THE STATE of ALASKA
GOVERNOR BILL WALKER

Department of Revenue
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February 15, 2016

The Honorable Kurt Olson
Alaska State Representative
Chair, House Labor & Commerce Committee
State Capitol Room 24
Juneau, AK 99801

Dear Representative Olson:

The purpose of this letter is to provide you with responses to the questions asked of the Department of Revenue and the Department of Commerce, Community, and Economic Development during our presentation to the House Labor & Commerce Committee on February 10, 2016. Please see questions in italics and our responses immediately below the questions.

1. *When has the Department of Revenue taken action on an alcohol tax liability bond?*

   To date, we have not taken any action on an alcohol tax liability bond

2. *Has the Mental Health Trust received the full appropriation each year from their designated fund?*

   The FY 2017 mental health budget bill has an appropriation of $23,642,500 from the Alcohol and Drug Abuse Treatment and Prevention Fund. Since the fund was designated, the full amount of collections have been appropriated in the mental health bill each year.

3. *Do any Alaskan brewers produce 60,000 barrels per year, or close to it?*

   Yes; however, they do not sell above 60,000 barrels in the state of Alaska and all qualify as reduced rate brewers federally. Any amount in excess of 60,000 is shipped and sold out of state. The amount shipped and sold out of state is not taxable under AS 43.60.

4. *How will the Mental Health Trust use the additional money being appropriated to that fund under the alcohol tax increase in HB 248? Will it offset other money or will it mean an increase in activity?*

   The FY 2017 mental health budget bill contains $80,801,100 in state Designated and Unrestricted General Fund money for behavior health, much of which is for alcohol and substance abuse treatment and recovery. It is expected that any increase in designated funds from the alcohol tax would be used to offset UGF in this appropriation.

5. *Please provide an analysis of the discretionary bonding requirement. According to the presentation, there is a cap in statute but it is flexible in regulation; this does not make sense.*

   The $25,000 bond amount in AS 43.60.040 applies to brewers, distillers, bottlers, jobbers, wholesalers, and manufacturers. The bill is proposing a change to that bond amount. Warehouses are not addressed in that section, but in AS 43.60.011 which deals with "consigned shipments of alcoholic beverages [shipped] into the state [and stored in] licensed bonded warehouses." The statute is silent on the amount of the bond for a licensed bonded warehouse. In 1982, the DOR published regulations regarding how the bond amount for warehouses is calculated. (See 15 AAC 60.050 – 080). The Department relies on the regulations for authority to set a bond amount for greater than $25,000 for warehouses.

6. *Please provide 5 years of data on taxes shared with municipalities.*

   The Tax Division's Shared Tax Reports for all years can be found at http://www.tax.alaska.gov/programs/sourcebook/index.aspx. For the committee's convenience, the FY 2015 Shared Tax Report (which includes data back to FY 2011) is attached.

7. *For cruises subject to the Commercial Passenger Vessel Tax, what are passengers paying already, in terms of prices and other states' fees? How much does the proposed tax increase in HB 252 affect that?*

There are many fees paid with every cruise, some charged by cruise ship companies and some by other governments. Only the cruise ship industry would be able to give an accurate response to how their prices would change in response to an increase in Alaska's CPVT.

The Walker Administration is committed to balancing our state budget, but that should not be misinterpreted as a lack of concern for the impact that revenue measures will have on the lives and pocketbooks of constituents. The timing of legislative session necessitated revenue measures being introduced and these conversations begun prior to the ISER study regarding the impacts on the economy being completed. In the coming weeks more data will be available to the Legislature, administration, and public on the economic impacts of various approaches to solving our budget crisis. We look forward to seeing how the data and reports produced by ISER will inform our discussion, and appreciate the Legislature's patience as ISER conducts their research.

I hope you find this information to be useful. Please do not hesitate to contact me if you have further questions.

Sincerely,

Randall Hoffbeck
Commissioner

Attachments: FY 2015 Shared Taxes Report

STATE OF ALASKA

DEPARTMENT OF REVENUE
Tax Division



Fiscal Year 2015
SHARED TAXES AND FEES
ANNUAL REPORT

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

Bill Walker
Governor

Randall Hoffbeck
Commissioner

2015

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 2015 that ended

June 30, 2015.

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:

Tax Type	***Reference***	***Statutory Share***
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%
License Fee Type		
Liquor	04.11.610	100%

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

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Retrospect

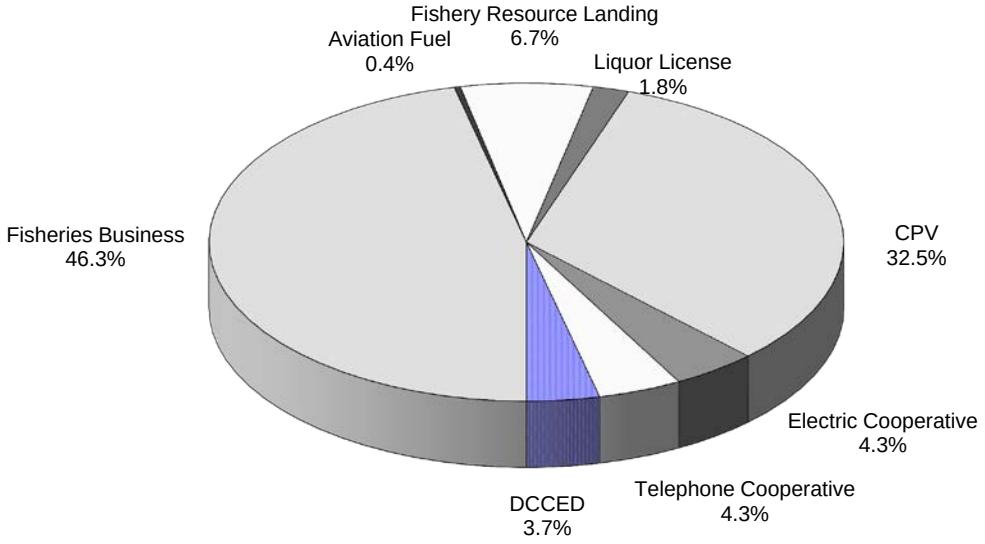
FY 2015 shared taxes and fees decreased 12.0% or approximately $6.3 million from FY 2014. The decrease is due to a lower number of fish species returning and the lower prices of the fish reported on the Fish Business and Fishery Resource Landing tax returns. Amounts shared under other tax and license programs did not substantially change from FY 2014.

The Department of Revenue distributed taxes and fees to 131 communities throughout Alaska. Following are the top five municipalities and boroughs and their combined amount of shared taxes and fees for FY 2015.

Unalaska	$ 6,745,512
City and Borough of Juneau	4,890,315
Skagway	4,017,315
Bristol Bay	2,899,978
Ketchikan Gateway Borough	2,303,101
Subtotal	20,856,216
Other Municipalities	23,769,831
Total	**$ 44,626,047**

An additional $1,720,492 of fisheries business tax and fishery resource landing tax was transferred to the Department of Commerce, Community and Economic Development (DCCED) for sharing to municipalities as provided under fisheries business tax statutes (AS 43.75.137) and fishery resource landing tax statutes (AS 43.77.060(3)(d)).

