

Part 2 - Municipal Class Types, Rates and Revenues

Table 2 - 2015 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX			MISC. SPECIAL TAXES Revenues
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	
Aleutians East Borough	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$3,998,104	0.0%	0.0%	\$0	\$0
Akutan	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	1.5%	\$1,816,530	0.0%	0.0%	\$0	\$0
Cold Bay	0.0%	\$0	10.0%	\$22,633	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$17,464 (6)
False Pass	3.0%	\$26,548	6.0%	\$1,045	0.0%	\$0	0.0%	\$0	2.0%	\$99,150	0.0%	0.0%	\$0	\$0
King Cove	6.0%	\$650,811	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$868,352	0.0%	0.0%	\$0	\$100,000 (5)
Sand Point	4.0%	\$1,079,565	7.0%	\$14,601	0.0%	\$0	0.0%	\$0	2.0%	\$598,088	0.0%	0.0%	\$0	\$0
Anchorage, Municipality of	0.0%	\$0	12.0%	\$24,936,211	0.0%	\$0	8.0%	\$5,637,102	0.0%	\$0	55.0%	118.1	\$21,926,133	\$0
Bristol Bay Borough	0.0%	\$0	10.0%	\$96,991	0.0%	\$0	0.0%	\$0	3.0%	\$2,412,396	0.0%	0.0%	\$0	\$0
Denali Borough	0.0%	\$0	7.0%	\$3,318,321	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$96,086 (3)
Anderson	6.0%	\$21,837	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Fairbanks North Star Borough	0.0%	\$0	8.0%	\$1,746,676	5.0%	\$998,195	0.0%	\$0	0.0%	\$0	8.0%	0.0%	\$1,470,899	\$0
Fairbanks	0.0%	\$0	8.0%	\$2,712,661	5.0%	\$2,239,679	0.0%	\$0	0.0%	\$0	8.0%	0.0%	\$887,239	\$0
North Pole	4.0%	\$2,675,696	8.0%	\$82,374	5.0%	\$211,997	0.0%	\$0	0.0%	\$0	8.0%	0.0%	\$132,228	\$0
Haines Borough	5.5%	\$2,805,204	4.0%	\$95,267	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Juneau, City & Borough of	5.0%	\$44,210,114	7.0%	\$1,062,249	3.0%	\$760,910	0.0%	\$0	0.0%	\$0	45.0%	\$3/pack	\$1,845,856	\$0
Kenai Peninsula Borough	3.0%	\$30,040,682	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Homer	4.5%	\$7,484,925	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kachemak	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kenai	3.0%	\$7,136,866	5.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Seldovia	2.5%/4.5% (1)	\$117,065	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Seward	4.0%	\$4,535,707	4.0%	\$421,980	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Soldotna	3.0%	\$7,641,757	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ketchikan Gateway Borough	2.5%	\$8,483,194	6.0%	\$50,591	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ketchikan	4.0%	\$10,796,715	7.0%	\$389,342	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saxman	4.0%	\$115,503	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kodiak Island Borough	0.0%	\$0	5.0%	\$101,595	0.0%	\$0	0.0%	\$0	1.075%	\$1,550,706	0.0%	0.0%	\$0	\$152,550 (7)
Akhiok	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kodiak	7.0%	\$11,759,863	5.0%	\$212,222	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Larsen Bay	3.0%	\$26,542	\$5/ppd	\$4,320	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$1,950
Old Harbor	3.0%	\$18,022	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ouzinkie	3.0%	\$5,122	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Port Lions	0.0%	\$0	5.0%	\$4,012	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Lake & Peninsula Borough	0.0%	\$0	6.0%	\$203,579	0.0%	\$0	0.0%	\$0	2.0%	\$1,655,163	0.0%	0.0%	\$0	\$39,717 (4)
Chignik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0% (2)	\$97,734	0.0%	0.0%	\$0	\$0
Egegik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$1,758,294	0.0%	0.0%	\$0	\$0
Newhalen	2.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nondalton	3.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Pilot Point	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$337,215	0.0%	0.0%	\$0	\$0
Port Heiden	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0

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107 Municipalities levy a general sales tax and 5 municipalities did not report (NR= Not Reported)

(1) Seasonal Sales Tax rate varies according to the time of year; rates expressed for periods Oct-Mar and Apr-Sep respectively.

(2) Raw Fish Tax components include: 1% Salmon Landing Tax/2% Non-Salmon Landing Tax/1% Processing Tax.

(3) Resources subject to Severance Tax include: copper, lead, gold, silver, molybdenum and limestone.

(4) Guide Tax at \$3/Day.

(5) Fisheries Business Impact Tax.

(6) Fuel Transfer Tax.

(7) Resources subject to severance tax: minerals in place; timber or forest products; gravel, sand, rock and coal; raw finfish, shellfish, mollusks & other commercial products at sea.

(8) Salmon Enhancement Tax.

(9) Passenger Transfer Tax at \$2.50/passenger.

(10) Gaming Tax at same percentage is included in the sales tax figures.

(11) Bed Tax % for normal room rentals; Bed Tax Flat Rate for lodging packages.

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Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX			MISC. SPECIAL TAXES Revenues
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whse Rate*	Retail Rate*	Tax Revenues	
Matanuska-Susitna Borough	0.0%	\$0	8.0%	\$1,117,249	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$7,548,977	\$0
Houston	2.0%	\$159,744	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Palmer	3.0%	\$6,380,979	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wasilla	3.0%	\$19,454,371	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
North Slope Borough	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Anaktuvuk Pass	3.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	0.0%	\$2,514	\$0
Atkasuk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Barrow	0.0%	\$0	5.0%	\$121,921	3.0%	\$31,013	0.0%	\$0	0.0%	\$0	12.0%	\$1/pack	\$156,239	\$0
Kaktovik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nuiqsut	0.0%	\$0	7.0%	\$150,851	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Point Hope	3.0%	\$180,602	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wainwright	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Northwest Arctic Borough	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ambler	3.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Buckland	6.0%	\$148,894	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Deering	3.0%	\$24,300	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kiana	3.0%	\$52,989	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kivalina	2.0%	\$30,465	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kobuk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kotzebue	6.0%	\$3,644,844	6.0%	\$92,420	6.0%	\$183,967	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Noorvik	4.0%	\$116,043	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Selawik	6.5%	\$152,934	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Shungnak	2.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Petersburg Borough	6.0%	\$3,090,350	4.0%	\$61,530	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kupreanof	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Sitka, City & Borough of	5%/6%⁽¹⁾	\$9,471,481	6.0%	\$411,916	0.0%	\$0	0.0%	\$0	\$10/fishbox	\$132,740	45.0%	50.00	\$735,594	\$0
Skagway, Municipality of	3%/5%⁽¹⁾	\$7,067,794	8.0%	\$154,696	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wrangell, City & Borough of	7.0%	\$2,681,436	6.0%	\$44,502	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Yakutat, City & Borough of	5.0%	\$986,253	8.0%	\$122,562	0.0%	\$0	8.0%	\$37,588	1.0%	\$28,689	0.0%	0.0%	\$0	\$0

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