,396
Nondalton	382	371	11
Noorvik	11,207	6,449	4,758
North Pole	20,371	20,050	321
Nulato	472	1,927	1,455
Nunapitchuk	590	593	3
Old Harbor	345	373	28
Palmer	148,441	147,626	815
Pelican	16,586	12,479	4,107
Pilot Point	22,572	36,639	14,067
Pilot Station	840	860	20
Port Alexander	0	66	66
Port Lions	524	538	14
Quinhagak	1,323	1,012	311
Ruby	0	1,500	1,500
Russian Mission	455	470	15
Saint Mary's	1,056	4,580	3,524
Saint Michael	853	871	18
Saint Paul	848,888	597,330	251,558
Sand Point	186,486	162,951	23,535
Savoonga	5,864	1,066	4,797
Scammon Bay	763	773	11
Selawik	19,094	7,810	11,285
Seldovia	3,396	5,049	1,653
Seward	757,923	892,787	134,864
Shageluk	190	183	6
Shaktolik	493	508	15
Shishmaref	825	791	34
Shungnak	3,945	4,054	109
Soldotna	48,302	42,058	6,244
Stebbins	778	786	8
Tanana	0	1,500	1,500
Teller	386	400	14
Thorne Bay	13	1,500	1,487
Togiak	154,182	204,805	50,623
Toksook Bay	763	802	39
Unalakleet	30,497	1,988	28,509
Unalaska	7,781,323	8,383,238	601,915
Upper Kalskag	398	403	5
Valdez	470,620	626,747	156,128
Wales	297	307	10
Wasilla	240,547	245,939	5,391
Whittier	962,726	946,226	16,500
<b>Total Cities</b>	<b>22,229,376</b>	<b>23,189,272</b>	<b>959,896</b>
<b>Grand Total</b>	<b>50,135,750</b>	<b>52,567,683</b>	<b>2,431,933</b>

## Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2020 Statistics	
		Disbursal Date	Period	Amount Shared	Total Municipalities
Aviation Motor Fuel <i>AS 43.40.010</i>	60% of aviation motor fuel taxes collected at a municipally owned and operated, or leased and operated, airport, less the amount expended for collection, are shared with the municipality. The Tax Division allocates the amounts to municipalities based on informational schedules of sales activity at the municipal airport from fuel sellers.	August	Preceding Fiscal Year	\$ 145,219	8
Commercial Passenger Vessel Excise <i>AS 43.52.230</i>	\$5 per passenger (onboard a qualifying commercial passenger vessel providing overnight accommodations) is shared to each of the first seven qualifying ports of call within the state. If the port of call is a city located within a borough not otherwise unified with the borough, \$2.50 per passenger will be shared to the city and \$2.50 will be shared to the borough.	February	Preceding Calendar Year	\$ 21,230,720	18
Electric Cooperative <i>AS 10.25.570</i>	100% of electric cooperative taxes are shared to organized boroughs or cities proportionally, where the revenue was earned, less the amount expended for collection. Electric cooperative taxes are based on kilowatt-hours sold by qualified electric cooperatives recognized under AS 10.25.020.	August	Preceding Fiscal Year	\$ 1,885,249	89
Fisheries Business <i>AS 43.75.130</i>	50% of fisheries business taxes are shared with the municipalities where fishery resources were processed. Taxes are shared as follows:  1) If processing occurred within an incorporated city, which is not located within an organized borough, 50% of the tax collected is shared with the city. 2) If processing occurred in an incorporated city, which is located within an organized borough, 25% of the tax collected is shared with the city and 25% of the tax is shared with the borough. 3) If processing occurred at a location within an organized borough but not within an incorporated city, 50% of the tax collected is shared with the borough.	November	Preceding Fiscal Year	\$ 19,426,547	54
Fishery Resource Landing <i>AS 43.77.060</i>	50% of fishery resource landing taxes are shared with the municipality where fishery resources were landed. The mechanics for sharing landing taxes are the same as the fisheries business taxes, except that the proration applies to boroughs incorporated after January 1, 1994.	November	Preceding Fiscal Year	\$ 4,336,082	11
Liquor License Fees <i>AS 04.11.610</i>	100% of biennial license fees, excluding wholesale license fees, are shared semi-annually to municipalities. Sharing is dependent on municipalities enforcing local, state and federal laws, which relate to the manufacture and sale of alcoholic beverages.	May & August	Preceding Six Months	\$ 788,700	18
Telephone Cooperative Gross Revenue <i>AS 10.25.570</i>	100% of telephone cooperative gross revenue taxes are shared to organized boroughs or cities proportionally, where the revenue was earned, less the amount expended for collection.	August	Preceding Fiscal Year	\$ 2,323,233	26
<b>Total Shared</b>				<b>\$ 50,135,750</b>	

