

SCOMM

138:4

ALASKA STATE LEGISLATURE

Chair
STATE AFFAIRS

Member
RESOURCES

Member
HEALTH, EDUCATION AND SOCIAL SERVICES

Member
WAYS AND MEANS



Session:
State Capitol Building
Juneau, Alaska 99801
Phone 907-465-2689
Fax 907-465-3472
1-800-665-2689
Rep.Paul.Seaton@legis.state.ak.us

Interim:
345 W. Sterling Highway
Suite 102B
Homer, Alaska 99603
Phone 907-235-2921
Fax 907-235-4008

REPRESENTATIVE PAUL SEATON
House District 35

MEMORANDUM

From: Representative Paul Seaton
To: House Fisheries Co-Chair Representative Bill Thomas
House Fisheries Co-Chair Representative Gabrielle LeDoux
Date: 3/30/2006
Re: HB 25 Bill Hearing Request

I would like to respectfully request that HB 25 be scheduled in House Fisheries at your earliest possible convenience. The most recent version of HB 25 adds revenue from the Fisheries Resource Landing Tax to the fish tax revenue sharing program administered by the Department of Commerce, Community and Economic Development.

Please find the following attachments:

1. HB 25 Work Draft Version P
2. Sponsor Statement
3. Proposed Landing Tax Revenue Sharing Spreadsheet

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Sponsor Statement

HB 25 (version P)

HB 25 version P increases the amount distributed to each municipality under the fish tax revenue sharing program administered by the Department of Commerce, Community and Economic Development (DCCED).

HB 25 version P seeks to change the distribution of the Fisheries Resource Landing tax. This tax is paid on the value of fish that are processed outside of state waters and/or outside of any municipality and first landed in an Alaskan port for shipment. HB 25 version P seeks to treat these funds the same as the Fisheries Business Tax paid on fish that are landed in a port for shipment outside of Alaska without being processed in any Alaska municipality: 50% to the General Fund and 50% to the DCCED fish tax revenue sharing program to be distributed to all municipalities impacted by fishing.

HB 25 version P recognizes that the impacts to a municipality incurred in the landing of a pre-processed product are no different than those incurred in the landing of a product that is gutted and gilled at sea and trucked or flown out of state to be processed and packaged. The taxes generated by such activities should be treated the same.

By including funds from the Fisheries Resource Landing tax into the DCCED revenue sharing fund, every coastal municipality that is currently eligible for revenue sharing under the DCCED program would see an increase in DCCED funding. The proportional benefit would be the same as under the current DCCED formula based on the relative amount of fishery product processed within the recognized fishery management areas. As some municipalities would see an increase in over \$100,000 per year in revenue sharing funds, HB 25 version P clearly bolsters the existing revenue sharing program, and promotes healthy fishing communities.



24-LS0169VP
Bullock
3/22/06

CS FOR HOUSE BILL NO. 25()

IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-FOURTH LEGISLATURE - SECOND SESSION

BY

Offered:
Referred:

Sponsor(s): REPRESENTATIVES SEATON, Wilson

A BILL**FOR AN ACT ENTITLED**

1 "An Act relating to the sharing of fishery resource landing tax revenue with
2 municipalities; and providing for an effective date."

3 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4 * **Section 1.** AS 43.77.050(b) is amended to read:

5 (b) The tax collected under this chapter shall be paid into a separate account in
6 the general fund. The annual balance in the account may be appropriated by the
7 legislature for revenue sharing under AS 43.77.060. [THE AMOUNT OF ALL TAX
8 CREDITS APPROVED BY THE COMMISSIONER UNDER AS 43.77.040(b)
9 SHALL BE DEDUCTED FROM AMOUNTS PAID TO MUNICIPALITIES UNDER
10 AS 43.77.060(a) - (c).]