Chart 1 - Summary of Shared Taxes and Fees



--- Prior Year Comparison ---

	FY 2015		FY 2014		FY 2013	
Tax Type	***Share Amount***	***% of Total***	***Share Amount***	***% of Total***	***Share Amount***	***% of Total***
Fisheries Business	$21,479,071	46.3%	$24,912,169	47.2%	$23,165,321	44.2%
Commercial Passenger Vessel	15,051,450	32.5%	15,858,558	30.0%	14,394,385	27.5%
Fishery Resource Landing	3,125,677	6.8%	5,148,589	9.8%	7,016,532	13.4%
Electric Cooperative	2,001,304	4.3%	1,960,349	3.7%	2,037,896	3.9%
Telephone Cooperative	1,975,119	4.3%	1,970,174	3.7%	2,071,131	4.0%
Liquor License Fees	851,625	1.8%	901,825	1.7%	825,025	1.6%
Aviation Motor Fuel	141,801	0.3%	155,296	0.3%	162,346	0.3%
Subtotal	**$44,626,047**	**96.3%**	**$50,906,960**	**96.4%**	**$49,672,636**	**94.9%**
Amount Transferred to DCCED						
Fisheries Business	1,611,355	3.5%	1,581,457	3.0%	1,898,248	3.6%
Fishery Resource Landing	109,137	0.2%	302,237	0.6%	826,348	1.6%
Subtotal	**$1,720,492**	**3.7%**	**$1,883,694**	**3.6%**	**$2,724,596**	**5.2%**
Grand Total	**$46,346,539**	**100%**	**$52,790,654**	**100%**	**$52,397,232**	**100%**

Table 1
Summary of Shared Taxes and Fees by Municipality

	FY2015	FY 2014	Difference
Municipality			
Anchorage	$1,438,032	$1,433,046	$4,986
Juneau	4,890,315	5,144,121	($253,806)
Sitka	1,188,123	1,466,546	($278,423)
Skagway	4,017,310	4,077,115	($59,805)
Wrangell	24,065	31,430	($7,365)
Total Municipalities	**11,557,845**	**12,152,258**	**(594,413)**
Borough			
Aleutians East	2,088,104	1,797,534	$290,570
Bristol Bay	2,899,978	2,086,529	$813,449
Denali	49,117	51,103	($1,986)
Fairbanks North Star	420,825	417,061	$3,764
Haines	371,112	591,211	($220,099)
Kenai Peninsula	1,162,737	1,402,081	($239,344)
Ketchikan Gateway	2,303,101	3,053,022	($749,921)
Kodiak Island	1,352,566	1,614,025	($261,459)
Lake and Peninsula	353,370	557,853	($204,483)
Matanuska-Susitna	749,697	751,652	($1,955)
North Slope	355,212	325,828	$29,384
Northwest Arctic	2,098	2,539	($441)
Petersburg*	828,318	1,263,718	($435,400)
Yakutat	195,216	257,498	($62,282)
Total Boroughs	**13,131,451**	**14,171,654**	**(1,040,203)**
City			
Adak	71,151	180,249	($109,098)
Akhoik	0	0	$0
Akutan	943,814	890,075	$53,739
Alakanuk	1,080	1,089	($9)
Aleknagik	8,608	3,224	$5,384
Ambler	1,448	1,528	($80)
Anderson	3,442	2,728	$714
Angoon	794	790	$4
Anvik	188	199	($11)
Atka	48,116	50,964	($2,848)
Barrow	50,155	0	$50,155
Bethel	16,560	2,632	$13,928
Brevig Mission	522	545	($23)
Buckland	1,135	1,205	($70)
Chefornak	0	1,823	($1,823)
Chevak	1,177	1,216	($39)
Chignik	62,800	310,422	($247,622)
Chuathbaluk	110	121	($11)
Clark's Point	374	491	($117)
Coffman Cove	1,635	1,982	($347)
Cordova	1,270,344	1,906,957	($636,613)
Craig	351,339	319,904	$31,435
Deering	600	535	$65
Delta Junction	8,156	7,775	$381

Table 1
Summary of Shared Taxes and Fees by Municipality

City	FY2015	FY 2014	Difference
Dillingham	$506,501	$489,647	$16,854
Eek	401	397	$4
Egegik	152,839	181,974	($29,135)
Ekwok	221	235	($14)
Elim	576	571	$5
Emmonak	28,742	27,675	$1,067
Fairbanks	192,166	198,511	($6,345)
False Pass	21,678	14,291	$7,387
Fort Yukon	1,500	0	$1,500
Galena	1,500	2,500	($1,000)
Gambell	914	927	($13)
Goodnews Bay	321	350	($29)
Grayling	272	276	($4)
Gustavus	231	301	($70)
Holy Cross	299	314	($15)
Homer	83,435	139,020	($55,585)
Hoonah	771,755	743,252	$28,503
Hooper Bay	1,530	1,859	($329)
Houston	22,614	21,764	$850
Huslia	468	481	($13)
Hydaburg	1,184	1,491	($307)
Kachemak	1,222	1,274	($52)
Kake	16,147	25,632	($9,485)
Kaltag	324	337	($13)
Kasaan	2,300	1,005	$1,295
Kenai	256,659	349,153	($92,494)
Ketchikan	2,301,501	3,031,293	($729,792)
Kiana	1,797	1,901	($104)
King Cove	408,385	512,655	($104,270)
Kivalina	1,565	1,688	($123)
Klukwan	173	0	$173
Klawock	180	1,500	($1,320)
Kobuk	786	981	($195)
Kodiak	1,116,054	1,274,151	($158,097)
Kotlik	921	938	($17)
Kotzebue	27,055	28,252	($1,197)
Koyuk	584	623	($39)
Larsen Bay	106,594	154,709	($48,115)
Lower Kalskag	245	245	$0
Manokotak	1,982	2,351	($369)
Marshall	721	767	($46)
Mekoryuk	420	1,695	($1,275)
Mountain Village	1,343	1,387	($44)
Nenana	2,434	2,792	($358)
New Stuyahok	661	669	($8)
Newhalen	444	461	($17)
Nightmute	289	302	($13)
Nome	43,642	48,980	($5,338)
Nondalton	412	435	($23)

