



# City of Valdez

212 Chenega Ave.  
Valdez, AK 99686

## Meeting Agenda

### City Council

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Tuesday, March 18, 2025

6:00 PM

Council Chambers

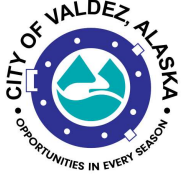
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#### Work Session - Public Accommodation Tax Code Review

#### WORK SESSION AGENDA - 6:00 pm

*Transcribed minutes are not taken for Work Sessions. Audio is available upon request.*

[Work Session: Public Accommodation Tax Code Overview and Revision](#)



## Legislation Text

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**File #:** 25-0106, **Version:** 1

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**ITEM TITLE:**

Work Session: Public Accommodation Tax Code Overview and Revision

**SUBMITTED BY:** Elise Sorum-Birk, Deputy City Clerk & Jordan Nelson, Assistant City Manager/  
Finance Director

**FISCAL NOTES:**

Expenditure Required: n/a  
Unencumbered Balance: n/a  
Funding Source: n/a

**RECOMMENDATION:**

Receive and file.

**SUMMARY STATEMENT:**

The goal of this work session is to provide City Council an opportunity to discuss the existing Public Accommodation Tax (Bed Tax) Code (VMC 3.24) and to consider options for future updates to this tax.

During the 2024 strategic planning session and again during the adoption process for Ordinance 24-05 Council requested a more wholistic conversation about the overall structure of the public accommodation tax and the use of revenues brought in from it.

Current code sets a rate equal to 6% of the rental value and applies to hotels, motels and lodges as well as short term rentals. Current code also directs that public tax revenues should be placed in an economic development fund and distributed to economic development projects based on an application process.

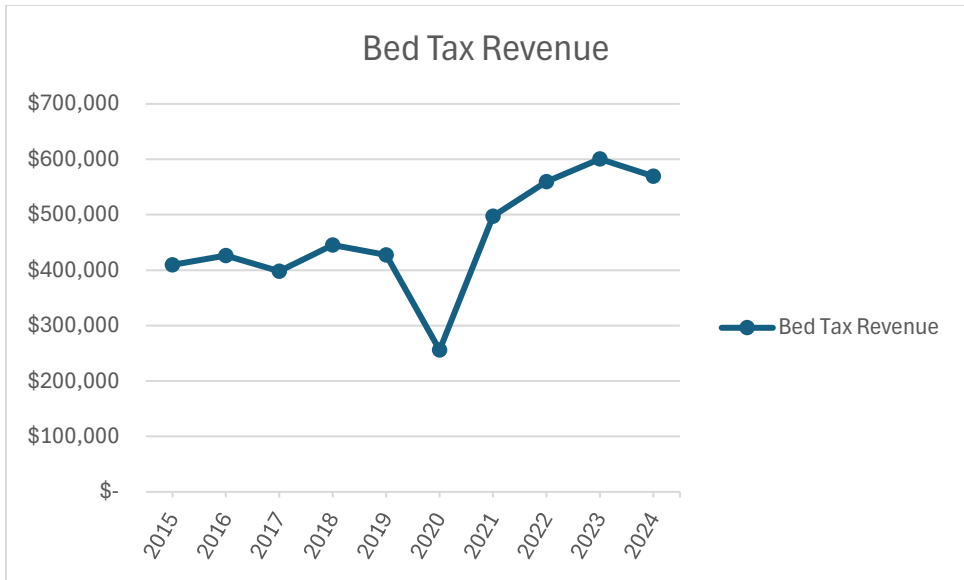
In practice, for many years revenues from this tax have not gone through an application process but have instead been appropriated directly to the Valdez Convention and Visitors Bureau by Council (as was directed by code between 1992 and 2004).

Attached for review are:

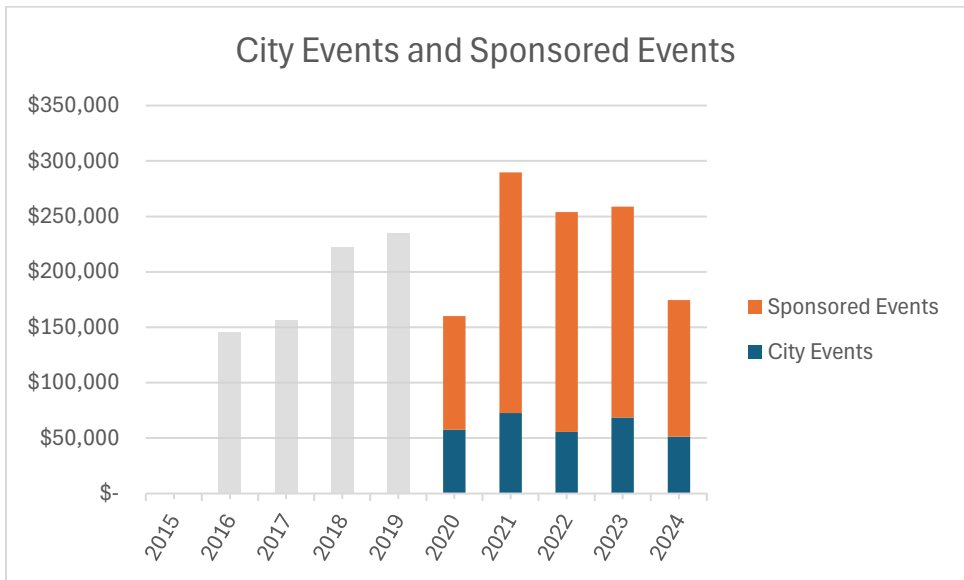
- Chapter 3.24 of the Valdez Municipal Code titled Public Accommodation Tax.
- Staff recommendations for code amendments and additional amendment options for Council

to discuss/ consider.