**Table 2**  
**2020 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV* Excise	Electric Coop**	Fisheries Business	Fishery Landing	Liquor License	Telephone Coop**
<b>Municipality</b>								
Anchorage	1,368,709	24,413	66,755	589,713	112,117	0	398,100	177,610
Juneau	6,507,267	72,648	5,970,995	0	388,624	0	75,000	0
Sitka	1,262,576	0	615,545	0	621,756	0	25,275	0
Skagway	5,099,750	0	5,083,250	0	0	0	16,500	0
Wrangell	261,906	0	58,660	0	203,246	0	0	0
<b>Total Municipalities</b>	<b>14,500,208</b>	<b>97,061</b>	<b>11,795,205</b>	<b>589,713</b>	<b>1,325,743</b>	<b>0</b>	<b>514,875</b>	<b>177,610</b>
<b>Borough</b>								
Aleutians East	1,717,808	0	0	0	1,717,808	0	0	0
Bristol Bay	3,218,505	0	0	12,335	3,144,908	0	0	61,262
Denali	53,946	0	0	16,001	0	0	0	37,945
Fairbanks North Star	393,223	0	0	393,138	86	0	0	0
Haines	446,269	0	285,790	555	159,925	0	0	0
Kenai Peninsula	1,303,178	0	612,640	153,690	530,894	3,009	0	2,945
Ketchikan Gateway	3,066,889	33,320	2,723,868	0	309,702	0	0	0
Kodiak Island	1,133,047	0	54,220	16,198	1,023,975	38,655	0	0
Lake and Peninsula	245,675	0	0	412	245,262	0	0	0
Matanuska-Susitna	722,447	0	0	202,420	250	0	0	519,777
North Slope	549,828	0	0	0	0	0	0	549,828
Northwest Arctic	4,737	0	0	0	4,737	0	0	0
Petersburg	346,961	0	0	0	333,751	5,509	7,700	0
Yakutat	203,654	0	0	2,642	174,278	20,234	6,500	0
<b>Total Boroughs</b>	<b>13,406,167</b>	<b>33,320</b>	<b>3,676,518</b>	<b>797,390</b>	<b>7,645,576</b>	<b>67,408</b>	<b>14,200</b>	<b>1,171,756</b>
<b>City</b>								
Adak	208,049	0	0	0	135,192	72,857	0	0
Akutan	1,064,161	0	0	0	1,064,161	0	0	0
Alakanuk	933	0	0	933	0	0	0	0
Aleknagik	5,202	0	0	535	0	0	0	4,666
Ambler	3,983	0	0	565	0	0	0	3,418
Anderson	16,725	0	0	13,881	0	0	0	2,844
Angoon	751	0	0	751	0	0	0	0
Anvik	186	0	0	186	0	0	0	0
Atka	0	0	0	0	0	0	0	0
Barrow	22,381	0	0	22,381	0	0	0	0
Bethel	20,409	0	0	20,409	0	0	0	0
Bettles	0	0	0	0	0	0	0	0
Brevig Mission	578	0	0	578	0	0	0	0
Buckland	4,088	0	0	0	0	0	0	4,088
Chevak	1,152	0	0	1,152	0	0	0	0
Chignik	91,057	0	0	0	91,057	0	0	0
Chuathbaluk	94	0	0	94	0	0	0	0
Clark's Point	745	0	0	0	0	0	0	745
Coffman Cove	0	0	0	0	0	0	0	0
Cold Bay	0	0	0	0	0	0	0	0
Cordova	1,598,319	0	0	12,203	1,290,037	0	0	296,079
Craig	158,310	0	0	0	153,110	0	5,200	0
Deering	3,707	0	0	0	0	0	0	3,707
Delta Junction	10,278	0	0	10,278	0	0	0	0