Table 1
Summary of Shared Taxes and Fees by Municipality

	FY2015	FY 2014	Difference
City			
Noorvik	$2,089	$2,273	($184)
North Pole	35,659	52,597	($16,938)
Nulato	467	491	($24)
Nunapitchuk	590	597	($7)
Old Harbor	9,237	434	$8,803
Ouzinkie	204	0	$204
Palmer	160,045	150,128	$9,917
Pelican	846	245	$601
Petersburg*	0	0	$0
Pilot Station	807	877	($70)
Pilot Point	0	0	$0
Platinum	36,250	177,093	($140,843)
Port Lions	568	2,428	($1,860)
Quinhagak	1,000	962	$38
Russian Mission	486	489	($3)
Saint George	0	0	$0
Saint Mary's	16,762	18,167	($1,405)
Saint Michael	816	832	($16)
Saint Paul	1,074,604	1,205,636	($131,032)
Sand Point	25,611	243,817	($218,206)
Savoonga	3,771	3,150	$621
Scammon Bay	798	792	$6
Selawik	2,851	3,238	($387)
Seldovia	5,646	5,112	$534
Seward	716,111	820,074	($103,963)
Shageluk	173	176	($3)
Shaktoolik	511	507	$4
Shishmaref	809	809	$0
Shungnak	1,222	1,318	($96)
Soldotna	44,074	48,090	($4,016)
Stebbins	719	729	($10)
Teller	1,500	395	$1,105
Tenakee Springs	378	0	$378
Togiak	102,038	114,789	($12,751)
Toksook Bay	791	2,666	($1,875)
Unalakleet	31,071	24,986	$6,085
Unalaska	6,745,512	8,218,176	($1,472,664)
Upper Kalskag	377	398	($21)
Valdez	441,398	838,368	($396,970)
Wales	280	272	$8
Wasilla	249,314	251,392	($2,078)
Whittier	888,555	1,093,892	($205,337)
Wrangell	405,276	338,187	$67,089
Total Cities	**19,936,751**	**24,583,048**	(4,646,297)
Grand Total	**$44,626,047**	**$50,906,960**	**($6,280,913)**

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

Shared Taxes and Fees Overview

Tax Program	Share Provision	Share Cycle		FY 2015 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	August	Preceding Fiscal Year	$141,801	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	$15,051,450	16
Electric Cooperative *AS 10.25.570*	100% of electric cooperative taxes are shared to cities or organized boroughs where the revenue was earned. Electric cooperative taxes are based on kilowatt-hours sold by qualified electric cooperatives recognized under AS 10.25.020	June	Preceding Fiscal Year	$2,001,304	90
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 4) If processing occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by DCCED. The amount of FY 2014 fisheries business tax subject to allocation by DCCED was $1,611,355.	December	Preceding Fiscal Year	$21,479,071	55
Fishery Resource Landing *AS 43.77.060*	50% of fishery resource landing taxes are shared with the municipality where fishery resources were landed. The mechanics for sharing landing taxes are the same as fisheries business taxes, except that the proration applies to boroughs incorporated after January 1, 1994. If landings occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by DCCED. The amount of FY 2014 fishery resource landing tax subject to allocation by DCCED was $109,137.	December	Preceding Fiscal Year	$3,125,677	13
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.	January & July	Preceding Six Months	$851,625	38
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	$1,975,119	28
			Total Shared	**$44,626,047**	

Table 2
2015 Shared Amounts by Municipality by Tax and License Type

	Total	*Aviation Fuel*	*CPV Excise**	*Electric Cooperative*	*Fisheries Business*	*Fishery Landing*	*Liquor License*	*Telephone Cooperative*
Municipality								
Anchorage	**$1,438,032**	$12,961	$26,200	$642,099	$202,096	$0	$368,550	$186,126
Juneau	**4,890,315**	76,047	4,393,395	0	$364,624	0	56,250	0
Sitka	**1,188,123**	0	157,340	0	$1,009,033	0	21,750	0
Skagway	**4,017,310**	0	4,008,335	0	$0	0	8,975	0
Wrangell	**24,065**	0	24,065	0	0	0	0	0
Total Municipalities	**11,557,845**	**89,008**	**8,609,335**	**642,099**	**1,575,752**	**0**	**455,525**	**186,126**
Borough								
Aleutians East	**2,088,104**	0	0	0	2,067,182	20,922	0	0
Bristol Bay	**2,899,978**	0	0	18,674	2,809,548	0	12,350	59,406
Denali	**49,117**	0	0	18,348	0	0	0	30,769
Fairbanks North Star	**420,825**	0	0	420,825	0	0	0	0
Haines	**371,112**	0	144,020	537	212,855	0	13,700	0
Kenai Peninsula	**1,162,737**	0	361,658	153,185	629,725	14,338	0	3,832
Ketchikan Gateway	**2,303,101**	31,954	2,032,375	0	238,773	0	0	0
Kodiak Island	**1,352,566**	0	13,925	17,206	1,301,537	19,897	0	0
Lake and Peninsula	**353,370**	0	0	1,354	352,016	0	0	0
Matanuska-Susitna	**749,697**	0	0	202,072	254	0	0	547,372
North Slope	**355,212**	0	0	0	0	0	0	355,212
Northwest Arctic	**2,098**	0	0	845	0	0	0	1,253
Petersburg**	**828,318**	0	0	0	820,118	0	8,200	0
Yakutat	**195,216**	0	0	0	191,216	0	4,000	0
Total Boroughs	**13,131,451**	**31,954**	**2,551,978**	**833,046**	**8,623,223**	**55,157**	**38,250**	**997,844**
City								
Adak	**71,151**	0	0	0	67,968	1,683	1,500	0
Akhiok	**0**	0	0	0	0	0	0	0
Akutan	**943,814**	0	0	0	943,814	0	0	0
Alakanuk	**1,080**	0	0	1,080	0	0	0	0

Table 2
2015 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	* CPV Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Aleknagik	**8,608**	0	0	478	4,676	0	0	3,455
Ambler	**1,448**	0	0	583	0	0	0	865
Anderson	**3,442**	0	0	889	0	0	0	2,553
Angoon	**794**	0	0	794	0	0	0	0
Anvik	**188**	0	0	188	0	0	0	0
Atka	**48,116**	0	0	0	34,706	13,411	0	0
Barrow	**50,155**	0	0	50,155	0	0	0	0
Bethel	**16,560**	0	0	12,960	0	0	3,600	0
Brevig Mission	**522**	0	0	522	0	0	0	0
Buckland	**1,135**	0	0	0	0	0	0	1,135
Chefornak	**0**	0	0	0	0	0	0	0
Chevak	**1,177**	0	0	1,177	0	0	0	0
Chignik	**62,800**	0	0	0	62,800	0	0	0
Chuathbaluk	**110**	0	0	110	0	0	0	0
Clark's Point	**374**	0	0	0	24	0	0	350
Coffman Cove	**1,635**	0	0	0	1,635	0	0	0
Cordova	**1,270,344**	0	0	12,812	1,023,286	6,015	12,300	215,932
Craig	**351,339**	0	0	0	342,739	0	8,600	0
Deering	**600**	0	0	0	0	0	0	600
Delta Junction	**8,156**	0	0	8,156	0	0	0	0
Dillingham	**506,501**	0	0	8,347	433,564	0	4,900	59,691
Eek	**401**	0	0	401	0	0	0	0
Egegik	**152,839**	0	0	0	152,839	0	0	0
Ekwok	**221**	0	0	221	0	0	0	0
Elim	**576**	0	0	576	0	0	0	0
Emmonak	**28,742**	0	0	1,895	26,846	0	0	0
Fairbanks	**192,166**	0	0	113,966	0	0	78,200	0
False Pass	**21,677**	0	0	0	21,677	0	0	0
Fort Yukon	**1,500**	0	0	0	0	0	1,500	0
Galena	**1,500**	0	0	0	0	0	1,500	0
Gambell	**914**	0	0	914	0	0	0	0
Goodnews Bay	**321**	0	0	321	0	0	0	0

