

Part 2 - Municipal Class Types, Rates and Revenues
Table 2 - 2014 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%	\$4,073,343	0.0%	0.0%	\$0	\$0
Akutan	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	1.5%	\$1,715,128	0.0%	0.0%	\$0	\$0
Cold Bay	0.0%	\$0	10.0%	\$24,191	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$52,579 (6)
False Pass	3.0%	\$74,011	6.0%	\$1,673	0.0%	\$0	0.0%	\$0	2.0%	\$45,240	0.0%	0.0%	\$0	\$0
King Cove	4.0%	\$673,959	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$863,542	0.0%	0.0%	\$0	\$100,000 (5)
Sand Point	4.0%	\$935,188	7.0%	\$17,762	0.0%	\$0	0.0%	\$0	2.0%	\$715,745	0.0%	0.0%	\$0	\$0
Anchorage, Municipality of	0.0%	\$0	12.0%	\$22,949,191	0.0%	\$0	8.0%	\$5,265,282	0.0%	\$0	55.0%	115.3	\$22,789,454	\$0
Bristol Bay Borough	0.0%	\$0	10.0%	\$107,522	0.0%	\$0	0.0%	\$0	3.0%	\$678,102	0.0%	0.0%	\$0	\$0
Denali Borough	0.0%	\$0	7.0%	\$3,067,856	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$91,569 (3)
Anderson	6.0%	\$24,210	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%	\$1,857,091	5.0%	\$1,049,356	0.0%	\$0	0.0%	\$0	8.0%	0.0%	\$1,421,503	\$0
Fairbanks	0.0%	\$0	8.0%	\$2,611,580	5.0%	\$2,131,139	0.0%	\$0	0.0%	\$0	8.0%	0.0%	\$923,434	\$0
North Pole	4.0%	\$2,585,385	8.0%	\$55,273	5.0%	\$216,078	0.0%	\$0	0.0%	\$0	8.0%	0.0%	\$124,062	\$0
Haines Borough	5.5%	\$2,699,510	4.0%	\$88,046	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Juneau, City & Borough of	5.0%	\$44,045,000	7.0%	\$1,275,000	3.0%	\$925,000	0.0%	\$0	0.0%	\$0	45.0%	\$1/pack	\$1,340,000	\$0
Kenai Peninsula Borough	3.0%	\$30,277,598	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Homer	4.5%	\$7,399,059	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%	\$6,623,650	5.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Seldovia	2.5%/4.5% (1)	\$128,487	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Seward	4.0%	\$4,584,701	4.0%	\$408,256	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Soldotna	3.0%	\$7,725,471	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ketchikan Gateway Borough	2.5%	\$8,585,916	6.0%	\$55,132	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ketchikan	3.5%	\$10,233,763	7.0%	\$386,230	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saxman	4.0%	\$123,835	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%	\$75,042	0.0%	\$0	0.0%	\$0	1.075%	\$1,715,496	0.0%	0.0%	\$0	\$128,323 (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%	\$11,536,720	5.0%	\$188,298	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Larsen Bay	3.0%	NR	\$5/ppd	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Old Harbor	3.0%	\$35,266	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ouzinkie	3.0%	\$7,147	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%	\$9,440	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Lake & Peninsula Borough	0.0%	\$0	6.0%	\$132,592	0.0%	\$0	0.0%	\$0	2.0%	\$1,185,450	0.0%	0.0%	\$0	\$21,968 (4)
Chignik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0% (2)	NR	0.0%	0.0%	\$0	\$0
Egegik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$1,365,542	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	3.0%	\$203,643	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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(1) Seasonal Sales Tax rate varies according to the time of year; rates expressed for periods Oct-Mar and Apr-Sep respectively.

(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

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

(8) Salmon Enhancement Tax

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

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

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

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

(5) Fisheries Business Impact Tax.

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

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	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	
Matanuska-Susitna Borough	0.0%	\$0	8.0%	\$1,108,924	0.0%	\$0	0.0%	\$0	0.0%	\$0	55.0%	110.0	\$6,846,912	\$0
Houston	2.0%	\$159,272	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Palmer	3.0%	\$6,121,186	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wasilla	3.0%	\$14,984,221	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%	\$0	\$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%	\$41,711	3.0%	\$36,533	0.0%	\$0	0.0%	\$0	12.0%	\$1/pack	\$155,999	\$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%	\$61,455	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Point Hope	3.0%	\$28,617	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%	\$135,972	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Deering	3.0%	\$18,526	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kiana	3.0%	\$116,357	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kivalina	2.0%	\$39,524	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kobuk	3.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kotzebue	6.0%	\$3,670,321	6.0%	\$79,247	6.0%	\$178,098	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Noorvik	4.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Selawik	6.5%	\$220,834	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$4,090 ⁽⁶⁾
Shungnak	2.0%	\$36,657	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Petersburg Borough	6.0%	\$3,098,729	4.0%	\$49,082	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⁾	\$9,585,476	6.0%	\$366,600	0.0%	\$0	0.0%	\$0	\$10/fishbox	\$112,060	45.0%	50.00	\$489,087	\$0
Skagway, Municipality of	3%/5%⁽¹⁾	\$6,874,994	8.0%	\$154,321	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wrangell, City & Borough of	7.0%	\$2,599,202	6.0%	\$40,697	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Yakutat, City & Borough of	5.0%	\$897,189	8.0%	\$119,528	0.0%	\$0	8.0%	\$13,413	1.0%	\$42,832	0.0%	0.0%	\$0	\$0

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