

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
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	Revenues
Adak	4.0%	\$439,870	5.0%	\$7,633	0.0%	\$0	0.0%	\$0	2.0%	\$134,861	0.0%	0.0%	\$0	\$0
Akiak	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Alakanuk	4.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Aleknagik	5.0%	\$55,273	9.0%	\$83,234	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Allakaket	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Angoon	3.0%	NR	5.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Aniak	2.0%	\$16,887	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	30.0%	0.0%	\$11,010	\$0
Anvik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Atka	0.0%	\$0	10.0%	\$1,268	0.0%	\$0	0.0%	\$0	2.0%	\$64,395	0.0%	0.0%	\$0	\$0
Bethel	6.0% ⁽¹⁰⁾	\$7,883,471	12.0%	\$550,109	0.0%	\$0	0.0%	\$0	0.0%	\$0	45.0%	100.0	\$539,654	\$0
Bettles	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$76,206 ⁽⁶⁾
Brevig Mission	3.0%	\$37,572	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Chefornak	2.0%	\$36,599	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Chevak	3.0%	\$129,191	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Chuathbaluk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Clark's Point	5.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Coffman Cove	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Cordova	6.0%	\$3,291,966	6.0%	\$116,136	0.0%	\$0	6.0%	\$11,139	0.0%	\$0	0.0%	0.0%	\$0	\$0
Craig	5.0%	\$1,719,271	0.0%	\$0	6.0%	\$120,433	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Delta Junction	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Dillingham	6.0% ⁽¹⁰⁾	\$2,732,315	10.0%	\$84,771	10.0%	\$346,744	0.0%	\$0	2.5%	\$848,910	0.0%	0.0%	\$0	\$0
Diomedede	4.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Eagle	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Eek	2.0%	\$44,400	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ekwok	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Elim	3.0%	\$75,055	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Emmonak	3.0%	\$240,041	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Fort Yukon	3.0%	\$174,072	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Galena	3.0%	\$235,226	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Gambell	3.0%	\$76,153	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Golovin	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Goodnews Bay	3.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Grayling	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Gustavus	3.0%	\$387,038	4.0%	\$63,471	0.0%	\$0	0.0%	\$0	\$10/fishbox	\$15,179	0.0%	0.0%	\$0	\$0
Holy Cross	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Hoonah	6.5%	\$1,360,696	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Hooper Bay	4.0%	\$264,656	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Hughes	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Huslia	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Hydaburg	6.0%	\$37,193	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Take	5.0%	\$163,663	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0

*Local municipality rates may be in addition to borough rates, or exclusive of; please check with the local municipality for these details

(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.

107 Municipalities levy a general sales tax and 11 of these municipalities did not report (NR= Not Reported)

(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.

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 REVENUES
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	
Kaltag	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kasaan	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Klawock	6.0%	\$669,514	6.0%	\$4,810	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kotlik	3.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Koyuk	2.0%	\$33,908	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Koyukuk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kwethluk	5.0%	\$81,293	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Lower Kalskag	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Manokotak	2.0%	\$4,115	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Marshall	4.0%	\$112,172	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
McGrath	0.0%	\$0	10.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Mekoryuk	4.0%	\$36,415	0.0%	\$0	0.0%	\$0	0.0%	\$0	4.0%	\$0	0.0%	0.0%	\$0	\$0
Metlakatla	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Mountain Village	3.0%	\$158,892	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Napakiaik	4.0%	\$75,643	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Napaskiak	3.0%	\$12,148	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nenana	4.0%	\$141,477	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
New Stuyahok	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nightmute	2.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nikolai	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nome	5.0%	\$5,319,713	6.0%	\$145,301	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nulato	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nunam Iqua	4.0%	\$8,591	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nunapitchuk	4.0%	\$59,250	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Pelican	4.0%	\$44,674	10% ⁽¹¹⁾	\$2,932	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Pilot Station	4.0%	\$117,637	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Platinum	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Port Alexander	4.0%	\$13,604	6.0%	\$1,337	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Quinhagak	3.0%	\$145,308	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$155	0.0%	0.0%	\$0	\$0
Ruby	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Russian Mission	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saint George	3.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$0	0.0%	0.0%	\$0	\$0
Saint Mary's	3.0%	\$155,000	0.0%	\$0	3.0%	\$1,601	0.0%	\$0	0.0%	\$0	3.0%	0.0%	\$25,784	\$0
Saint Michael	4.0%	\$143,303	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saint Paul	3.0%	\$384,086	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$2,061,513	0.0%	0.0%	\$0	\$0
Savoonga	3.0%	\$93,974	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Scammon Bay	4.0%	\$83,810	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Shageluk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Shaktoolik	4.0%	\$69,025	0.0%	\$0	0.0%	\$0	0.0%	\$0	4.0%	\$200	0.0%	0.0%	\$0	\$0
Shishmaref	2.0%	\$63,758	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Stebbins	3.0%	\$66,053	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0

*Local municipality rates may be in addition to borough rates, or exclusive of; please check with the local municipality for these details

- (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.

107 Municipalities levy a general sales tax and 11 of these municipalities did not report (NR= Not Reported)

- (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.

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
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	Revenues
Tanana	2.0%	\$27,513	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Teller	3.0%	\$42,627	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$0	0.0%	0.0%	\$0	\$0
Tenakee Springs	2.0%	\$15,430	6.0%	\$2,073	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Thorne Bay	6.0%	\$430,729	4.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Togiak	2.0%	\$111,455	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$0	0.0%	0.0%	\$0	\$0
Toksook Bay	2.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Unalakleet	5.0%	\$401,952	5.0%	\$5,671	5.0%	\$4,291	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Unalaska	3.0%	\$12,272,264	5.0%	\$157,474	0.0%	\$0	0.0%	\$0	2.0%	\$4,450,050	0.0%	0.0%	\$0	\$0
Upper Kalskag	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Valdez	0.0%	\$0	6.0%	\$387,153	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wales	3.0%	\$15,038	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
White Mountain	1.0% ⁽¹⁰⁾	\$9,137	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0 ⁽¹⁰⁾
Whittier	0%/5% ⁽¹⁾	\$619,402	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$283,889 ⁽⁹⁾

*Local municipality rates may be in addition to borough rates, or exclusive of; please check with the local municipality for these details

- (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.

107 Municipalities levy a general sales tax and 11 of these municipalities did not report (NR= Not Reported)

- (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.