Table 2
2015 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	**272**	0	0	272	0	0	0	0
Gustavus	**231**	0	0	0	231	0	0	0
Holy Cross	**299**	0	0	299	0	0	0	0
Homer	**83,435**	0	13,925	25,306	21,004	0	23,200	0
Hoonah	**771,755**	0	688,980	2,102	76,574	0	4,100	0
Hooper Bay	**1,530**	0	0	1,530	0	0	0	0
Houston	**22,614**	0	0	5,186	0	0	3,100	14,328
Huslia	**468**	0	0	468	0	0	0	0
Hydaburg	**1,184**	0	0	0	1,184	0	0	0
Kachemak	**1,222**	0	0	1,222	0	0	0	0
Kake	**16,147**	0	0	1,246	14,901	0	0	0
Kaltag	**324**	0	0	324	0	0	0	0
Kasaan	**2,300**	0	0	0	2,300	0	0	0
Kenai	**256,659**	9,567	0	32,038	195,703	0	19,350	0
Ketchikan	**2,301,501**	0	2,032,375	0	237,876	0	31,250	0
Kiana	**1,797**	0	0	721	0	0	0	1,076
King Cove	**408,385**	0	0	0	404,385	0	4,000	0
Kivalina	**1,565**	0	0	581	0	0	0	984
Klukwan	**173**	0	0	173	0	0	0	0
Klawock	**180**	0	0	0	180	0	0	0
Kobuk	**786**	0	0	274	0	0	0	512
Kodiak	**1,116,054**	5,783	13,925	45,288	1,021,500	10,858	18,700	0
Kotlik	**921**	0	0	921	0	0	0	0
Kotzebue	**27,055**	0	0	9,945	0	0	2,500	14,610
Koyuk	**584**	0	0	584	0	0	0	0
Larsen Bay	**106,594**	0	0	0	106,594	0	0	0
Lower Kalskag	**245**	0	0	245	0	0	0	0
Manokotak	**1,982**	0	0	0	0	0	0	1,982
Marshall	**721**	0	0	721	0	0	0	0
Mekoryuk	**420**	0	0	420	0	0	0	0
Mountain Village	**1,343**	0	0	1,343	0	0	0	0
Nenana	**2,434**	0	0	2,434	0	0	0	0
New Stuyahok	**661**	0	0	661	0	0	0	0

Table 2
2015 Shared Amounts by Municipality by Tax and License Type

	Total	Aviation Fuel	* CPV Excise	Electric Cooperative	Fisheries Business	Fishery Landing	Liquor License	Telephone Cooperative
Newhalen	**444**	0	0	444	0	0	0	0
Nightmute	**289**	0	0	289	0	0	0	0
Nome	**43,642**	0	0	0	28,842	0	14,800	0
Nondalton	**412**	0	0	412	0	0	0	0
Noorvik	**2,089**	0	0	890	0	0	0	1,199
North Pole	**35,659**	0	0	30,459	0	0	5,200	0
Nulato	**467**	0	0	467	0	0	0	0
Nunapitchuk	**590**	0	0	590	0	0	0	0
Old Harbor	**9,237**	0	0	391	11	8,835	0	0
Ouzinkie	**204**	0	0	0	0	204	0	0
Palmer	**160,045**	2,626	0	21,959	0	0	11,500	123,961
Pilot Station	**807**	0	0	807	0	0	0	0
Pelican	**846**	0	0	0	846	0	0	0
Petersburg**	**0**	0	0	0	0	0	0	0
Pilot Point	**0**	0	0	0	0	0	0	0
Platinum	**36,250**	0	0	0	36,250	0	0	0
Port Lions	**568**	0	0	568	0	0	0	0
Quinhagak	**1,000**	0	0	1,000	0	0	0	0
Russian Mission	**486**	0	0	486	0	0	0	0
Saint George	**0**	0	0	0	0	0	0	0
Saint Mary's	**16,762**	0	0	1,001	15,761	0	0	0
Saint Michael	**816**	0	0	816	0	0	0	0
Saint Paul	**1,074,604**	0	0	0	1,053,712	16,891	4,000	0
Sand Point	**25,611**	0	0	0	21,011	0	4,600	0
Savoonga	**3,771**	0	0	1,036	2,735	0	0	0
Scammon Bay	**798**	0	0	798	0	0	0	0
Selawik	**2,851**	0	0	1,248	0	0	0	1,603
Seldovia	**5,646**	0	0	1,046	0	0	4,600	0
Seward	**716,111**	0	347,733	0	334,691	14,338	19,350	0
Shageluk	**173**	0	0	173	0	0	0	0
Shaktoolik	**511**	0	0	511	0	0	0	0
Shishmaref	**809**	0	0	809	0	0	0	0
Shungnak	**1,222**	0	0	468	0	0	0	753
Soldotna	**44,074**	1,830	0	24,903	2,841	0	14,500	0

Table 2
2015 Shared Amounts by Municipality by Tax and License Type

	Total	*Aviation Fuel*	* *CPV Excise*	*Electric Cooperative*	*Fisheries Business*	*Fishery Landing*	*Liquor License*	*Telephone Cooperative*
Stebbins	**719**	0	0	719	0	0	0	0
Tanana	**1,500**	0	0	0	0	0	1,500	0
Teller	**378**	0	0	378	0	0	0	0
Tenakee Springs	**0**	0	0	0	0	0	0	0
Togiak	**102,038**	0	0	1,449	91,511	9,077	0	0
Toksook Bay	**791**	0	0	791	0	0	0	0
Unalakleet	**31,071**	0	0	2,065	29,006	0	0	0
Unalaska	**6,745,512**	0	1,650	0	3,752,155	2,989,207	2,500	0
Upper Kalskag	**377**	0	0	377	0	0	0	0
Valdez	**441,398**	0	0	29,696	230,134	0	12,300	169,269
Wales	**280**	0	0	280	0	0	0	0
Wasilla	**249,314**	1,033	0	44,760	29	0	27,200	176,292
Whittier	**888,555**	0	791,550	3,226	89,479	0	4,300	0
Wrangell	**405,276**	0	0	0	392,076	0	13,200	0
Total Cities	**19,936,751**	**20,840**	**3,890,138**	**526,159**	**11,280,096**	**3,070,520**	**357,850**	**791,150**
Grand Total	**$44,626,047**	**$141,801**	**$15,051,450**	**$2,001,304**	**21,479,071**	**3,125,677**	**$851,625**	**$1,975,119**
Number of Communities Shared With	**130**	**8**	**16**	**90**	**55**	**13**	**38**	**28**

* Commercial Passenger Vessel

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

Table 3
Aviation Motor Fuel Tax

	FY2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	*Total All Years*
Municipality						
Anchorage (Merrill Field)	$12,961	$18,998	$22,543	$20,131	$18,540	$93,173
Juneau	$76,047	89,246	90,284	77,539	70,864	403,980
Total Municipalities	**$89,008**	**108,244**	**112,827**	**97,670**	**89,404**	**497,153**
Borough						
Ketchikan Gateway	$31,954	29,112	27,567	23,398	29,178	141,209
Total Borough	**$31,954**	**29,112**	**27,567**	**23,398**	**29,178**	**141,209**
City						
Kenai	$9,567	5,681	11,178	13,035	13,482	52,943
Kodiak	$5,783	5,404	5,859	7,076	6,882	31,004
Palmer	$2,626	2,931	1,427	1,654	599	9,237
Soldotna	$1,830	2,257	1,960	1,282	1,425	8,754
Wasilla	$1,033	1,667	1,528	1,543	1,508	7,279
Total Cities	**$20,840**	**17,940**	**21,952**	**24,590**	**23,896**	**109,218**
Grand Total[1]	**$141,801**	**$155,296**	**$162,346**	**$145,658**	**$142,478**	**$747,579**
Cost of Collection	**$3,708**	**$3,363**	**$2,691**	**$2,152**	**$2,691**	**$10,897**
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