11 * **Sec. 2.** AS 43.77.060(d) is amended to read:

12 (d) To the extent that appropriations are available for the purpose, and
13 notwithstanding the requirement of AS 37.07.080(e) that approval of the office of
14 management and budget is required, an amount equal to 50 percent of the tax revenue

1 that is collected under this chapter [AND IS NOT SUBJECT TO DIVISION WITH A
2 MUNICIPALITY UNDER (a) - (c) OF THIS SECTION] shall be transmitted each
3 fiscal year, without the approval of the office of management and budget, by the
4 department to the Department of Commerce, Community, and Economic
5 Development for disbursal to eligible municipalities under AS 29.60.450.

6 * **Sec. 3.** AS 43.77.060(a), 43.77.060(b), and 43.77.060(c) are repealed.

7 * **Sec. 4.** This Act takes effect July 1, 2006.

Proposed Landing Tax Revenue Sharing

Municipality	FY 06 DCCED Shared Fisheries Business Tax Payments	2005 Landing Tax Revenue Distributed Per DCCED Formula	Total Payment	FY 05 Shared Landing Tax
Adak	\$120,472.13	\$293,238.34	\$413,710.47	\$52,464.00
Akiak	\$294.59	\$717.06	\$1,011.66	\$0.00
Akhiok	\$13,633.05	\$33,183.88	\$46,816.93	\$0.00
Akutan	\$171,467.93	\$417,366.01	\$588,833.94	\$15,415.00
Aleknagik	\$4,824.56	\$11,743.34	\$16,567.90	\$0.00
Aleutians East Borough	\$125,477.41	\$305,421.58	\$430,898.99	\$28,721.00
Anchorage	\$24,294.38	\$59,134.38	\$83,428.76	\$0.00
Angoon	\$2,725.81	\$6,634.83	\$9,360.64	\$0.00
Atka	\$122,142.93	\$297,305.20	\$419,448.14	\$8,522.00
Bethel	\$1,715.96	\$4,176.78	\$5,892.73	\$0.00
Brevig Mission	\$211.59	\$515.03	\$726.62	\$0.00
Bristol Bay Borough	\$11,987.57	\$29,178.66	\$41,166.23	\$0.00
Chefornak	\$313.13	\$762.18	\$1,075.31	\$0.00
Chignik	\$1,115.51	\$2,715.24	\$3,830.75	\$0.00
Clark's Point	\$3,542.24	\$8,622.08	\$12,164.32	\$0.00
Coffman Cove	\$7,049.41	\$17,158.80	\$24,208.22	\$0.00
Cold Bay	\$10,498.16	\$25,553.31	\$36,051.47	\$0.00
Cordova	\$25,460.48	\$61,972.75	\$87,433.22	\$0.00
Craig	\$6,884.99	\$16,758.60	\$23,643.59	\$0.00
Dillingham	\$22,817.85	\$55,540.39	\$78,358.24	\$0.00
Eek	\$275.28	\$670.06	\$945.35	\$0.00
Egegik	\$3,656.59	\$8,900.41	\$12,556.99	\$0.00
Ekwok	\$4,073.14	\$9,914.32	\$13,987.46	\$0.00
Elim	\$211.37	\$514.49	\$725.87	\$0.00
False Pass	\$9,500.26	\$23,124.36	\$32,624.62	\$0.00
Gambell	\$283.94	\$691.12	\$975.06	\$0.00
Golovin	\$176.63	\$429.93	\$606.55	\$0.00