**Table 2**  
**2020 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV* Excise	Electric Coop**	Fisheries Business	Fishery Landing	Liquor License	Telephone Coop**
Dillingham	539,884	0	0	8,273	474,820	0	0	56,792
Eek	466	0	0	466	0	0	0	0
Egegik	131,633	0	0	0	131,633	0	0	0
Ekwok	197	0	0	197	0	0	0	0
Elim	598	0	0	598	0	0	0	0
Emmonak	33,713	0	0	1,844	31,869	0	0	0
Fairbanks	199,894	0	0	107,344	0	0	92,550	0
False Pass	87,478	0	0	0	87,478	0	0	0
Fort Yukon	0	0	0	0	0	0	0	0
Galena	0	0	0	0	0	0	0	0
Gambell	916	0	0	916	0	0	0	0
Goodnews Bay	347	0	0	347	0	0	0	0
Grayling	303	0	0	303	0	0	0	0
Gustavus	612	0	0	0	612	0	0	0
Holy Cross	274	0	0	274	0	0	0	0
Homer	154,764	0	35,445	23,828	69,693	1,347	24,450	0
Hoonah	1,376,715	0	1,317,075	2,082	52,933	0	4,625	0
Hooper Bay	1,610	0	0	1,610	0	0	0	0
Houston	18,749	0	0	6,664	0	0	0	12,085
Huslia	479	0	0	479	0	0	0	0
Hydaburg	1,557	0	0	0	1,557	0	0	0
Kachemak	1,197	0	0	1,197	0	0	0	0
Kake	961	0	0	961	0	0	0	0
Kaltag	3,439	0	0	284	3,155	0	0	0
Kenai	133,688	5,605	0	29,294	78,289	0	20,500	0
Ketchikan	3,033,463	0	2,723,868	0	309,596	0	0	0
Kiana	5,637	0	0	768	0	0	0	4,870
King Cove	379,684	0	0	0	379,684	0	0	0
Kivalina	5,993	0	0	791	0	0	0	5,202
Klawock	1,320	0	0	0	1,320	0	0	0
Kobuk	2,805	0	0	305	0	0	0	2,501
Kodiak	1,015,419	4,787	54,220	41,896	866,419	24,397	23,700	0
Kotlik	937	0	0	937	0	0	0	0
Kotzebue	103,178	0	0	9,418	4,737	0	0	89,023
Koyuk	598	0	0	598	0	0	0	0
Larsen Bay	5,920	0	0	0	5,920	0	0	0
Lower Kalskag	326	0	0	326	0	0	0	0
Manokotak	1,432	0	0	0	0	0	0	1,432
Marshall	678	0	0	678	0	0	0	0
McGrath	0	0	0	0	0	0	0	0
Mekoryuk	384	0	0	384	0	0	0	0
Mountain Village	1,233	0	0	1,233	0	0	0	0
Nenana	2,328	0	0	2,328	0	0	0	0
New Stuyahok	661	0	0	661	0	0	0	0
Newhalen	461	0	0	461	0	0	0	0
Nightmute	447	0	0	447	0	0	0	0
Nome	21,173	0	2,345	0	18,828	0	0	0
Nondalton	382	0	0	382	0	0	0	0
Noorvik	11,207	0	0	934	0	0	0	10,274
North Pole	20,371	0	0	13,639	31	0	6,700	0
Nulato	472	0	0	472	0	0	0	0
Nunapitchuk	590	0	0	590	0	0	0	0

**Table 2**  
**2020 Shared Amounts by Municipality by Tax and License Type**

	Total	Aviation Fuel	CPV* Excise	Electric Coop**	Fisheries Business	Fishery Landing	Liquor License	Telephone Coop**
Old Harbor	345	0	0	345	0	0	0	0
Palmer	148,441	879	0	25,349	0	0	17,200	105,013
Pelican	16,586	0	0	0	16,586	0	0	0
Pilot Point	22,572	0	0	0	22,572	0	0	0
Pilot Station	840	0	0	840	0	0	0	0
Port Alexander	0	0	0	0	0	0	0	0
Port Lions	524	0	0	524	0	0	0	0
Quinhagak	1,323	0	0	1,006	317	0	0	0
Ruby	0	0	0	0	0	0	0	0
Russian Mission	455	0	0	455	0	0	0	0
Saint Mary's	1,056	0	0	1,056	0	0	0	0
Saint Michael	853	0	0	853	0	0	0	0
Saint Paul	848,888	0	0	0	841,798	7,090	0	0
Sand Point	186,486	0	0	0	186,486	0	0	0
Savoonga	5,864	0	0	1,106	4,758	0	0	0
Scammon Bay	763	0	0	763	0	0	0	0
Selawik	19,094	0	0	1,195	0	0	0	17,899
Seldovia	3,396	0	0	646	0	0	2,750	0
Seward	757,923	0	577,195	0	179,066	1,662	0	0
Shageluk	190	0	0	190	0	0	0	0
Shaktolik	493	0	0	493	0	0	0	0
Shishmaref	825	0	0	825	0	0	0	0
Shungnak	3,945	0	0	440	0	0	0	3,505
Soldotna	48,302	2,009	0	25,298	3,096	0	17,900	0
Stebbins	778	0	0	778	0	0	0	0
Tanana	0	0	0	0	0	0	0	0
Teller	386	0	0	386	0	0	0	0
Thorne Bay	13	0	0	0	13	0	0	0
Togiak	154,182	0	0	1,422	86,393	66,367	0	0
Toksook Bay	763	0	0	763	0	0	0	0
Unalakleet	30,497	0	0	1,953	28,544	0	0	0
Unalaska	7,781,323	0	28,620	0	3,641,049	4,094,954	16,700	0
Upper Kalskag	398	0	0	398	0	0	0	0
Valdez	470,620	0	61,845	32,876	191,886	0	0	184,012
Wales	297	0	0	297	0	0	0	0
Wasilla	240,547	1,558	0	45,678	250	0	27,350	165,711
Whittier	962,726	0	958,385	4,054	287	0	0	0
<b>Total Cities</b>	<b>22,229,376</b>	<b>14,838</b>	<b>5,758,998</b>	<b>498,145</b>	<b>10,455,229</b>	<b>4,268,674</b>	<b>259,625</b>	<b>973,867</b>
<b>Grand Total</b>	<b>50,135,750</b>	<b>145,219</b>	<b>21,230,720</b>	<b>1,885,249</b>	<b>19,426,547</b>	<b>4,336,082</b>	<b>788,700</b>	<b>2,323,233</b>