	FY2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	*Total All Years*
Municipality						
Anchorage	26,200	2,975	48,570	66,190	63,575	207,510
Juneau	4,393,395	4,598,565	4,151,020	4,096,730	-	17,239,710
Sitka	157,340	302,985	135,355	414,130	706,505	1,716,315
Skagway	4,008,335	4,062,215	3,728,105	3,470,720	3,455,540	18,724,915
Wrangell	24,065	31,430	1,730	19,350	2,510	79,085
Total Municipalities	**8,609,335**	**8,998,170**	**8,064,780**	**8,067,120**	**4,228,130**	**37,967,535**
Borough						
Haines	144,020	140,635	154,080	146,680	154,270	739,685
Kenai Peninsula	361,658	307,578	364,975	357,553	406,080	1,797,844
Ketchikan Gateway	2,032,375	2,240,210	1,977,770	1,947,248	2,088,312	10,285,915
Kodiak Island	13,925	4,600	23,472	32,622	15,763	90,382
Total Boroughs	**2,551,978**	**2,693,023**	**2,520,297**	**2,484,103**	**2,664,425**	**12,913,826**
City						
Homer	13,925	33,542	21,710	0	31,788	100,965
Hoonah	688,980	626,225	610,105	636,345	1,130,220	3,691,875
Hooper Bay	0	0	0	32,687	0	32,687
Ketchikan	2,032,375	2,240,210	1,977,770	1,947,248	0	8,197,603
Kodiak	13,925	4,600	23,473	32,622	15,762	90,382
Seward	347,733	306,723	343,265	324,865	374,293	1,696,879
Unalaska	1,650	4,165	4,120	1,310	3,000	14,245
Valdez	0	1,265	0	1,650	2,335	5,250
Whittier	791,550	950,635	828,865	637,265	695,790	3,904,105
Total Cities	**3,890,138**	**4,167,365**	**3,809,308**	**3,613,992**	**2,253,188**	**17,733,991**
Grand Total	**15,051,450**	**15,858,558**	**$14,394,385**	**$14,165,215**	**$9,145,743**	**$68,615,351**
Number of Communities Shared With	**16**	**17**	**16**	**17**	**15**	**18**

Table 5
Electric Cooperative Tax

	FY2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	Total *All Years*
Municipality						
Anchorage	$642,099	$657,254	$668,760	$663,378	$664,499	$3,295,990
Total Municipalities	**$642,099**	**657,254**	**668,760**	**663,378**	**664,499**	**3,295,990**
Borough						
Bristol Bay	$18,674	0	9,043	9,211	9,937	46,865
Denali	$18,348	19,700	20,557	20,799	19,847	99,251
Fairbanks North Star	$420,825	416,866	423,939	424,186	418,986	2,104,802
Haines	$537	536	561	561	596	2,791
Kenai Peninsula	$153,185	157,328	158,048	152,260	149,055	769,876
Kodiak Island	$17,206	15,792	27,075	26,387	26,952	113,412
Lake and Peninsula	$1,354	1,095	1,521	1,046	1,207	6,223
Matanuska-Susitna	$202,072	200,454	200,602	195,156	184,011	982,295
Northwest Arctic	$845	891	857	872	875	4,340
Total Boroughs	**$833,046**	**812,662**	**842,203**	**830,478**	**811,466**	**4,129,855**
City						
Alakanuk	$1,080	1,089	838	928	898	4,833
Aleknagik	$478	491	464	387	394	2,214
Ambler	$583	611	574	621	610	2,999
Anderson	$889	864	980	1,026	1,035	4,794
Angoon	$794	790	830	922	914	4,250
Anvik	$188	199	294	194	197	1,072
Barrow	$50,155	0	24,771	25,006	24,586	124,518
Bethel	$12,960	0	0	0	0	12,960
Brevig Mission	$522	545	591	572	547	2,777
Chevak	$1,177	1,216	1,182	1,164	1,128	5,867
Chuathbaluk	$110	121	136	128	142	637
Cordova	$12,812	13,222	12,797	12,676	12,547	64,054
Delta Junction	$8,156	7,775	9,075	5,588	6,603	37,197
Dillingham	$8,347	8,481	8,686	8,614	8,626	42,754
Eek	$401	397	403	386	371	1,958
Ekwok	$221	235	270	106	0	832
Elim	$576	571	605	555	505	2,812

Table 5
Electric Cooperative Tax

	FY2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	Total *All Years*
Emmonak	$1,895	1,792	1,545	1,528	1,490	8,250
Fairbanks	$113,966	117,211	120,099	121,852	122,192	595,320
Gambell	$914	927	888	887	880	4,496
Goodnews Bay	$321	350	399	377	361	1,808
Grayling	$272	276	339	273	293	1,453
Holy Cross	$299	314	302	301	293	1,509
Homer	$25,306	26,845	27,633	27,672	27,396	134,852
Hoonah	$2,102	2,153	2,153	2,193	2,130	10,731
Hooper Bay	$1,530	1,570	1,533	1,489	1,436	7,558
Houston	$5,186	5,324	5,371	5,270	5,057	26,208
Huslia	$468	481	486	496	481	2,412
Kachemak	$1,222	1,274	1,299	1,284	1,190	6,269
Kake	$1,246	1,391	1,369	1,261	1,107	6,374
Kaltag	$324	337	354	342	355	1,712
Kenai	$32,038	32,361	32,608	32,965	33,179	163,151
Kiana	$721	724	740	718	724	3,627
Kivalina	$581	615	591	577	577	2,941
Klukwan	$173	0	0	0	0	173
Kobuk	$274	335	0	0	0	609
Kodiak	$45,288	44,685	44,586	41,300	41,908	217,767
Kotlik	$921	938	971	917	854	4,601
Kotzebue	$9,945	10,160	10,570	10,473	9,925	51,073
Koyuk	$584	623	860	637	651	3,355
Lower Kalskag	$245	245	259	259	272	1,280
Marshall	$721	767	722	797	731	3,738
Mekoryuk	$420	429	507	429	413	2,198
Mountain Village	$1,343	1,387	1,238	1,344	1,345	6,657
Nenana	$2,434	2,514	2,678	2,749	2,749	13,124
New Stuyahok	$661	669	631	713	710	3,384
Newhalen	$444	461	472	437	281	2,095
Nightmute	$289	302	400	299	299	1,589
Nondalton	$412	435	419	393	317	1,976
Noorvik	$890	935	962	971	966	4,724
North Pole	$30,459	47,602	53,124	56,687	59,264	247,136
Nulato	$467	491	515	529	511	2,513
Nunapitchuk	$590	597	610	589	592	2,978
Old Harbor	$391	393	439	378	365	1,966
Palmer	$21,959	22,342	23,113	23,197	23,588	114,199