Proposed Landing Tax Revenue Sharing

Goodnews Bay	\$260.87	\$634.97	\$895.84	\$0.00
Gustavus	\$2,721.93	\$6,625.39	\$9,347.32	\$0.00
Haines Boro	\$3,581.21	\$8,716.94	\$12,298.15	\$6,506.00
Homer	\$3,693.10	\$8,989.29	\$12,682.39	\$0.00
Hoonah	\$2,900.38	\$7,059.75	\$9,960.13	\$0.00
Hydaburg	\$5,165.89	\$12,574.16	\$17,740.04	\$0.00
Juneau	\$17,508.63	\$42,617.33	\$60,125.95	\$0.00
Kachemak	\$3,325.46	\$8,094.41	\$11,419.87	\$0.00
Kake	\$8,717.38	\$21,218.77	\$29,936.16	\$0.00
Kasaan	\$4,527.30	\$11,019.79	\$15,547.08	\$0.00
Kenai	\$3,804.90	\$9,261.42	\$13,066.32	\$0.00
Kenai Peninsula Borough	\$7,148.37	\$17,399.68	\$24,548.05	\$6,506.00
Ketchikan	\$21,389.14	\$52,062.79	\$73,451.92	\$0.00
Ketchikan Gateway Borou	\$15,328.07	\$37,309.68	\$52,637.75	\$0.00
King Cove	\$33,930.25	\$82,588.82	\$116,519.08	\$0.00
Klawock	\$6,268.50	\$15,258.01	\$21,526.51	\$0.00
Kodiak	\$56,687.73	\$137,982.25	\$194,669.98	\$818.00
Kodiak Island Borough	\$60,986.37	\$148,445.47	\$209,431.84	\$1,783.00
Koyuk	\$217.97	\$530.55	\$748.52	\$0.00
Kupreanof	\$6,572.36	\$15,997.62	\$22,569.98	\$0.00
Kwethluk	\$379.04	\$922.60	\$1,301.64	\$0.00
Lake & Peninsula Boroug	\$24,553.15	\$59,764.24	\$84,317.39	\$0.00
Larsen Bay	\$14,213.48	\$34,596.69	\$48,810.17	\$0.00
Manokotak	\$6,605.10	\$16,077.32	\$22,682.42	\$0.00
Mekoryuk	\$251.08	\$611.16	\$862.24	\$0.00
Napakiak	\$292.79	\$712.68	\$1,005.47	\$0.00
Napaskiak	\$312.36	\$760.30	\$1,072.66	\$0.00
New Stuyahok	\$6,931.81	\$16,872.54	\$23,804.35	\$0.00
Newhalen	\$4,530.52	\$11,027.64	\$15,558.16	\$0.00
Nightmute	\$259.84	\$632.46	\$892.30	\$0.00

Proposed Landing Tax Revenue Sharing

Nome	\$905.15	\$2,203.19	\$3,108.34	\$0.00
Nondalton	\$4,710.21	\$11,465.01	\$16,175.22	\$0.00
Nunapitchuk	\$335.78	\$817.33	\$1,153.11	\$0.00
Old Harbor	\$14,119.13	\$34,367.04	\$48,486.17	\$0.00
Ouzinkie	\$14,260.89	\$34,712.09	\$48,972.98	\$0.00
Pelican	\$6,846.92	\$16,665.93	\$23,512.85	\$296.00
Petersburg	\$17,160.20	\$41,769.24	\$58,929.45	\$490.00
Pilot Point	\$3,648.42	\$8,880.53	\$12,528.95	\$0.00
Platinum	\$210.15	\$511.52	\$721.67	\$0.00
Port Alexander	\$6,678.75	\$16,256.59	\$22,935.34	\$0.00
Port Heiden	\$10,535.12	\$25,643.28	\$36,178.39	\$0.00
Port Lions	\$13,788.29	\$33,561.75	\$47,350.04	\$0.00
Quinhagak	\$357.67	\$870.59	\$1,228.26	\$0.00
Saint George	\$5,725.12	\$13,935.37	\$19,660.49	\$0.00
Saint Michael	\$231.38	\$563.20	\$794.58	\$0.00
Saint Paul	\$5,725.12	\$13,935.37	\$19,660.49	\$12,111.00
Sand Point	\$40,767.70	\$99,231.68	\$139,999.38	\$12,522.00
Savoonga	\$297.57	\$724.31	\$1,021.88	\$0.00
Saxman	\$5,258.69	\$12,800.05	\$18,058.75	\$0.00
Seldovia	\$3,309.41	\$8,055.35	\$11,364.76	\$0.00
Seward	\$3,481.76	\$8,474.88	\$11,956.64	\$5,742.00
Shaktoolik	\$187.40	\$456.15	\$643.55	\$0.00
Sitka	\$36,661.06	\$89,235.81	\$125,896.87	\$517.00
Skagway	\$2,914.44	\$7,093.98	\$10,008.42	\$0.00
Soldotna	\$3,574.64	\$8,700.95	\$12,275.59	\$0.00
Stebbins	\$270.30	\$657.94	\$928.24	\$0.00
Teller	\$194.44	\$473.28	\$667.72	\$0.00
Tenekee Springs	\$2,543.48	\$6,191.02	\$8,734.50	\$0.00
Thorne Bay	\$5,492.91	\$13,370.17	\$18,863.08	\$0.00
Togiak	\$9,610.79	\$23,393.39	\$33,004.18	\$0.00

