



Revenue Sources Book Fall 2022

Alaska Department of Revenue | Tax Division | tax.alaska.gov

Non-Petroleum Tax Revenue

By restriction and source

		Millions of Dollars		
		History	Forecast	
		FY 2022	FY 2023	FY 2024
Unrestricted				
1	Corporate Income Tax (Non-Petroleum)	112.2	105.0	125.0
Excise Tax				
2	Alcoholic Beverage	21.0	21.2	21.5
3	Tobacco Products – Cigarettes	20.0	21.0	20.1
4	Tobacco Products – Other	13.5	13.3	13.1
5	Electric and Telephone Cooperative	0.2	0.2	0.2
6	Insurance Premium Tax	62.5	66.8	68.8
7	Marijuana	6.8	7.9	8.5
8	Tire Fee	1.6	1.6	1.6
9	Subtotal Excise Tax	125.6	132.0	133.8
Fish Tax				
10	Fisheries Business	26.8	20.9	21.3
11	Fishery Resource Landing	3.8	5.2	5.3
12	Subtotal Fish Tax	30.6	26.0	26.6
Other Tax				
13	Charitable Gaming	3.0	3.1	3.2
14	Large Passenger Vessel Gambling	3.8	11.3	13.5
15	Mining License	53.4	52.5	32.8
16	Subtotal Other Tax	60.2	66.9	49.5
17	Total Unrestricted Non-Petroleum Tax Revenue	328.6	330.0	334.9
Restricted				
Designated General Fund				
18	Alcoholic Beverage (Alcohol and Drug Treatment and Prevention Fund)	21.0	21.2	21.5
19	Electric and Telephone Cooperative (Municipal Share)	4.4	4.4	4.4
20	Fisheries Business (Municipal Share) ¹	27.9	22.7	23.2
21	Fishery Resource Landing (Municipal Share)	5.6	4.6	4.7
22	Insurance Premium/Other ²	6.1	5.5	5.5
23	Marijuana (Marijuana Education and Treatment Fund)	7.3	7.6	8.2
24	Marijuana (Recidivism Reduction Fund)	14.6	15.2	16.3
25	Motor Fuel Tax – Non-Aviation	34.1	33.3	32.8
26	Motor Fuel Tax – Refined Fuel Surcharge	6.4	6.4	6.3
27	Tobacco Product – Cigarettes (School Fund)	13.4	14.2	13.5
28	Tobacco Products – Cigarettes (Tobacco Use and Cessation Fund)	1.9	2.1	2.0
29	Vehicle Rental	13.9	14.2	14.6
30	Subtotal Designated General Fund	156.7	151.4	153.0
Other Restricted				
31	Commercial Passenger Vessel Tax (State Share)	9.0	6.4	7.7
32	Commercial Passenger Vessel Tax (Municipal Share)	1.8	20.1	24.1
33	Common Property Fisheries Assessment: Salmon	0.0	0.0	0.0
34	Common Property Fisheries Assessment: Shellfish	0.0	0.0	0.0
35	Dive Fishery Management Assessment (designated management areas)	0.6	0.6	0.6
36	Motor Fuel Tax – Aviation (State Share)	4.4	4.5	4.6
37	Motor Fuel Tax – Aviation (Municipal Share)	0.2	0.2	0.2

Non-Petroleum Tax Revenue By restriction and source (continued)

	Millions of Dollars		
	History	Forecast	
	FY 2022	FY 2023	FY 2024
38 Salmon Enhancement (Aquaculture Association Share)	8.6	8.8	9.0
39 Seafood Development (qualifying regional associations)	3.2	3.2	3.3
40 Seafood Marketing Assessment (seafood marketing programs)	10.3	8.4	8.6
41 Settlements to Constitutional Budget Reserve Fund (Non–Petroleum taxes)	0.1	0.0	0.0
42 Subtotal Other Restricted	38.0	52.2	57.9
43 Total Restricted Non–Petroleum Tax Revenue	194.7	203.6	210.9
44 Total Non–Petroleum Tax Revenue	523.2	533.6	545.9

¹ In addition to the amounts shown here, an additional \$4.9 million of federal COVID relief funds were disbursed to municipalities in FY 2022 as revenue replacement for lost Fisheries Business Tax revenues.

² In addition to the workers' compensation insurance premiums for the insurance premium tax, this amount also includes services fees from employers who are self-insured.

Vehicle Rental Tax

The vehicle rental tax imposed under AS 43.52.010 – 43.52.020 is 10% on most passenger vehicle rentals of 90 days or less. The recreational vehicle rental tax imposed under AS 43.52.030 – 43.52.040 is 3% on recreational vehicle rentals of 90 days or less.

Exemptions include taxis, rentals to government agencies, motorcycles, and trucks used for transporting personal property.

Revenue from the vehicle rental tax is deposited into a vehicle rental tax subaccount within the general fund. The Alaska Legislature may appropriate the balance of that account for tourism development and marketing. In this forecast, the revenue is shown as restricted revenue, in the designated general fund category.

Charges for Services

Charges for services include fees and other program charges for state services. Revenues reported in this category do not include all charges for state services. This category only includes those services that do not fit into other categories in this report.

Most of these receipts are considered restricted revenue because they are returned to the program where they were collected. The only unrestricted revenue listed in this category comes from charges that do not have program receipt designations or are not otherwise segregated and appropriated back to a program. Many of the charges for services are small amounts that the department has grouped into the broad category, "general government."

Marine Highway Fund

The Alaska Marine Highway Fund under AS 19.65.050 – 19.65.100 is a subfund of the general fund and receives revenue from state ferry system operations. Because this revenue is customarily appropriated for Alaska Marine Highway operations, it is considered restricted revenue for this forecast.