Table 5
Electric Cooperative Tax

	FY2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	Total *All Years*
Pilot Station	$807	877	874	842	818	4,218
Port Lions	$568	538	580	3,243	584	5,513
Quinhagak	$1,000	962	886	866	826	4,540
Russian Mission	$486	489	494	541	541	2,551
Saint Mary's	$1,001	1,024	1,021	991	993	5,030
Saint Michael	$816	832	864	841	837	4,190
Savoonga	$1,036	1,053	1,019	1,049	996	5,153
Scammon Bay	$798	792	788	839	814	4,031
Selawik	$1,248	1,383	1,496	1,362	1,365	6,854
Seldovia	$1,046	1,112	1,079	1,135	1,235	5,607
Shageluk	$173	176	166	173	177	865
Shaktoolik	$511	507	492	443	378	2,331
Shishmaref	$809	809	758	790	798	3,964
Shungnak	$468	495	609	752	757	3,081
Soldotna	$24,903	26,364	26,607	25,681	24,210	127,765
Stebbins	$719	729	701	658	666	3,473
Teller	$378	395	428	393	411	2,005
Togiak	$1,449	1,452	1,468	1,467	1,413	7,249
Toksook Bay	$791	800	812	763	767	3,933
Unalakleet	$2,065	2,063	2,052	2,062	2,060	10,302
Upper Kalskag	$377	398	597	450	393	2,215
Valdez	$29,696	30,416	29,875	28,163	26,183	144,333
Wales	$280	272	386	267	270	1,475
Wasilla	$44,760	45,860	46,367	45,443	44,806	227,236
Whittier	$3,226	3,773	3,233	2,289	2,101	14,622
Total Cities	**$526,159**	**490,433**	**526,933**	**522,959**	**518,384**	**2,584,868**
Grand Total[1]	**$2,001,304**	**$1,960,349**	**$2,037,896**	**$2,016,815**	**$1,994,349**	**$10,010,713**
Cost of Collection[2]	**$4,344**	**$4,344**	**$1,594**	**$1,594**	**$2,862**	**$14,738**
Number of Communities Shared With	**90**	**86**	**87**	**87**	**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

	FY2015	FY 2014	FY 2013	FY 2012	FY 2011	Total All Years
Municipality						
Anchorage	$202,096	$181,607	$221,337	$170,617	$119,063	$894,720
Juneau	$364,624	395,010	384,415	422,230	430,561	$1,996,840
Sitka	$1,009,033	1,127,772	1,183,956	1,256,103	1,199,333	$5,776,197
Wrangell	$0	0	0	380,741	265,498	$646,239
Total Municipalities	**1,575,753**	**1,704,389**	**1,789,708**	**2,229,691**	**2,014,455**	**9,313,996**
Borough						
Aleutians East	2,067,182	1,769,278	1,869,127	2,033,097	1,664,919	$9,403,603
Bristol Bay	2,809,548	2,010,471	1,868,574	2,130,832	2,230,586	$11,050,011
Denali	0	0	0	0	0	$0
Fairbanks North Star	0	195	0	118	88	$401
Haines	212,855	438,390	172,511	326,813	121,651	$1,272,220
Kenai Peninsula	629,725	919,123	774,646	952,078	1,004,361	$4,279,933
Ketchikan Gateway	238,773	783,700	709,134	666,360	539,797	$2,937,764
Kodiak Island	1,301,537	1,561,675	1,546,308	1,647,025	1,405,360	$7,461,905
Lake and Peninsula	352,016	556,758	382,147	385,759	255,093	$1,931,773
Matanuska-Susitna	254	112	126	65	110	$667
Northwest Arctic	0	371	0	0	0	$371
Petersburg*	820,118	1,249,730	760,516	0	0	$2,830,364
Yakutat	191,216	250,998	202,334	254,820	390,043	$1,289,411
Total Boroughs	**8,623,224**	**9,540,801**	**8,285,423**	**8,396,967**	**7,612,008**	**42,458,423**
City						
Adak	67,968	122,489	168,370	75,469	143,848	578,144
Akhiok	0	0	0	110	58	168
Akutan	943,814	877,450	1,028,308	990,609	689,120	4,529,301
Aleknagik	4,676	0	0	0	0	4,676
Atka	34,706	29,615	54,710	51,168	57,861	228,060
Bethel	0	2,632	0	3,937	3,752	10,321
Chefornak	0	1,823	542	2,220	1,119	5,704
Chignik	62,800	310,422	154,944	203,950	109,727	841,843
Clark's Point	24	0	2,227	45,322	50,510	98,083

Table 6
Fisheries Business Tax

	FY2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	*Total All Years*
Coffman Cove	1,635	1,982	1,699	1,557	570	7,443
Cordova	1,023,286	1,661,223	1,432,356	1,371,290	1,365,497	6,853,652
Craig	342,739	314,704	282,111	258,534	158,364	1,356,452
Delta Junction	0	0	0	0	0	0
Dillingham	433,564	407,654	276,513	339,410	446,588	1,903,729
Egegik	152,839	181,974	110,164	85,138	98,106	628,221
Emmonak	26,846	25,883	38,637	51,420	6,575	149,361
False Pass	21,677	14,291	5,152	8,544	5,690	55,354
Goodnews Bay	0	0	0	1	334	335
Gustavus	231	301	299	505	253	1,589
Homer	21,004	54,283	37,136	64,617	117,556	294,596
Hoonah	76,574	110,249	103,975	113,615	108,022	512,435
Hooper Bay	0	289	366	147	0	802
Houston	0	88	77	65	41	271
Hydaburg	1,184	1,491	367	1,185	858	5,085
Kake	14,901	24,241	16,198	5,824	12,005	73,169
Kaltag	0	0	1,314	450	1,095	2,859
Kasaan	2,300	1,005	1,706	874	308	6,193
Kenai	195,703	289,411	197,541	291,597	276,547	1,250,799
Ketchikan	237,876	743,083	454,435	472,507	424,942	2,332,843
King Cove	404,385	510,155	456,469	521,585	437,823	2,330,417
Klawock	180	0	620	19,212	9,588	29,600
Kodiak	1,021,500	1,164,404	1,189,750	1,252,420	1,123,205	5,751,279
Kotzebue	0	371	0	0	0	371
Larsen Bay	106,594	154,709	131,405	91,058	75,013	558,779
Marshall	0	0	0	0	0	0
Mekoryuk	0	1,266	12,020	5,782	4,095	23,163
Nenana	0	265	0	0	0	265
Nome	28,842	30,280	43,162	36,685	27,792	166,761
North Pole	0	195	0	118	88	401
Old Harbor	11	41	0	5	25	82
Ouzinkie	0	0	0	26,071	0	26,071
Palmer	0	0	0	0	0	0