Proposed Landing Tax Revenue Sharing

Toksook Bay	\$344.54	\$838.63	\$1,183.17	\$0.00
Unalakleet	\$301.53	\$733.94	\$1,035.47	\$0.00
Unalaska	\$432,621.64	\$1,053,034.02	\$1,485,655.67	\$3,476,272.00
Valdez	\$25,460.48	\$61,972.75	\$87,433.22	\$0.00
White Mountain	\$188.28	\$458.29	\$646.58	\$0.00
Whittier	\$25,460.48	\$61,972.75	\$87,433.22	\$0.00
Wrangell	\$13,384.96	\$32,580.01	\$45,964.97	\$0.00
Yakutat	\$1,711.68	\$4,166.36	\$5,878.03	\$2,135.00
Totals	\$1,737,448.34	\$4,229,081.58	\$5,966,529.92	\$3,624,314.00

FISHERY RESOURCE LANDING TAX

AS 43.77

Description

Alaska levies the fishery resource landing tax on processed fishery resources first landed in Alaska. Alaska bases the tax on the unprocessed value of the resource, which is determined by multiplying a statewide average price per pound (based on Alaska Department of Fish and Game data) by the unprocessed weight.

Alaska collects the fishery resource landing taxes primarily from factory trawlers and floating processors which process fishery resources outside of the state's 3-mile limit and bring their products into Alaska for transshipment.

Rate

Tax rates are based on whether the resource is classified as "established" or "developing" by the Alaska Department of Fish and Game and are as follows:

	<i>Rate</i>
Established	3%
Developing	1%

Returns

Taxpayers file returns and pay tax on a calendar year basis with a due date of March 31 of the following year. Taxpayers generally make quarterly estimated tax payments which are due on the last day of each calendar quarter.

The Division grants an automatic extension to file the landing return if it does not provide statewide average prices to taxpayers at least 30 days prior to the due date. If the extension applies, the due date is the last day of the month following the month in which the Division issues statewide average prices. The Division extended the due date for calendar year 2001 returns to June 30, 2002.

Exemptions

Unprocessed fishery resources landed in the state are exempt from the fishery resource landing tax, although they may be subject to the fisheries business tax.

Credits

Education - Taxpayers who make contributions for educational purposes to Alaska universities or colleges may take a tax credit for 50% of the first \$100,000 and 100% of the next \$100,000 of contributions. The maximum credit is \$150,000 for each tax year.

Scholarship Contributions - Taxpayers who make contributions to the A.W. "Winn" Brindle memorial scholarship account may take a tax credit for the amount of contributions not to exceed 5% of their tax liability.

CDQ - Taxpayers who harvest a fishery resource under a community development quota (CDQ) may claim a credit of up to 45.45% of fishery resource landing taxes for contributions to Alaska nonprofit corporations that are dedicated to fisheries industry-related expenditures.