**Number of Communities**

<b>Shared With</b>	122	8	18	89	54	11	18	26
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\* Commercial Passenger Vessel

\*\* Cooperative

**Table 3**  
**Aviation Motor Fuel Tax**

	<i>FY 2020</i>	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>
<b>Municipality</b>				
Anchorage (Merrill Field)	24,413	23,369	20,165	15,218
Juneau	72,648	43,929	52,002	67,086
<b>Total Municipalities</b>	<b>97,061</b>	<b>67,298</b>	<b>72,167</b>	<b>82,305</b>
<b>Borough</b>				
Ketchikan Gateway	33,320	15,457	9,131	23,737
<b>Total Boroughs</b>	<b>33,320</b>	<b>15,457</b>	<b>9,131</b>	<b>23,737</b>
<b>City</b>				
Kenai	5,605	5,957	6,352	7,387
Kodiak	4,787	5,701	6,284	6,417
Palmer	879	1,853	1,451	2,003
Soldotna	2,009	1,730	1,595	878
Wasilla	1,558	1,972	1,723	1,653
<b>Total Cities</b>	<b>14,838</b>	<b>17,213</b>	<b>17,406</b>	<b>18,339</b>
<b>Grand Total<sup>1</sup></b>	<b>145,219</b>	<b>99,968</b>	<b>98,705</b>	<b>124,380</b>
<b>Cost of Collection</b>	<b>184</b>	<b>381</b>	<b>206</b>	<b>243</b>
<b>Number of Communities Shared With</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

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

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

	<i>FY 2020</i>	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>
<b>Municipality</b>				
Anchorage	66,755	70,025	59,900	53,870
Juneau	5,970,995	5,271,135	4,769,390	4,622,160
Sitka	615,545	396,800	405,115	309,510
Skagway	5,083,250	4,725,415	4,201,435	4,053,375
Wrangell	58,660	48,970	51,415	39,630
<b>Total Municipalities</b>	<b>11,795,205</b>	<b>10,512,345</b>	<b>9,487,255</b>	<b>9,078,545</b>
<b>Borough</b>				
Haines	285,790	255,675	224,270	185,095
Kenai Peninsula	612,640	558,070	489,698	486,380
Ketchikan Gateway	2,723,868	2,440,982	2,252,488	2,163,570
Kodiak Island	54,220	42,753	37,625	30,888
<b>Total Boroughs</b>	<b>3,676,518</b>	<b>3,297,480</b>	<b>3,004,080</b>	<b>2,865,933</b>
<b>City</b>				
Homer	35,445	35,814	31,533	27,630
Hoonah	1,317,075	932,125	788,005	771,595
Ketchikan	2,723,868	2,440,983	2,252,488	2,163,570
Kodiak	54,220	42,753	37,625	30,888
Nome	2,345	0	8,715	0
Seward	577,195	522,255	458,165	458,750
Unalaska	28,620	3,205	18,125	6,505
Valdez	61,845	0	1,710	0
Whittier	958,385	871,855	674,320	620,340
<b>Total Cities</b>	<b>5,758,998</b>	<b>4,848,990</b>	<b>4,270,685</b>	<b>4,079,278</b>
<b>Grand Total</b>	<b>21,230,720</b>	<b>18,658,815</b>	<b>16,762,020</b>	<b>16,023,755</b>
<b>Number of Communities Shared With</b>	<b>18</b>	<b>16</b>	<b>18</b>	<b>16</b>

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

	<i>FY 2020</i>	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>
<b>Municipality</b>				
Anchorage	589,713	604,438	629,168	596,319
<b>Total Municipalities</b>	<b>589,713</b>	<b>604,438</b>	<b>629,168</b>	<b>596,319</b>
<b>Borough</b>				
Bristol Bay	12,335	11,572	10,432	9,884
Denali	16,001	16,346	15,226	15,653
Fairbanks North Star	393,138	420,441	433,052	437,007
Haines	555	532	551	537
Kenai Peninsula	153,690	154,442	78,171	236,726
Kodiak Island	16,198	16,561	17,321	16,481
Lake and Peninsula	412	424	430	389
Matanuska-Susitna	202,420	201,748	209,592	201,004
Yakutat	2,642	2,553	1,536	0
<b>Total Boroughs</b>	<b>797,390</b>	<b>824,618</b>	<b>766,311</b>	<b>917,681</b>
<b>City</b>				
Alakanuk	933	987	961	1,021
Aleknagik	535	524	525	489
Ambler	565	581	615	637
Anderson	13,881	12,203	11,139	10,479
Angoon	751	779	785	803
Anvik	186	184	182	193
Barrow	22,381	24,065	25,857	24,782
Bethel	20,409	19,843	19,576	19,794
Brevig Mission	578	565	556	551
Chevak	1,152	1,168	1,215	1,183
Chuathbaluk	94	101	106	105
Cordova	12,203	12,054	13,152	11,692
Delta Junction	10,278	10,247	9,904	9,733
Dillingham	8,273	8,351	8,304	8,122
Eek	466	459	436	450
Ekwok	197	205	203	215
Elim	598	619	596	613
Emmonak	1,844	1,864	1,804	1,851
Fairbanks	107,344	107,106	112,158	113,371
Gambell	916	899	914	908



