

KODIAK CITY COUNCIL

WORK SESSION AGENDA

Tuesday, July 12, 2016

Kodiak Public Library Multi-Purpose Room

7:30 p.m.

Work sessions are informal meetings of the City Council where Councilmembers review the upcoming regular meeting agenda packet and seek or receive information from staff. Although additional items not listed on the work session agenda are sometimes discussed when introduced by the Mayor, Council, or staff, no formal action is taken at work sessions and items that require formal Council action are placed on a regular Council meeting agenda. Public comments at work sessions are NOT considered part of the official record. Public comments intended for the "official record" should be made at a regular City Council meeting.

Discussion Items

1. Public Comments (limited to 3 minutes)
2. Discussion About Sales Tax Exemptions1
3. Review of Nonprofit Grant Applications..... (Refer to Binder)
4. Elected Officials Training/Travel Requests
5. July 14, 2016, Agenda Packet Review

(This page left intentionally blank.)

Comparison of Exemptions

Type of Exemption	Kodiak	Unalaska
Air Travel	3.08.040(k)	X
Casual Sales	3.08.040(a)	X
Child Care Services	3.08.040(p)	X
Church Sales	3.08.040(c)	X
Construction of New Residential Housing	Sale for Resale - 3.08.050(d)	X
Court Fixed Fees - any sale where the price is fixed by law, by a court of competent jurisdiction, or by other authority beyond the control of the seller	None per Kodiak Municipal Code	X
Dues and Fees - Paid to clubs, labor unions, professional organizations, and fraternal organizations.	3.08.040(g)	X
Exports		X
Federal and State Prohibitions	3.08.040(n)	X
Food Stamps		X
Freight, Delivery, and Wharfage	None per Kodiak Municipal Code	X
Governmental Agencies	3.08.040(f)	X
Insurance	3.08.040(i)	X
Loans - including relating interest	3.08.040(t)	X
Medical Services and Sales	3.08.040(b)	X
Newspapers	3.08.040(h)	X
Nonprofit Organizations	3.08.040(c); 3.08.040(e); 3.08.040(v); 3.08.040(y)	X
Public Food - the sale of food and beverages to the public in public school cafeterias or lunchrooms which are operating primarily for teachers and students and not for profit	3.08.040(d); 3.08.040(o) for nonprofits with government funded cafeterias	X

Raw Seafood Product - limitations apply	None per Kodiak Municipal Code	X
Resale	3.08.050	X
Seafood Processors and Brokers - limitations apply	None per Kodiak Municipal Code	X
Student Transportation	None per Kodiak Municipal Code	X
Telephone and Telegraph	3.08.040(q)	X
Utility Sales - sale of service by a public utility is exempt	3.08.040(s)-electrical service exclusively to residential; 3.08.040(t)-propane gas exclusively for residential; 3.08.040(u)fuel used in stationary power plants that generate electrical energy exclusively for private residential consumption; 3.08.040(w)-charges for garbage/refuse collection for garbage/refuse generated by residential use; 3.08.040(x)-sales of water and sewer utility services for residential use	X
Funeral Charges	3.08.040(j)	None
Employee / Employer - services rendered by an employee to an employer in the normal course of employment.	3.08.040(m)	None
Senior Exemptions	3.08.055	\$200 rebate
Tax Free Day	1st Saturday in March - 3.08.045	None

FY 2015 Full Year Actual Values Used for Base	
Retail Sales	341,814,684.62
Services	64,953,088.44
Rentals	17,109,490.26
Other	-
Total Gross Taxable Revenue	443,877,263.32
Seniors	14,121,836.48
Government	92,154,212.11
Wholesale / Retail	18,368,433.97
Contractors	23,247,686.18
Other	33,887,417.53
Sales Tax Included	-
Total Deductions	181,779,586.27
\$750-\$1,500 Deductions above Tax Cap	71,858,001.00
\$1,501-\$3,000 Deductions above Tax Cap	11,825,514.00
>\$3,000 Deductions above Tax Cap	9,768,349.00
Total Above \$750	93,449,864.00
Total Net Taxable	168,647,813.05
Total # of Transactions at 52.50	3,212,339.30
FY 2015 Sales Tax Due	11,805,346.91
FY 2015 Sales Tax Revenue Collected	11,759,863.00