Alaska Veterans' Memorial Endowment - This credit provides up to 50 percent for contributions of not more than \$100,000 and 75 percent of the next \$100,000 in contributions made to the Veterans' Memorial Endowment Fund. These credits cannot exceed 50 percent of a taxpayer's tax liability. When combined with credits for contributions to qualifying educational institutions, credits may not exceed \$150,000.

Other Taxes - Taxes paid to another jurisdiction on fishery resources may be claimed as a credit against the fishery resource landing tax. The credit, equal to the amount of taxes paid in the other jurisdiction, may not exceed the fishery resource landing tax.

Disposition of Revenue

The Division deposits all revenue from the fishery resource landing tax into the General Fund. The legislature may appropriate revenue from the tax for revenue sharing as follows.

Landings Inside Municipality

For taxes sourced from landings within a municipality, the Division shares 50% of taxes (3% portion) with the respective municipalities in which landings occurred. If a municipality is within a borough, the Division divides

FISHERY RESOURCE LANDING TAX

the 50% shared amount between the municipality and borough.

Landings Outside Municipality

For taxes sourced from landings outside a municipality (unorganized borough), 50% of the taxes are shared through an allocation program administered by the Alaska Department of Community and Regional Affairs.

History

The legislature enacted the fishery resource landing tax in 1993. The tax became effective January 1, 1994. Department of Revenue adopted regulations regarding administration of the tax that took effect April 20, 1994.

1994 – The American Factory Trawler Association (AFTA) filed litigation challenging the constitutionality of the landing tax.

1995 – The Alaska Supreme Court rejected AFTA's request based on AFTA's failure to exhaust administrative remedies with the Department of Revenue.

1996 – The landing tax was restructured to mirror the structure of the fisheries business tax program. The legislature revised the tax rate to 3% for established species and 1% for developing species. The .3% portion of the previous 3.3% tax rate was broken out and incorporated into seafood marketing assessment statutes. Also in 1996, the legislature amended the landing tax statutes to provide for tax credits for education and Winn Brindle scholarship contributions. All changes were retroactive to January 1, 1994, the inception date of the landing tax.

1997 – AFTA dismissed its challenge to the landing tax. In June 1997, the state issued a formal hearing decision upholding the constitutionality of the tax. Shared tax amounts from calendar year 1994 and 1995 returns, previously held in escrow by municipalities, were released to municipalities.

1999 – The American Fisheries Act (P.L. 105-277) required a fishery cooperative to execute a contract

with each cooperative member that obligated the member to make a payment to the state for pollock harvested in the Alaska pollock fishery that is not landed in Alaska. AS 43.77.015 required that those payments be treated as if they were landing taxes.

2001 – HB154 requires quarterly payment of estimated fishery resource landing taxes.

2002 – Alaska Veterans' Memorial Endowment, SB 267, provides credits of up to 50 percent for contributions of not more than \$100,000 and 75 percent of the next \$100,000 in contributions made to the Veterans' Memorial Endowment Fund. The tax credit provisions will sunset on July 1, 2003.