- A brief legislative history of the existing ordinance.
- Data comparing bed tax rates in communities throughout Alaska.
- Data on COV economic development spending.
- Look back at revenues and expenditures from this source.



Valdez Bed Tax Revenue over the past ten years

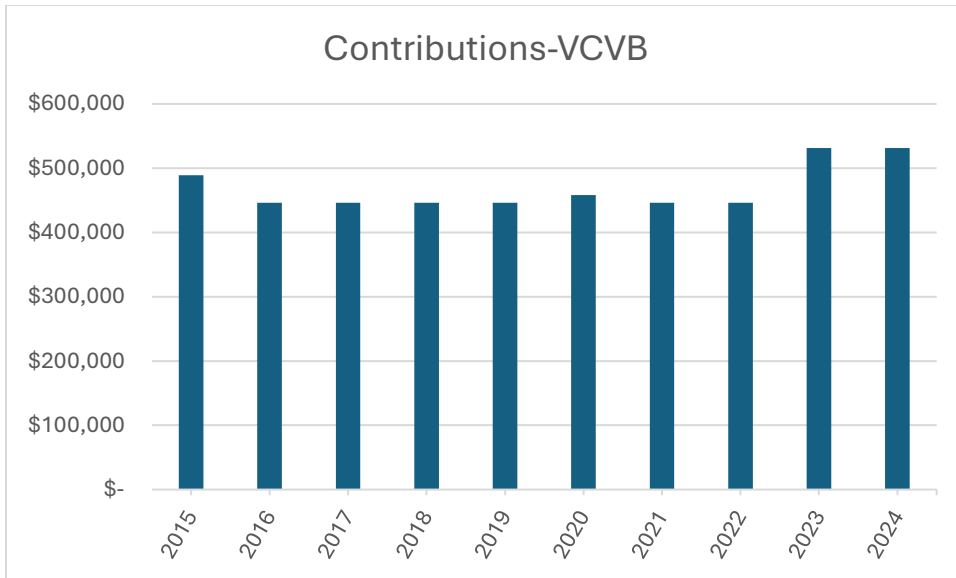


Valdez Events Expenditure over the past ten years

Sponsored Events – include only events where the City is not the organizer (Snowmachine races, Fly-in, etc)

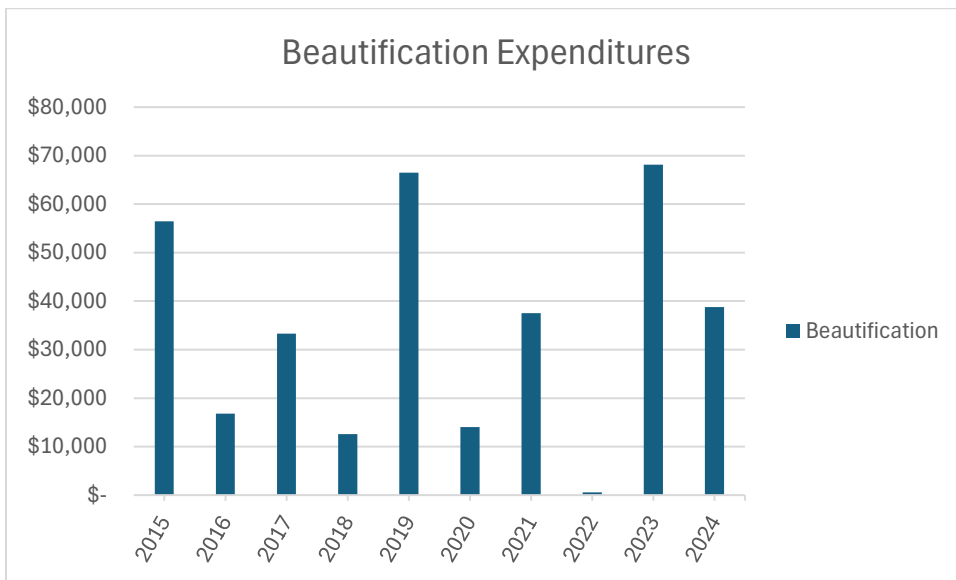
City Events – include only events where the City is the organizer (4<sup>th</sup> of July, Memorial Day, etc)

Transparent bars represent different budgeting/reporting structure from 2015-2019