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

	<i>FY 2020</i>	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>
Goodnews Bay	347	345	337	320
Grayling	303	304	287	286
Holy Cross	274	290	303	286
Homer	23,828	23,996	49,378	0
Hoonah	2,082	2,028	2,090	2,137
Hooper Bay	1,610	1,624	1,614	1,587
Houston	6,664	6,608	6,892	6,302
Huslia	479	535	519	494
Kachemak	1,197	1,202	2,418	0
Kake	961	953	996	992
Kaltag	284	331	320	271
Kenai	29,294	30,076	62,094	0
Kiana	768	766	744	733
Kivalina	791	610	636	607
Kobuk	305	296	296	303
Kodiak	41,896	41,406	46,817	44,152
Kotlik	937	913	898	919
Kotzebue	9,418	9,527	9,680	9,592
Koyuk	598	617	621	617
Lower Kalskag	326	328	313	282
Marshall	678	702	691	714
Mekoryuk	384	390	408	415
Mountain Village	1,233	1,296	1,278	1,302
Nenana	2,328	2,456	2,463	2,484
New Stuyahok	661	656	642	647
Newhalen	461	444	429	430
Nightmute	447	417	357	299
Nondalton	382	371	375	377
Noorvik	934	948	914	902
North Pole	13,639	15,450	16,570	17,462
Nulato	472	427	480	486
Nunapitchuk	590	593	606	605
Old Harbor	345	367	394	397
Palmer	25,349	23,904	24,159	23,782
Pilot Station	840	860	946	928
Port Lions	524	538	549	517
Quinhagak	1,006	1,012	1,060	1,019
Russian Mission	455	470	464	476
Saint Mary's	1,056	1,023	1,044	1,046
Saint Michael	853	871	888	890

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

	<i>FY 2020</i>	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>
Savoonga	1,106	1,066	1,098	1,135
Scammon Bay	763	773	784	775
Selawik	1,195	1,268	1,333	1,345
Seldovia	646	1,049	2,273	0
Shageluk	190	183	192	181
Shaktoolik	493	508	499	493
Shishmaref	825	791	801	804
Shungnak	440	453	435	434
Soldotna	25,298	25,395	52,893	0
Stebbins	778	786	755	733
Teller	386	400	390	391
Togiak	1,422	1,446	1,433	1,431
Toksook Bay	763	802	806	835
Unalakleet	1,953	1,988	1,957	1,999
Upper Kalskag	398	403	418	413
Valdez	32,876	30,977	30,629	29,709
Wales	297	307	295	303
Wasilla	45,678	45,286	46,556	46,630
Whittier	4,054	3,578	3,480	3,176
<b>Total Cities</b>	<b>498,145</b>	<b>496,213</b>	<b>597,985</b>	<b>422,838</b>
<b>Grand Total<sup>1</sup></b>	<b>1,885,249</b>	<b>1,925,269</b>	<b>1,993,463</b>	<b>1,936,838</b>
<b>Cost of Collection<sup>2</sup></b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Number of Communities Shared With</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>83</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**

	<i>FY 2020</i>	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>
<b>Municipality</b>				
Anchorage	112,117	126,871	53,269	92,250
Juneau	388,624	407,040	447,875	389,022
Sitka	621,756	1,188,722	1,279,885	953,324
Wrangell	203,246	284,469	307,405	314,455
<b>Total Municipalities</b>	<b>1,325,743</b>	<b>2,007,102</b>	<b>2,088,434</b>	<b>1,749,051</b>
<b>Borough</b>				
Aleutians East	1,717,808	1,977,969	1,887,896	2,093,687
Bristol Bay	3,144,908	4,948,707	3,820,480	2,705,606
Fairbanks North Star	86	0	98	101
Haines	159,925	226,890	352,884	128,174
Kenai Peninsula	530,894	635,611	860,097	771,171
Ketchikan Gateway	309,702	331,618	414,413	404,971
Kodiak Island	1,023,975	693,326	1,742,302	1,022,586
Lake and Peninsula	245,262	230,234	229,289	256,767
Matanuska-Susitna	250	230	151	127
Northwest Arctic	4,737	8,925	5,159	0
Petersburg	333,751	749,771	889,855	877,158
Yakutat	174,278	218,086	226,992	218,773
<b>Total Boroughs</b>	<b>7,645,576</b>	<b>10,021,367</b>	<b>10,429,618</b>	<b>8,479,120</b>
<b>City</b>				
Adak	135,192	444,822	34,131	34,908
Akhiok	0	0	0	99
Akutan	1,064,161	1,031,674	999,031	1,090,445
Atka	0	0	11,318	15,479
Chignik	91,057	6,710	98,919	65,166
Clark's Point	0	8,642	263,328	0
Coffman Cove	0	1,137	2,100	1,294
Cordova	1,290,037	1,233,099	1,429,951	1,160,157
Craig	153,110	144,432	88,948	37,961
Dillingham	474,820	772,264	443,905	398,350
Egegik	131,633	186,884	127,239	188,382
Emmonak	31,869	60,756	61,167	67,799
False Pass	87,478	130,928	51,588	16,317
Gustavus	612	205	329	410
Homer	69,693	56,729	59,449	43,242
Hoonah	52,933	56,450	95,089	76,350
Houston	0	0	52	60
Hydaburg	1,557	765	3,163	320
Kaltag	3,155	2,164	4,067	0
Kenai	78,289	60,284	126,185	115,821