FY 2002 Statistics

Tax Collections	\$7,223,775
Number of Returns	105
Number of Taxpayers	68

Program Cost	\$51,877
Staffing (<i>full-time equivalent</i>)	.9

Table 6
Fishery Resource Landing Tax

	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001	Total All Years
Municipality						
Sitka	\$517	\$477	\$2,883	\$3,005	\$800	\$7,682
Total Municipalities	517	477	2,883	3,005	800	7,682
Borough						
Aleutians East	28,721	14,992	21,072	11,696	17,142	93,623
Kenai Peninsula	6,506	6,101	16,883	23,509	22,861	75,860
Kodiak Island	1,783	395	36,788	37,162	5,219	81,347
Lake and Peninsula	0	0	0	1,019	0	1,019
Yakutat	2,135	1,980	0	9,612	0	13,727
Total Boroughs	39,145	23,468	74,743	82,998	45,222	265,576
City						
Adak	52,464	82,073	41,807	72,841	0	249,185
Akhiok	0	8	31	0	0	39
Akutan	15,415	11,814	18,900	11,206	15,983	73,318
Atka	8,522	63	0	2,706	8,989	20,280
Clark's Point	0	0	72	0	0	72
Cold Bay	0	224	816	0	0	1,040
Homer	0	226	0	0	4,765	4,991
Kodiak	818	387	0	15,987	3,260	20,452
Old Harbor	0	0	409	0	0	409
Pelican	296	751	483	26	176	1,732
Petersburg	490	0	0	0	0	490
Port Lions	0	0	0	320	0	320
Saint Paul	12,111	24,507	18,954	20,392	16,567	92,531
Sand Point	12,522	2,862	1,016	490	0	16,890
Seward	5,742	5,875	7,738	28,273	18,096	65,724
Unalaska	3,476,272	3,629,068	2,460,171	4,075,735	2,881,455	16,522,701
Total Cities	3,584,652	3,757,858	2,550,397	4,227,976	2,949,291	17,070,174
GRAND TOTAL	\$3,624,314	\$3,781,803	\$2,628,023	\$4,313,979	\$2,995,313	\$17,343,432
Number of Communities Subject to Sharing	15	17	15	16	12	22
Additional Sharing with DCED	\$604,767	\$576,433	\$321,440	\$256,648	\$246,740	\$2,006,028