Table 6
Fisheries Business Tax

	FY2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	*Total All Years*
Pelican	846	245	628	8,276	8,222	18,217
Petersburg*	0	0	0	1,036,385	665,901	1,702,286
Pilot Point	0	0	0	0	0	0
Platinum	36,250	177,093	27,745	36,676	21,833	299,597
Port Lions	0	1,890	170	9,562	10,627	22,249
Quinhagak	0	0	0	25	687	712
Saint George	0	0	16,768	0	0	16,768
Saint Mary's	15,761	17,143	0	0	2,881	35,785
Saint Paul	1,053,712	1,183,913	1,278,016	1,135,628	736,836	5,388,105
Sand Point	21,011	236,923	255,282	337,198	229,620	1,080,034
Savoonga	2,735	2,097	4,695	2,617	2,964	15,108
Seldovia	0	0	0	150	2,367	2,517
Seward	334,691	482,543	480,290	519,689	596,097	2,413,310
Soldotna	2,841	1,969	685	1,594	2,020	9,109
Tanana	0	0	0	0	0	0
Tenakee Springs	0	0	0	365	88	453
Togiak	91,511	107,578	88,071	100,492	85,308	472,960
Toksook Bay	0	1,866	1,753	2,785	10,417	16,821
Unalakleet	29,006	22,923	9,745	17,911	16,145	95,730
Unalaska	3,752,155	3,307,022	3,957,391	3,968,378	3,780,072	18,765,018
Valdez	230,134	621,634	354,769	274,176	521,771	2,002,484
Wasilla	29	0	49	0	19	97
Whittier	89,479	133,884	123,556	105,012	139,585	591,516
Wrangell	392,076	329,987	288,004	0	0	1,010,067
Total Cities	**11,280,096**	**13,666,979**	**13,090,190**	**13,949,920**	**12,590,435**	**64,577,620**
Grand Total	**21,479,073**	**$24,912,169**	**$23,165,321**	**$24,576,578**	**$22,216,898**	**116,350,039.00**
Number of Communities Shared With	**55**	**63**	**59**	**68**	**68**	**79**
Additional Sharing with DCCED	**$1,611,355**	**$1,581,457**	**$1,898,248**	**$2,075,432**	**$2,153,491**	**$9,319,983**

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

Table 7
Fishery Resource Landing Tax

	FY 2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	*Total All Years*
Municipality						
Juneau	$0	$0	$0	$5,391	$0	$5,391
Sitka	0	13,914	7,108	0	0	21,022
Wrangell	0	0	0	532	1,038	1,570
Total Municipalities	**0**	**13,914**	**7,108**	**5,923**	**1,038**	**27,983**
Borough						
Aleutians East	20,922	28,256	48,864	49,777	40,227	188,046
Kenai Peninsula	14,338	14,108	19,801	8,152	5,556	61,955
Kodiak Island	19,897	31,958	17,328	16,812	4,229	90,224
Lake and Peninsula	0	0	0	0	428	428
Petersburg*	0	3,488	9,077	0	0	12,565
Yakutat	0	0	6,744	11,478	21,052	39,274
Total Boroughs	**55,157**	**77,810**	**101,814**	**86,219**	**71,492**	**392,492**
City						
Adak	1,683	54,660	86,452	61,035	40,219	244,049
Akhiok	0	0	0	0	314	314
Aleknagik	0	0	3	0	0	3
Akutan	0	12,625	5,554	23,718	21,776	63,673
Atka	13,411	21,349	90,162	18,946	10,377	154,245
Clark's Point	0	0	0	0	0	0
Cordova	6,015	0	0	0	0	6,015
Homer	0	0	0	0	0	0
Kodiak	10,858	31,958	15,331	15,586	160	73,893
Old Harbor	8,835	0	0	0	0	8,835
Ouzinkie	204	0	0	0	0	204
Petersburg*	0	0	0	11,415	3,006	14,421
Saint Paul	16,891	21,723	4,487	907	22,134	66,142
Sand Point	0	4,394	28,636	26,058	18,450	77,538
Seward	14,338	14,108	18,008	8,152	5,310	59,916
Togiak	9,077	5,759	22,613	8,988	4,919	51,356
Unalaska	2,989,207	4,890,289	6,636,364	4,558,307	2,977,485	22,051,652
Total Cities	**3,070,520**	**5,056,865**	**6,907,610**	**4,733,112**	**3,104,150**	**22,872,257**
GRAND TOTAL	**$3,125,677**	**$5,148,589**	**$7,016,532**	**$4,825,254**	**$3,176,680**	**$23,292,732**
Number of Communities Shared With	**13**	**14**	**16**	**16**	**17**	**24**
Additional Sharing with DCCED	**$109,137**	**$302,237**	**$826,348**	**$860,942**	**$1,252,767**	**$3,351,431**

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

Table 8
Liquor License Fees

	FY 2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	*Total All Years*
Municipality						
Anchorage	$368,550	$372,600	$363,100	$360,075	$348,950	$1,813,275
Juneau	$56,250	61,300	50,300	61,050	46,150	275,050
Sitka	$21,750	21,875	26,925	21,250	23,200	115,000
Skagway	$8,975	14,900	7,375	14,900	7,425	53,575
Wrangell	$0	0	13,200	8,400	13,200	34,800
Total Municipalities	**$455,525**	**470,675**	**460,900**	**465,675**	**438,925**	**2,291,700**
Borough						
Bristol Bay	$12,350	11,125	12,975	12,375	11,100	59,925
Haines	$13,700	11,650	12,500	12,850	12,700	63,400
Petersburg*	$8,200	10,500	8,500	0	0	27,200
Ketchikan Gateway	$0	0	0	2,500	7,625	10,125
Yakutat	$4,000	6,500	4,000	6,500	4,000	25,000
Total Boroughs	**$38,250**	**39,775**	**37,975**	**34,225**	**35,425**	**185,650**
City						
Adak	$1,500	3,100	1,500	3,100	1,500	10,700
Bethel	$3,600	0	0	0	0	3,600
Cordova	$12,300	11,650	12,300	11,650	11,675	59,575
Craig	$8,600	5,200	11,100	5,200	11,100	41,200
Dillingham	$4,900	4,600	4,300	4,000	4,600	22,400
Fairbanks	$78,200	81,300	75,350	0	84,100	318,950
Fort Yukon	$1,500	0	1,500	81,950	1,500	86,450
Galena	$1,500	2,500	1,500	2,500	1,500	9,500
Gustavus	$0	0	0	0	3,350	3,350
Homer	$23,200	24,350	22,450	25,750	20,400	116,150
Hoonah	$4,100	4,625	3,100	4,625	3,100	19,550
Houston	$3,100	0	0	0	3,100	6,200
Kake	$0	0	0	0	1,500	1,500