**Table 6  
Fisheries Business Tax**

	<b>FY 2020</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>
Ketchikan	309,596	331,618	414,413	404,971
King Cove	379,684	435,489	564,174	499,257
Klawock	1,320	1,413	1,259	538
Kodiak	866,419	1,061,495	859,223	926,525
Kotzebue	4,737	8,924	5,159	0
Larsen Bay	5,920	55,247	155,056	66,177
Mountain Village	0	0	0	21,545
Nome	18,828	1,977	0	50,692
North Pole	31	0	98	101
Old Harbor	0	6	0	0
Pelican	16,586	10,979	4,801	1,968
Pilot Point	22,572	36,639	3,131	31
Port Alexander	0	66	0	0
Port Heiden	0	0	0	3,189
Quinhagak	317	0	0	0
Saint Mary's	0	3,557	0	0
Saint Paul	841,798	587,670	623,979	892,296
Sand Point	186,486	158,351	273,104	458,805
Savoonga	4,758	-	1,977	282
Seward	179,066	350,482	456,144	440,958
Soldotna	3,096	2,733	2,775	1,765
Thorne Bay	13	0	0	0
Togiak	86,393	95,658	73,227	64,130
Unalakleet	28,544	0	0	20,925
Unalaska	3,641,049	3,775,900	3,306,990	3,649,322
Valdez	191,886	409,339	512,449	200,438
Wasilla	250	229	99	67
Whittier	287	65,693	34,489	943
<b>Total Cities</b>	<b>10,455,229</b>	<b>11,591,409</b>	<b>11,192,506</b>	<b>11,017,484</b>
<b>Grand Total</b>	<b>19,426,547</b>	<b>23,619,878</b>	<b>23,710,558</b>	<b>21,245,655</b>
<b>Number of Communities Shared With</b>	<b>54</b>	<b>53</b>	<b>54</b>	<b>55</b>
<b>Additional Sharing with DCCED</b>	<b>432,325</b>	<b>472,084</b>	<b>1,284,789</b>	<b>1,621,591</b>

**Table 7  
Fishery Resource Landing Tax**

	<i>FY 2020</i>	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>
<b>Borough</b>				
Aleutians East	0	0	0	5,017
Kenai Peninsula	3,009	775	0	4,469
Kodiak Island	38,655	98,935	177,159	12,985
Petersburg	5,509	0	3,867	5,766
Yakutat	20,234	15,549	57,127	39,078
<b>Total Boroughs</b>	<b>67,408</b>	<b>115,259</b>	<b>238,153</b>	<b>67,315</b>
<b>City</b>				
Adak	72,857	150,931	161,256	74,247
Akutan	0	0	0	4,916
Atka	0	6,269	0	23,950
Homer	1,347	776	0	0
Kodiak	24,397	9,115	21,419	9,587
Saint Paul	7,090	5,660	1	9,833
Sand Point	0	0	0	102
Seward	1,662	0	0	2,071
Togiak	66,367	107,701	91,786	35,339
Unalaska	4,094,954	4,601,633	4,855,139	4,291,531
<b>Total Cities</b>	<b>4,268,674</b>	<b>4,882,085</b>	<b>5,129,601</b>	<b>4,451,576</b>
<b>Grand Total</b>	<b>4,336,082</b>	<b>4,997,344</b>	<b>5,367,754</b>	<b>4,518,891</b>
<b>Number of Communities Shared With</b>	<b>11</b>	<b>10</b>	<b>8</b>	<b>14</b>
<b>Additional Sharing with DCCED</b>	<b>704,653</b>	<b>982,260</b>	<b>904,416</b>	<b>590,867</b>