Assumption 1 - Eliminates Senior Exemption	
Total Net Taxable	168,647,813.05
Senior Exemptions	14,121,836.48
New Total Net Taxable	182,769,649.53
X 7%	12,793,875.47
Projected Increase in Sales Tax Revenue	1,034,012.47
Estimated 1200 Seniors	1,200
X \$200 Rebate	208.00
Senior Rebates	\$ 240,000.00
Total Net Increase from Senior Exemptions	\$ 794,012.47

Assumption 2 - Add Exemption for Senior Groceries	
Total Net Taxable	168,647,813.05
Total Senior Exemptions	14,121,836.48
Less Senior Exemptions for Groceries-Estimated	(3,606,028.92)
New Total Net Taxable	179,163,620.51
X 7%	12,541,453.44
Projected Increase in Sales Tax Revenue	781,590.44
Projected Net Increase with Senior Rebate Included	\$ 541,590.44

Assumption 3 - Lower Tax on Groceries Only	
Annual Grocery Store Net Taxable Revenue	30,355,906.34
X 7%	2,124,913.44
Amount included in Sales Tax Revenue	2,124,913.44
Annual Grocery Store Net Taxable Revenue	30,355,906.34
X 5%	1,517,795.32
Decrease in Sales Tax Revenue from 7% to 5%	(607,118.13)

FY 2015 Full Year Actual Values Used for Base	
Retail Sales	341,814,884.62
Services	84,953,088.44
Rentals	17,109,490.26
Other	-
Total Gross Taxable Revenue	443,877,263.32
Seniors	14,121,836.48
Government	92,154,212.11
Wholesale / Retail	18,368,433.97
Contractors	23,247,686.18
Other	33,887,417.53
Total Deductions	181,779,586.27
\$750-\$1,500 Deductions above Tax Cap	71,858,001.00
\$1,501-\$3,000 Deductions above Tax Cap	11,825,514.00
>\$ 3,000 Deductions above Tax Cap	9,766,349.00
Total Above \$750	93,449,864.00
Total Net Taxable	168,647,813.05
Total # of Transactions at 52.50	3,212,339.30
FY 2015 Sales Tax Due	11,805,346.91
FY 2015 Sales Tax Revenue Collected	11,759,863.00

Assumption 1 - Decrease Rate & Eliminate Cap	
Total Net Taxable	168,647,813.05
Tax Cap	93,449,864.00
New Total Net Taxable	262,097,677.05
X 5%	13,104,883.85
Projected Increase in Sales Tax Revenue	1,345,020.85
X 6%	15,725,860.62
Projected Increase in Sales Tax Revenue	3,965,997.62

Assumption 2 - Decrease Rate & Increase Cap to \$1,600	
Total Net Taxable	168,647,813.05
Tax Cap	71,858,001.00
New Total Net Taxable	240,505,814.05
X 5%	12,025,290.70
Projected Increase in Sales Tax Revenue	265,427.70
X 6%	14,430,348.84
Projected Increase in Sales Tax Revenue	2,670,485.84

Assumption 3 - Decrease Rate & Increase Cap to \$3,000	
Total Net Taxable	168,647,813.05
Tax Cap	83,693,515.00
New Total Net Taxable	252,331,328.05
X 5%	12,616,566.40
Projected Increase in Sales Tax Revenue	856,703.40
X 6%	15,139,879.68
Projected Increase in Sales Tax Revenue	3,380,016.68