Table 8
Liquor License Fees

	FY 2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	*Total All Years*
Kenai	$19,350	21,700	18,100	25,575	17,100	101,825
Ketchikan	$31,250	48,000	32,000	45,500	27,925	184,675
King Cove	$4,000	2,500	4,000	2,500	4,000	17,000
Klawock	$0	1,500	0	1,500	0	3,000
Kodiak	$18,700	23,100	19,300	22,500	16,200	99,800
Kotzebue	$2,500	1,500	0	1,500	0	5,500
Nome	$14,800	18,700	11,650	18,100	12,300	75,550
North Pole	$5,200	4,800	4,600	4,800	5,200	24,600
Palmer	$11,500	12,900	11,500	13,500	12,700	62,100
Petersburg*	$0	0	0	8,600	7,900	16,500
Saint Paul	$4,000	0	4,000	600	4,000	12,600
Sand Point	$4,600	2,500	4,600	2,500	7,100	21,300
Seldovia	$4,600	4,000	4,300	2,100	4,925	19,925
Seward	$19,350	16,700	21,650	17,100	20,950	95,750
Soldotna	$14,500	17,500	10,100	17,500	14,500	74,100
Tanana	$1,500	0	0	0	0	1,500
Unalaska	$2,500	16,700	2,500	14,200	3,750	39,650
Valdez	$12,300	20,650	9,800	17,750	13,550	74,050
Wasilla	$27,200	27,500	29,700	27,500	25,850	137,750
Whittier	$4,300	5,600	5,250	5,900	5,250	26,300
Wrangell	$13,200	8,200	0	0	0	21,400
Total Cities	**$357,850**	**391,375**	**326,150**	**388,000**	**350,625**	**1,814,000**
GRAND TOTAL	**$851,625**	**$901,825**	**$825,025**	**$887,900**	**$824,975**	**$4,291,350**
Number of Communities Shared With	**38**	**34**	**34**	**36**	**38**	**43**

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

Table 9
Telephone Cooperative Tax

	FY 2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	*Total All Years*
Municipality						
Anchorage	186,126	$199,612	$225,562	$206,828	$217,996	$1,036,124
Total Municipalities	**186,126**	**199,612**	**225,562**	**206,828**	**217,996**	**1,036,124**
Borough						
Bristol Bay	59,406	64,933	68,367	64,764	66,133	323,603
Denali	30,769	31,403	31,450	28,750	25,686	148,058
Kenai Peninsula	3,832	3,944	4,012	3,935	2,680	18,403
Matanuska-Susitna	547,372	551,086	588,556	544,072	557,498	2,788,584
North Slope	355,212	325,828	333,891	273,545	158,725	1,447,201
Northwest Arctic	1,253	1,277	4,768	5,823	5,522	18,643
Total Boroughs	**997,844**	**978,471**	**1,031,044**	**920,889**	**816,244**	**4,744,492**
City						
Aleknagik	3,455	2,733	2,385	2,440	2,623	13,636
Ambler	865	917	3,665	4,128	3,824	13,399
Anderson	2,553	1,864	3,435	3,717	3,462	15,031
Buckland	1,135	1,205	5,346	5,928	6,202	19,816
Clark's Point	350	491	492	862	942	3,137
Cordova	215,932	220,862	138,827	121,415	101,979	799,015
Deering	600	535	1,713	2,274	1,569	6,691
Dillingham	59,691	68,912	64,642	67,919	67,501	328,665
Houston	14,328	16,352	15,876	14,321	13,513	74,390
Kiana	1,076	1,177	4,433	5,243	4,875	16,804
Kivalina	984	1,073	4,064	5,113	4,864	16,098
Kobuk	512	646	2,339	2,744	2,486	8,727
Kotzebue	14,610	16,221	63,417	72,134	66,714	233,096
Manokotak	1,982	2,351	2,306	2,530	2,627	11,796
Nenana	0	13	15	8	8	44
Noorvik	1,199	1,338	5,361	6,592	6,844	21,334

Table 9
Telephone Cooperative Tax

	FY 2015	*FY 2014*	*FY 2013*	*FY 2012*	*FY 2011*	*Total All Years*
Palmer	123,961	111,955	122,710	113,362	110,450	582,438
Selawik	1,603	1,855	7,351	9,009	7,738	27,556
Seward	0	0	0	0	0	0
Shungnak	753	823	3,124	3,702	3,345	11,747
Valdez	169,269	164,403	168,134	163,939	138,225	803,970
Wasilla	176,292	176,365	194,890	177,968	185,162	910,677
Total Cities	**791,150**	**792,091**	**814,525**	**785,348**	**734,953**	**3,918,067**
Grand Total[1]	**1,975,119**	**1,970,174**	**2,071,131**	**1,913,065**	**1,769,193**	**9,698,682**
Cost of Collection[2]	**$1,244**	**$1,244**	**$1,594**	**$1,594**	**$2,862**	**$4,456**
Number of Communities Shared With	**28**	**28**	**29**	**28**	**29**	**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

AS 43.40.010. TAX ON TRANSFERS OR CONSUMPTION OF MOTOR FUEL AND EXPENDITURE OF PROCEEDS. (e) Sixty per cent of the proceeds of the revenue from the taxes on aviation fuel, excluding the amount determined to have been spent by the state in its collection, shall be refunded to a municipality owning and operating or leasing and operating an airport in the proportion that the revenue was collected at the municipal airport. All other proceeds of the taxes on aviation fuel shall be paid into a special aviation fuel tax account in the state general fund. The legislature may appropriate funds from this account for aviation facilities.

Commercial Passenger Vessel Excise Tax

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

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

Electric Cooperative Tax

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

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

Fisheries Business Tax

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

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

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

(3) to each borough

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

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

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

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

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

(1) to each city that is located in a borough incorporated after June 16, 1987 the following

Appendix A - Statutes

Fisheries Business Tax *(Continued)*

percentages of the tax revenue collected in the city from taxes levied under this chapter:

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

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

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

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

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

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

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

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

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

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

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

AS 43.75.137. ADDITIONAL REFUND. To the extent that appropriations are available for the purpose, and notwithstanding the requirement of AS 37.07.080(e) that approval of the office of management and budget is required, an amount equal to 50 percent of the tax revenue that is collected under this chapter from fisheries businesses and is not subject to division with a municipality under AS 43.75.130 shall be transmitted each fiscal year, without the approval of the office of management and budget, by the department to the Department of Commerce, Community and Economic Development for disbursal to eligible municipalities under AS 29.60.450.

Fishery Resource Landing Tax

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

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

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

(3) borough

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

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

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

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

Appendix A - Statutes

Fishery Resource Landing Tax *(Continued)*

the tax revenue collected from taxes levied under this chapter on fishery resources landed in the city and accounted for under AS 43.77 .050(b):

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

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

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

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

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

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

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

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

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

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

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

Telephone Cooperative Tax

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

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

Liquor License Fees

AS 04.11.610. REFUND TO MUNICIPALITIES. (a) Biennial license fees, excluding annual wholesale fees and biennial wholesale license fees, collected within a municipality shall be refunded semi-annually to the municipality.

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

Appendix A – Statutes

Liquor License Fees *(Continued)*

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

Appendix B
Unified Municipalities and Boroughs

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

Source: 2015 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
Atqasuk
Barrow
Kaktovik
Nuiqsut
Point Hope
Wainwright

Northwest Arctic Borough
Ambler
Buckland
Deering
Kiana
Kivalina
Kobuk
Kotzebue
Noorvik
Selawik
Shungnak

Petersburg Borough
Kupreanof

* All other boroughs do not have separate incorporated cities

Source: 2015 Alaska Community Directory

Appendix D
Incorporated Cities Within Alaska

Home Rule Cities

Cordova
Fairbanks
Kenai
Ketchikan
Kodiak
Nenana
North Pole
Palmer
Seward
Valdez

First Class Cities

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

Second Class Cities

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

Second Class Cities

Brevig Mission
Buckland
Chefornak
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
White Mountain
Whittier

Organized Under Federal Law

Metlakatla

Source: 2015 Alaska Community Directory