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

	<i>FY 2020</i>	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>
<b>Municipality</b>				
Anchorage	398,100	383,700	373,100	400,350
Juneau	75,000	52,750	79,700	53,250
Sitka	25,275	24,700	19,375	24,250
Skagway	16,500	10,150	14,600	13,300
Wrangell	0	10,700	8,200	13,200
<b>Total Municipalities</b>	<b>514,875</b>	<b>482,000</b>	<b>494,975</b>	<b>504,350</b>
<b>Borough</b>				
Haines	0	11,200	11,650	11,200
Petersburg	7,700	6,100	8,300	7,600
Yakutat	6,500	4,000	6,500	4,000
<b>Total Boroughs</b>	<b>14,200</b>	<b>21,300</b>	<b>26,450</b>	<b>22,800</b>
<b>City</b>				
Adak	0	1,500	3,100	1,500
Bethel	0	0	3,600	7,500
Bettles	0	1,500	0	0
Coffman Cove	0	1,500	0	0
Cold Bay	0	4,000	0	0
Cordova	0	8,900	11,950	12,900
Craig	5,200	8,350	5,200	7,350
Delta Junction	0	5,200	7,100	0
Dillingham	0	4,600	4,000	5,200
Egegik	0	1,500	0	0
Fairbanks	92,550	84,200	92,300	80,400
Fort Yukon	0	1,500	0	1,500
Galena	0	1,500	2,500	0
Gustavus	0	3,350	0	0
Homer	24,450	25,000	25,650	24,400
Hoonah	4,625	3,800	4,625	4,100
Houston	0	3,100	4,000	3,100
Kachemak	0	3,000	0	0
Kenai	20,500	19,450	25,900	19,950
Ketchikan	0	30,300	46,900	30,950
Kiana	0	0	1,500	0
King Cove	0	4,000	2,500	1,500
Klawock	0	0	1,500	0
Kodiak	23,700	18,700	23,100	18,700

**Table 8  
Liquor License Fees**

	<i>FY 2020</i>	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>
Kotzebue	0	0	1,500	0
McGrath	0	4,000	1,500	0
Nenana	0	1,100	5,500	0
Nome	0	9,800	20,000	9,800
North Pole	6,700	4,600	9,800	4,000
Nulato	0	1,500	0	0
Palmer	17,200	15,000	12,700	12,500
Pelican	0	1,500	0	0
Ruby	0	1,500	0	0
Saint Paul	0	4,000	0	4,000
Sand Point	0	4,600	2,500	4,600
Seldovia	2,750	4,000	4,000	4,000
Seward	0	20,050	15,950	18,450
Soldotna	17,900	12,200	20,000	13,200
Tanana	0	1,500	0	1,500
Thorne Bay	0	1,500	0	0
Unalaska	16,700	2,500	16,700	2,500
Valdez	0	8,300	16,700	10,800
Wasilla	27,350	28,400	29,150	30,300
Whittier	0	5,100	5,600	3,550
<b>Total Cities</b>	<b>259,625</b>	<b>366,100</b>	<b>427,025</b>	<b>338,250</b>
<b>Grand Total</b>	<b>788,700</b>	<b>869,400</b>	<b>948,450</b>	<b>865,400</b>
<b>Number of Communities Shared With</b>	<b>18</b>	<b>48</b>	<b>39</b>	<b>35</b>

**Table 9**  
**Telephone Cooperative Gross Revenue Tax**

	<i>FY 2020</i>	<i>FY 2019</i>	<i>FY 2018</i>	<i>FY 2017</i>
<b>Municipality</b>				
Anchorage	177,610	183,085	188,358	180,236
<b>Total Municipalities</b>	<b>177,610</b>	<b>183,085</b>	<b>188,358</b>	<b>180,236</b>
<b>Borough</b>				
Bristol Bay	61,262	60,579	60,855	55,815
Denali	37,945	35,503	34,123	30,267
Kenai Peninsula	2,945	2,793	2,771	3,137
Matanuska-Susitna	519,777	526,402	551,456	550,983
North Slope	549,828	601,385	790,011	526,418
<b>Total Boroughs</b>	<b>1,171,756</b>	<b>1,226,662</b>	<b>1,439,216</b>	<b>1,166,620</b>
<b>City</b>				
Aleknagik	4,666	4,623	4,703	3,590
Ambler	3,418	4,546	10,641	0
Anderson	2,844	2,882	2,761	2,523
Buckland	4,088	4,356	11,694	0
Clark's Point	745	780	688	368
Cordova	296,079	285,964	297,115	238,539
Deering	3,707	3,623	8,536	0
Dillingham	56,792	57,825	61,321	54,403
Houston	12,085	12,789	13,615	13,917
Kiana	4,870	5,029	12,822	0
Kivalina	5,202	4,382	11,186	0
Kobuk	2,501	2,752	6,473	0
Kotzebue	89,023	125,460	38,989	110,345
Manokotak	1,432	1,555	1,701	1,634
Noorvik	10,274	5,501	13,778	0
Palmer	105,013	106,869	110,984	119,960
Selawik	17,899	6,542	17,479	0
Shungnak	3,505	3,601	8,695	0
Valdez	184,012	178,131	176,618	173,181
Wasilla	165,711	170,052	172,909	173,856
<b>Total Cities</b>	<b>973,867</b>	<b>987,262</b>	<b>982,706</b>	<b>892,315</b>
<b>Grand Total<sup>1</sup></b>	<b>2,323,233</b>	<b>2,397,009</b>	<b>2,610,280</b>	<b>2,239,171</b>
<b>Cost of Collection<sup>2</sup></b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Number of Communities</b>				
<b>Shared With</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>17</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 Alaska 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.]