Part 2 - Municipal Class Types, Rates and Revenues

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

Municipality	SALESTAX Rate* Revenues	BED TAX Rate* Revenues	ALCOHOL TAX Rate* Revenues	CAR RENTAL TAX Rate* Revenues	RAW FISH TAX Rate* Revenues	WHOLESALE Rate* Retail Rate* Revenues	TOBACCO TAX Rate* Revenues	MISC. SPECIAL Revenues
Adak	4.0%	\$347,670	0.0%	\$0	2.0%	\$62,885	0.0%	\$0
Akiak	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
Aleknagik	5.0%	\$67,397	0.0%	\$0	0.0%	\$0	0.0%	\$0
Allakaket	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Angoon	3.0%	\$59,446	0.0%	\$0	0.0%	\$0	0.0%	\$0
Aniak	2.0%	\$64,004	0.0%	\$0	0.0%	\$0	30.0%	\$42,548
Anvik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Alba	0.0%	\$0	0.0%	\$0	2.0%	\$61,168	0.0%	\$0
Bethel	6.0% ⁽¹⁾	\$7,448,426	0.0%	\$0	0.0%	\$0	45.0%	\$480,876
Bettles	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Brevig Mission	3.0%	\$41,088	0.0%	\$0	0.0%	\$0	0.0%	\$0
Cheformak	2.0%	\$39,364	0.0%	\$0	0.0%	\$0	0.0%	\$0
Chevak	3.0%	\$113,669	0.0%	\$0	0.0%	\$0	0.0%	\$0
Chuathbaluk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Clark's Point	6.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Coffman Cove	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Cordova	6.0%	\$3,341,198	0.0%	\$0	0.0%	\$14,517	0.0%	\$0
Craig	5.0%	\$1,588,679	0.0%	\$121,554	0.0%	\$0	0.0%	\$0
Delta Junction	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Dillingham	6.0% ⁽¹⁾	\$2,705,136	10.0%	\$297,325	2.5%	\$0	0.0%	\$0
Diomedea	4.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0
Eagle	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Edna Bay	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Eek	2.0%	\$45,000	0.0%	\$0	0.0%	\$0	0.0%	\$0
Ekrook	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
Emmonak	3.0%	\$282,677	0.0%	\$0	0.0%	\$0	0.0%	\$0
Fort Yukon	3.0%	\$158,530	0.0%	\$0	0.0%	\$0	0.0%	\$0
Galena	3.0%	\$179,749	0.0%	\$46,629	0.0%	\$0	0.0%	\$0
Gambell	3.0%	\$76,450	0.0%	\$0	0.0%	\$0	0.0%	\$0
Golovin	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
Grayling	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Gustavus	3.0%	\$326,674	4.0%	\$56,165	\$10/fishbox	\$12,380	0.0%	\$0
Holy Cross	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Hoonah	6.5%	\$1,460,208	0.0%	\$0	0.0%	\$0	0.0%	\$0
Hooper Bay	4.0%	\$273,224	0.0%	\$0	0.0%	\$0	10.0%	\$16,792
Hughes	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
Hydaburg	6.0%	\$39,507	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) Revenues subject to Severance Tax include copper, lead, gold, silver, molibdenum and limestone.

(4) Guide Tax at \$/Day.

(5) Fisheries Business Impact Tax.

(6) Fuel Transfer Tax.

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

(7) Revenues 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 - 2015 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX Rate*	Revenues	BED TAX Rate*	Revenues	ALCOHOL TAX Rate*	Revenues	CAR RENTAL TAX Rate*	Revenues	RAW FISH TAX Rate*	Revenues	Wholesale Rate*	TOBACCO TAX Retail Rate*	Tax Revenues	MISC. SPECIAL Revenues
Kake	5.0%	\$213,067	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kaitag	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	5.5%	\$674,663	6.0%	\$11,318	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kotik	3.0%	\$131,718	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Koyuk	2.0%	\$44,847	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%	\$84,704	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%	\$20,290	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Marshall	4.0%	\$105,752	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
McGrath	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Mekoryuk	4.0%	\$15,400	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%	\$170,034	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Napakaiak	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%	\$24,919	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nenana	4.0%	\$117,913	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
Nighthuts	2.0%	\$668	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%	\$5,308,965	6.0%	\$126,834	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%	\$5,567	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nunapitchuk	4.0%	\$87,591	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Pelican	4.0%	\$43,370	10% ⁽¹¹⁾	\$10,454	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Pilot Station	4.0%	\$118,861	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%	\$20,686	6.0%	\$2,825	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Quinhagak	3.0%	\$163,568	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$307	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	4.0%	\$20,447	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	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saint Mary's	3.0%	\$248,575	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saint Michael	4.0%	\$134,002	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Saint Paul	3.0%	\$322,213	0.0%	\$0	0.0%	\$2,059	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Savoonga	3.0%	\$87,686	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$2,134,063	0.0%	0.0%	\$0	\$0
Scammon Bay	3.0%	\$92,684	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Shapeluk	4.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Shaktotook	4.0%	\$62,371	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Shishmaref	2.0%	\$68,680	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.
 (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 as 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.
 107 Municipalities levy a general sales tax and 3 municipalities did not report (NR= Not Reported)