**Landing Tax Payment Estimates With
Distribution Based on DCCED Shared Fisheries Business Tax Program Formula**

Municipality	<i>Act.</i> FY 06 DCCED Shared Fisheries Business Tax Payments	<i>Hypo</i> FY 06 Landing Tax Distributed Per DCCED Shared Fisheries Formula	<i>(Act.)</i> FY 06 Actual Dept of Revenue Landing Tax	<i>(Act)</i> FY 06 Actual DCCED Landing Tax	FY 06 Actual Total DOR/DCCED Landing Tax Payments
Adak	\$120,472.13	\$293,238.34	\$52,463.97	\$72,552.08	\$125,016.05
Akiak	\$294.59	\$717.06	\$0.00	\$0.00	\$0.00
Akhiok	\$13,633.05	\$33,183.88	\$0.00	\$24.19	\$24.19
Akutan	\$171,467.93	\$417,366.01	\$15,414.99	\$103,263.34	\$118,678.33
Aleknagik	\$4,824.56	\$11,743.34	\$0.00	\$25.32	\$25.32
Aleutians East Borough	\$125,477.41	\$305,421.58	\$28,720.56	\$70,934.34	\$99,654.90
Anchorage	\$24,294.38	\$59,134.38	\$0.00	\$792.57	\$792.57
Angoon	\$2,725.81	\$6,634.83	\$0.00	\$0.00	\$0.00
Atka	\$122,142.93	\$297,305.20	\$8,522.36	\$73,558.29	\$82,080.65
Bethel	\$1,715.96	\$4,176.78	\$0.00	\$0.00	\$0.00
Brevig Mission	\$211.59	\$515.03	\$0.00	\$0.00	\$0.00
Bristol Bay Borough	\$11,987.57	\$29,178.66	\$0.00	\$62.92	\$62.92
Chefornak	\$313.13	\$762.18	\$0.00	\$0.00	\$0.00
Chignik	\$1,115.51	\$2,715.24	\$0.00	\$0.00	\$0.00
Clark's Point	\$3,542.24	\$8,622.08	\$0.00	\$18.59	\$18.59
Coffman Cove	\$7,049.41	\$17,158.80	\$0.00	\$14.89	\$14.89
Cold Bay	\$10,498.16	\$25,553.31	\$0.00	\$1,468.08	\$1,468.08
Cordova	\$25,460.48	\$61,972.75	\$0.00	\$0.00	\$0.00
Craig	\$6,884.99	\$16,758.60	\$0.00	\$0.00	\$0.00
Dillingham	\$22,817.85	\$55,540.39	\$0.00	\$119.76	\$119.76
Eek	\$275.28	\$670.06	\$0.00	\$0.00	\$0.00
Egegik	\$3,656.59	\$8,900.41	\$0.00	\$19.19	\$19.19
Ekwok	\$4,073.14	\$9,914.32	\$0.00	\$21.38	\$21.38
Elim	\$211.37	\$514.49	\$0.00	\$0.00	\$0.00
False Pass	\$9,500.26	\$23,124.36	\$0.00	\$1,328.53	\$1,328.53
Gambell	\$283.94	\$691.12	\$0.00	\$0.00	\$0.00
Golovin	\$176.63	\$429.93	\$0.00	\$0.00	\$0.00
Goodnews Bay	\$260.87	\$634.97	\$0.00	\$0.00	\$0.00
Gustavus	\$2,721.93	\$6,625.39	\$0.00	\$0.00	\$0.00
Haines Boro	\$3,581.21	\$8,716.94	\$0.00	\$0.00	\$0.00
Homer	\$3,693.10	\$8,989.29	\$0.00	\$120.48	\$120.48
Hoonah	\$2,900.38	\$7,059.75	\$0.00	\$0.00	\$0.00
Hydaburg	\$5,165.89	\$12,574.16	\$0.00	\$0.00	\$0.00
Juneau	\$17,508.63	\$42,617.33	\$0.00	\$0.00	\$0.00
Kachemak	\$3,325.46	\$8,094.41	\$0.00	\$108.49	\$108.49
Kake	\$8,717.38	\$21,218.77	\$0.00	\$18.42	\$18.42
Kasaan	\$4,527.30	\$11,019.79	\$0.00	\$0.00	\$0.00
Kenai	\$3,804.90	\$9,261.42	\$0.00	\$124.13	\$124.13
Kenai Peninsula Borough	\$7,148.37	\$17,399.68	\$6,506.17	\$233.21	\$6,739.38
Ketchikan	\$21,389.14	\$52,062.79	\$0.00	\$0.00	\$0.00
Ketchikan Gateway Borou	\$15,328.07	\$37,309.68	\$0.00	\$0.00	\$0.00
King Cove	\$33,930.25	\$82,588.82	\$0.00	\$4,744.85	\$4,744.85
Klawock	\$6,268.50	\$15,258.01	\$0.00	\$0.00	\$0.00
Kodiak	\$56,687.73	\$137,982.25	\$818.40	\$100.59	\$918.99
Kodiak Island Borough	\$60,986.37	\$148,445.47	\$1,782.78	\$108.21	\$1,890.99
Koyuk	\$217.97	\$530.55	\$0.00	\$0.00	\$0.00
Kupreanof	\$6,572.36	\$15,997.62	\$0.00	\$13.89	\$13.89
Kwethluk	\$379.04	\$922.60	\$0.00	\$0.00	\$0.00
Lake & Peninsula Borough	\$24,553.15	\$59,764.24	\$0.00	\$1,586.48	\$1,586.48
Larsen Bay	\$14,213.48	\$34,596.69	\$0.00	\$25.22	\$25.22
Manokotak	\$6,605.10	\$16,077.32	\$0.00	\$34.67	\$34.67
Mekoryuk	\$251.08	\$611.16	\$0.00	\$0.00	\$0.00
Napakiak	\$292.79	\$712.68	\$0.00	\$0.00	\$0.00
Napaskiak	\$312.36	\$760.30	\$0.00	\$0.00	\$0.00
New Stuyahok	\$6,931.81	\$16,872.54	\$0.00	\$36.38	\$36.38
Newhalen	\$4,530.52	\$11,027.64	\$0.00	\$23.78	\$23.78
Nightmute	\$259.84	\$632.46	\$0.00	\$0.00	\$0.00