(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

## Appendix A Alaska Statutes

### **Fisheries Business Tax (Continued)**

(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);

(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).

### **Fishery Resource Landing Tax (Cont.)**

(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.

## Appendix A Alaska Statutes

### **Fishery Resource Landing Tax (Cont.)**

(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 persons 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 Tax**

#### **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**

<b><u>Municipality/Borough</u></b>	<b><u>Classification</u></b>	<b><u>Date Incorporated</u></b>
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: 2020 Alaska Community Database Online*

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

***Aleutians East Borough***

Akutan  
Cold Bay  
False Pass  
King Cove  
Sand Point

***Denali Borough***

Anderson

***Fairbanks North Star Borough***

Fairbanks  
North Pole

***Kenai Peninsula Borough***

Homer  
Kachemak  
Kenai  
Seldovia  
Seward  
Soldotna

***Ketchikan Gateway Borough***

Ketchikan  
Saxman

***Kodiak Island Borough***

Akhiok  
Kodiak  
Larsen Bay  
Old Harbor  
Ouzinkie  
Port Lions

***Lake and Peninsula Borough***

Chignik  
Egegik  
Newhalen  
Nondalton  
Pilot Point  
Port Heiden

***Matanuska-Susitna Borough***

Houston  
Palmer  
Wasilla

***North Slope Borough***

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

***Northwest Arctic Borough***

Ambler  
Buckland  
Deering  
Kiana  
Kivalina  
Kobuk  
Kotzebue  
Noorvik  
Selawik  
Shungnak

***Petersburg Borough***

Kupreanof

\*All other boroughs do not have separate incorporated cities

Source: 2020 Alaska Community Database Online

## Appendix D Incorporated Cities Within Alaska

<b>Home Rule Cities</b>	<b>Second Class Cities</b>	<b>Second Class Cities</b>	<b>Second Class Cities</b>
Cordova	Aleknagik	Holy Cross	Old Harbor
Fairbanks	Allakaket	Hooper Bay	Ouzinkie
Kenai	Ambler	Houston	Pilot Point
Ketchikan	Anaktuvuk Pass	Hughes	Pilot Station
Kodiak	Anderson	Huslia	Platinum
Nenana	Angoon	Kachemak	Point Hope
North Pole	Aniak	Kaktovik	Port Alexander
Palmer	Anvik	Kaltag	Port Heiden
Seward	Atka	Kasaan	Port Lions
Soldotna	Atqasuk	Kiana	Quinhagak
Valdez	Bethel	Kivalina	Ruby
	Bettles	Kobuk	Russian Mission
<b>First Class Cities</b>	Brevig Mission	Kotlik	Saint George
Craig	Buckland	Kotzebue	Saint Michael
Dillingham	Chefornak	Koyuk	Saint Paul
Galena	Chevak	Koyukuk	Savoonga
Homer	Chignik	Kupreanof	Saxman
Hoonah	Chuathbaluk	Kwethluk	Scammon Bay
Hydaburg	Clark's Point	Larsen Bay	Selawik
Take	Coffman Cove	Lower Kalskag	Shageluk
King Cove	Cold Bay	Manokotak	Shaktoolik
Klawock	Deering	Marshall	Shishmaref
Nome	Delta Junction	McGrath	Shungnak
Pelican	Diomede	Mekoryuk	Stebbins
Saint Mary's	Eagle	Mountain Village	Teller
Sand Point	Edna Bay	Napakiak	Tenakee Springs
Seldovia	Eek	Napaskiak	Thorne Bay
Tanana	Egegik	New Stuyahok	Togiak
Unalaska	Ekwok	Newhalen	Toksook Bay
Utqiagvik (Barrow)	Elim	Nightmute	Unalakleet
Wasilla	Emmonak	Nikolai	Upper Kalskag
	False Pass	Nondalton	Wainwright
<b>Second Class Cities</b>	Fort Yukon	Noorvik	Wales
Adak	Gambell	Nuiqsut	Whale Pass
Akhiok	Golovin	Nulato	White Mountain
Akiak	Goodnews Bay	Nunam Iqua	Whittier
Akutan	Grayling	Nunapitchuk	
Alakanuk	Gustavus		<b>Organized Under Federal Law</b>
			Metlakatla

Source: 2020 Alaska Community Database Online