Part 2 - Municipal Class Types, Rates and Revenues

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

Municipality	SALES TAX Rate*	SALES TAX Revenues	BED TAX Rate*	BED TAX Revenues	ALCOHOL TAX Rate*	ALCOHOL TAX Revenues	CAR RENTAL TAX Rate*	CAR RENTAL TAX Revenues	RAW FISH TAX Rate*	RAW FISH TAX Revenues	Wholesale Rate*	TOBACCO TAX Retail Rate*	TOBACCO TAX Revenues	MISC. SPECIAL Revenues
Siebbins	3.0%	\$74,600	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Tanana	2.0%	\$23,635	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Teller	3.0%	\$37,562	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$0	0.0%	0.0%	\$0	\$0
Tenakee Springs	2.0%	\$16,286	6.0%	\$2,692	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Thorne Bay	6.0%	\$412,067	4.0%	\$11,728	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Togiak	2.0%	\$146,091	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$94,278	0.0%	0.0%	\$0	\$0
Toksook Bay	2.0%	\$36,873	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Unalakleet	5.0%	\$412,734	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Unalaska	3.0%	\$11,241,479	5.0%	\$189,387	0.0%	\$0	0.0%	\$0	2.0%	\$4,430,781	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	3.0%	\$25,227	6.0%	\$417,158	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
White Mountain	1.0% ⁽¹⁰⁾	\$9,679	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Whittier	0%⁽¹¹⁾	\$588,596	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$270,666⁽⁹⁾

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

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 fish; 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 - 2015 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX Rate ^a	SALES TAX Revenues	BED TAX Rate ^b	BED TAX Revenues	ALCOHOL TAX Rate ^c	ALCOHOL TAX Revenues	CAR RENTAL TAX Rate ^d	CAR RENTAL TAX Revenues	RAW FISH TAX Rate ^e	RAW FISH TAX Revenues	Whole Rate ^f	TOBACCO TAX Retail Rate ^g	TOBACCO TAX Tax Revenues	MISC. SPECIAL TAXES Revenues
Alcortians 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
Aksutan	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 ^(h)
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 ⁽ⁱ⁾
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 ^(j)
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	6.0%	\$0	0.0%	\$0	8.0%	0.0%	\$1,470,899	\$0
Fairbanks	0.0%	\$0	8.0%	\$5,712,661	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	6.0%	\$0	0.0%	\$0	45.0%	\$37/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%+ 5% ^(k)	\$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%	\$101,895	0.0%	\$0	0.0%	\$0	1.075%	\$1,550,706	0.0%	0.0%	\$0	\$152,550 ^(l)
Akhok	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
Pori 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 ^(m)
Chignik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0% ⁽ⁿ⁾	\$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%	\$0	0.0%	0.0%	\$0	\$0
Pori Henden	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$337,215	0.0%	0.0%	\$0	\$0

^aLocal municipality rates may be in addition to borough rates, or exclusive of, please check with the local municipality for these details.
^bSeasonal Sales Tax rates expressed by the time of year; rates expressed for periods Oct-Mar and Apr-Sep respectively.
^cRaw Fish Tax components include: 1% Salmon Landing Tax/2% Non-Salmon Landing Tax/1% Processing Tax.
^dRevenues subject to Severance Tax include: copper, lead, gold, silver, molybdenum and limestone.
^eOutside Tax at \$3/day.
^fFisheries Business Impact Tax.
^gFuel Transfer Tax.
^h107 Municipalities levy a general sales tax and 5 municipalities do not report (NR = Not Reported).
ⁱRevenues subject to severance tax: materials in place, timber or forest products, gravel, sand, rock, and coal, raw fish, abalich, mollusks & other commercial products at sea.
^jSalmon Embroidement Tax.
^kPassenger Transfer Tax at \$2.50/passenger.
^lClaming Tax at same percentage is included in the sales tax figures.
^mHotel Tax % for normal room rentals; Hotel Tax Flat Rate for lodging packages.