**Landing Tax Payment Estimates With
Distribution Based on DCCED Shared Fisheries Business Tax Program Formula**

Nome	\$905.15	\$2,203.19	\$0.00	\$0.00	\$0.00
Nondalton	\$4,710.21	\$11,465.01	\$0.00	\$24.72	\$24.72
Nunapitchuk	\$335.78	\$817.33	\$0.00	\$0.00	\$0.00
Old Harbor	\$14,119.13	\$34,367.04	\$0.00	\$25.05	\$25.05
Ouzinkie	\$14,260.89	\$34,712.09	\$0.00	\$25.30	\$25.30
Pelican	\$6,846.92	\$16,665.93	\$295.79	\$14.47	\$310.26
Petersburg	\$17,160.20	\$41,769.24	\$489.66	\$36.25	\$525.91
Pilot Point	\$3,648.42	\$8,880.53	\$0.00	\$19.15	\$19.15
Platinum	\$210.15	\$511.52	\$0.00	\$0.00	\$0.00
Port Alexander	\$6,678.75	\$16,256.59	\$0.00	\$14.11	\$14.11
Port Heiden	\$10,535.12	\$25,643.28	\$0.00	\$1,473.25	\$1,473.25
Port Lions	\$13,788.29	\$33,561.75	\$0.00	\$24.47	\$24.47
Quinhagak	\$357.67	\$870.59	\$0.00	\$0.00	\$0.00
Saint George	\$5,725.12	\$13,935.37	\$0.00	\$2,294.47	\$2,294.47
Saint Michael	\$231.38	\$563.20	\$0.00	\$0.00	\$0.00
Saint Paul	\$5,725.12	\$13,935.37	\$12,111.30	\$2,294.47	\$14,405.77
Sand Point	\$40,767.70	\$99,231.68	\$12,522.03	\$5,701.01	\$18,223.04
Savoonga	\$297.57	\$724.31	\$0.00	\$0.00	\$0.00
Saxman	\$5,258.69	\$12,800.05	\$0.00	\$0.00	\$0.00
Seldovia	\$3,309.41	\$8,055.35	\$0.00	\$107.96	\$107.96
Seward	\$3,481.76	\$8,474.88	\$5,742.26	\$113.59	\$5,855.85
Shaktoolik	\$187.40	\$456.15	\$0.00	\$0.00	\$0.00
Sitka	\$36,661.06	\$89,235.81	\$517.33	\$77.45	\$594.75
Skagway	\$2,914.44	\$7,093.98	\$0.00	\$0.00	\$0.00
Soldotna	\$3,574.64	\$8,700.95	\$0.00	\$116.62	\$116.62
Stebbins	\$270.30	\$657.94	\$0.00	\$0.00	\$0.00
Teller	\$194.44	\$473.28	\$0.00	\$0.00	\$0.00
Tenekee Springs	\$2,543.48	\$6,191.02	\$0.00	\$0.00	\$0.00
Thorne Bay	\$5,492.91	\$13,370.17	\$0.00	\$0.00	\$0.00
Togiak	\$9,610.79	\$23,393.39	\$0.00	\$50.44	\$50.44
Toksook Bay	\$344.54	\$838.63	\$0.00	\$0.00	\$0.00
Unalakleet	\$301.53	\$733.94	\$0.00	\$0.00	\$0.00
Unalaska	\$432,621.64	\$1,053,034.02	\$3,476,271.30	\$260,538.26	\$3,736,809.56
Valdez	\$25,460.48	\$61,972.75	\$0.00	\$0.00	\$0.00
White Mountain	\$188.28	\$458.29	\$0.00	\$0.00	\$0.00
Whittier	\$25,460.48	\$61,972.75	\$0.00	\$0.00	\$0.00
Wrangell	\$13,384.96	\$32,580.01	\$0.00	\$28.28	\$28.28
Yakutat	\$1,711.68	\$4,166.36	\$2,135.33	\$305.75	\$2,441.08
Totals	\$1,737,448.34	\$4,229,081.58	\$3,624,314.23	\$604,767.34	\$4,229,081.57