Part 2 - Municipal Class Types, Rates and Revenues

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

Municipality	SALES TAX Rate*	Revenues	BED TAX Rate*	Revenues	ALCOHOL TAX Rate*	Revenues	CAR RENTAL TAX Rate*	Revenues	RAW FISH TAX Rate*	Revenues	Whale Rate*	TOBACCO TAX Retail Rate*	Tax Revenues	MISC. SPECIAL TAXES Revenues
Maitanaska-Sasilina Borough	6.0%	\$0	8.0%	\$1,117,249	0.0%	\$0	0.0%	\$0	0.0%	\$0	55.0%	114.0	\$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	6.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ambller	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	\$100/fishbox	\$132,740	45.0%	50.00	\$735,594	\$0
Sikogway, 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%	\$123,563	0.0%	\$0	8.0%	\$37,588	1.0%	\$28,689	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.
 (7) Resources subject to severance tax: materials in place, timber or forest products, gravel, sand, rock, and coal, raw flintish, shellfish, mollusks & other commercial products at sea.
 (8) Salmon Enhancement Tax.
 (9) Passenger Transfer Tax at \$1.50/passenger.
 (10) Hunting Tax at same percentage is included in the sales tax figures.
 (11) Boat Tax % for normal room rental; Boat Tax Flat Rate for holiday packages.



City of Kodiak - Sales Tax Office
 710 Mill Bay Road, Room 211
 Box 1397
 Kodiak, AK 99615
 Phone: (907) 486-8655
 Fax: (907) 486-8600

**REPORT OF CONSUMERS' TAX ON SALES,
 SERVICES AND RENTALS - +% Sales Tax Return**

Business Name _____ For the period _____ to _____
DBA _____ **FORM DUE ON OR BEFORE** _____ **even when**
Address _____ **No sales tax is due. Must be postmarked on or before due date.**
Address _____ If final return, check box Last day of Business _____
City _____ Reason: _____
Business Type _____ If sold, to whom: _____

REVENUE (Sales, Services, Rentals):

1.) Gross revenue from sales 1.)
 2.) Gross revenue from services 2.)
 3.) Gross revenue from rentals 3.)
 4.) Total gross revenues (add lines 1, 2, and 3) 4.)

LIST DETAIL OF DEDUCTIONS:

5.) Sales, Services or Rentals to Senior Citizens with valid Exemption Certificate 5.)
 6.) Sales, Services or Rentals to Government 6.)
 7.) Sales or Services to Wholesale/Retail with valid Exemption Certificate 7.)
 8.) Sales or Services to Contractors with valid Exemption Certificate 8.)
 9.) Other Allowable Deductions, please explain _____ 9.)
 10.) Total Over Maximum Taxable Amount of \$750.00 (total of \$ amount from detail below) 10.)

Categories	# of Transactions	\$ Amount over \$750.00
Transactions \$750 - \$1,500	<input type="text"/>	<input type="text"/>
Transactions \$1,501 - \$3,000	<input type="text"/>	<input type="text"/>
Transactions > \$3,000	<input type="text"/>	<input type="text"/>

11.) Sales tax collected if included in gross ~~sales~~ 11.)
 (Gas stations, Vending Machines, Bars, and Taxi Cabs ONLY. See Instructions)
 12.) Total Deductions (add lines 5, 6, 7, 8, 9, 10, and 11) 12.)

CALCULATED TAX AND PAYMENT:

13.) Calculated Taxable revenue (line 4 minus line 12) 13.)
 14.) Computed tax (I % of line 13) 14.)
 15.) Total Penalty - (5% of line 14, on tax due and unpaid for each month or fraction of month) 15.)
 16.) Total Interest - (1.25% of line 14 will be charged monthly after due date noted above) 16.)
 17.) Discount (2% of line 14, if paid and remitted on or before due date noted above with **NO CURRENT BALANCE DUE**) 17.)
 18.) Total Sales Tax Due (add line 14, add line 15, add line 16, and subtract line 17 if applicable) 18.)
 19.) Amount Remitted (Payable to the City of Kodiak) Cash _____ or Check # _____ 19.)

Date: _____ Printed Name: _____ Signature: _____

RETURN SIGNED ORIGINAL TO THE CITY OF KODIAK WITH PAYMENT POSTMARKED ON OR BEFORE THE DUE DATE ABOVE