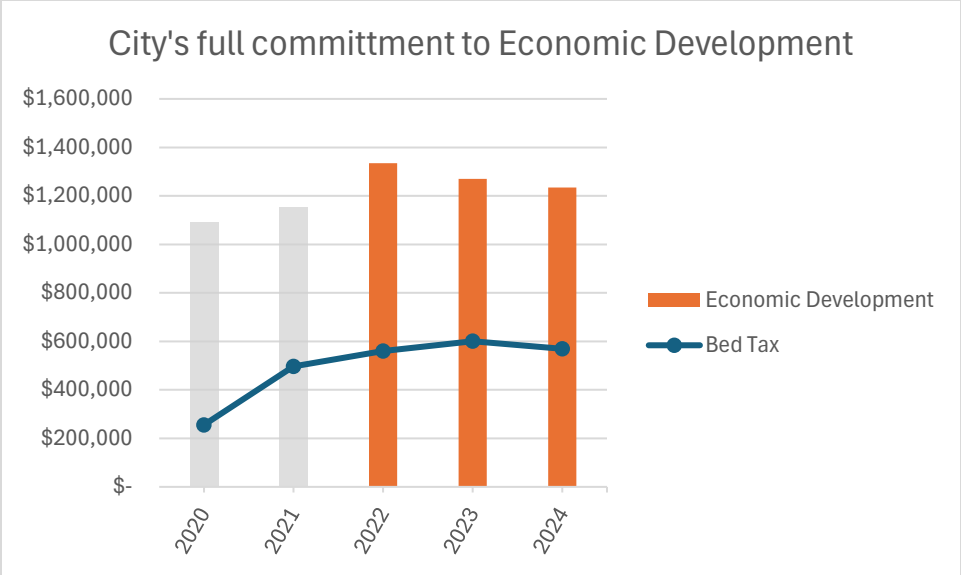


City of Valdez contributions to the VCVB over the past ten years

This is not the total VCVB Budget, only City of Valdez contributions



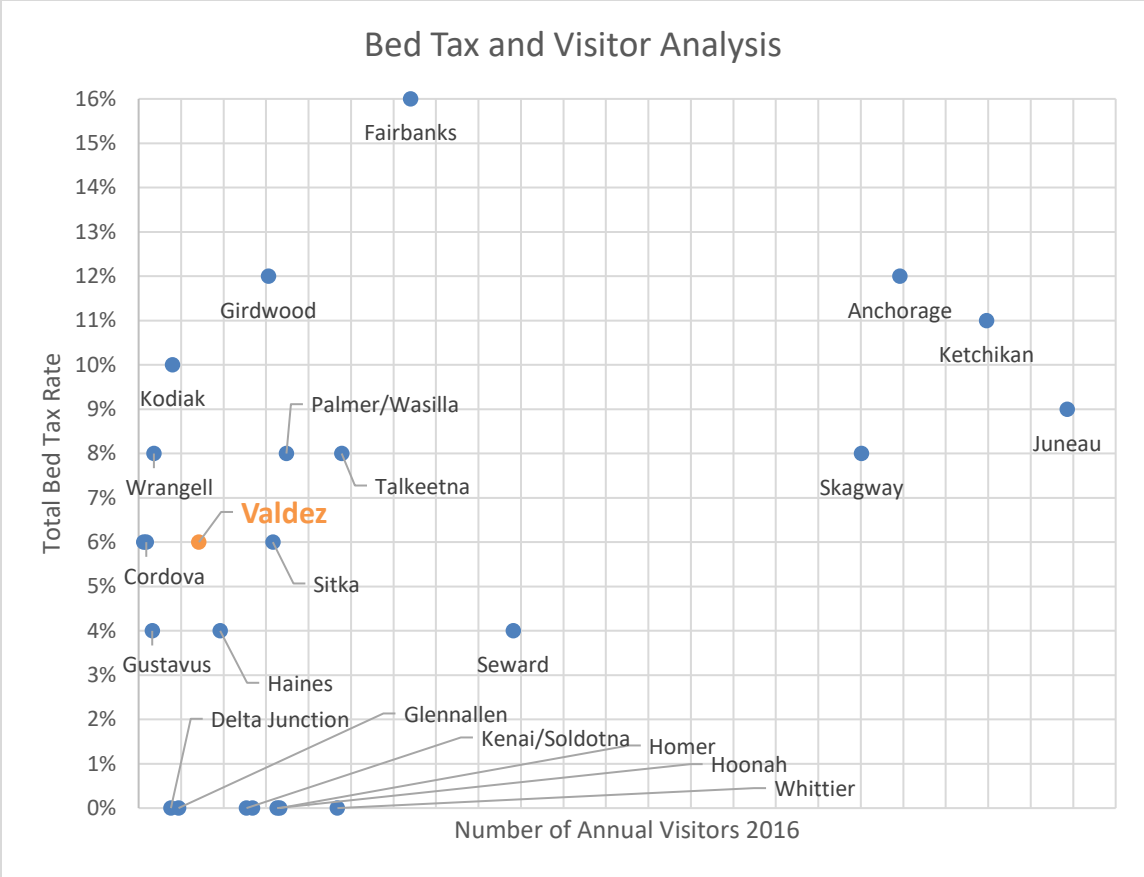
Beautification Expenditures (grants) over the past ten years



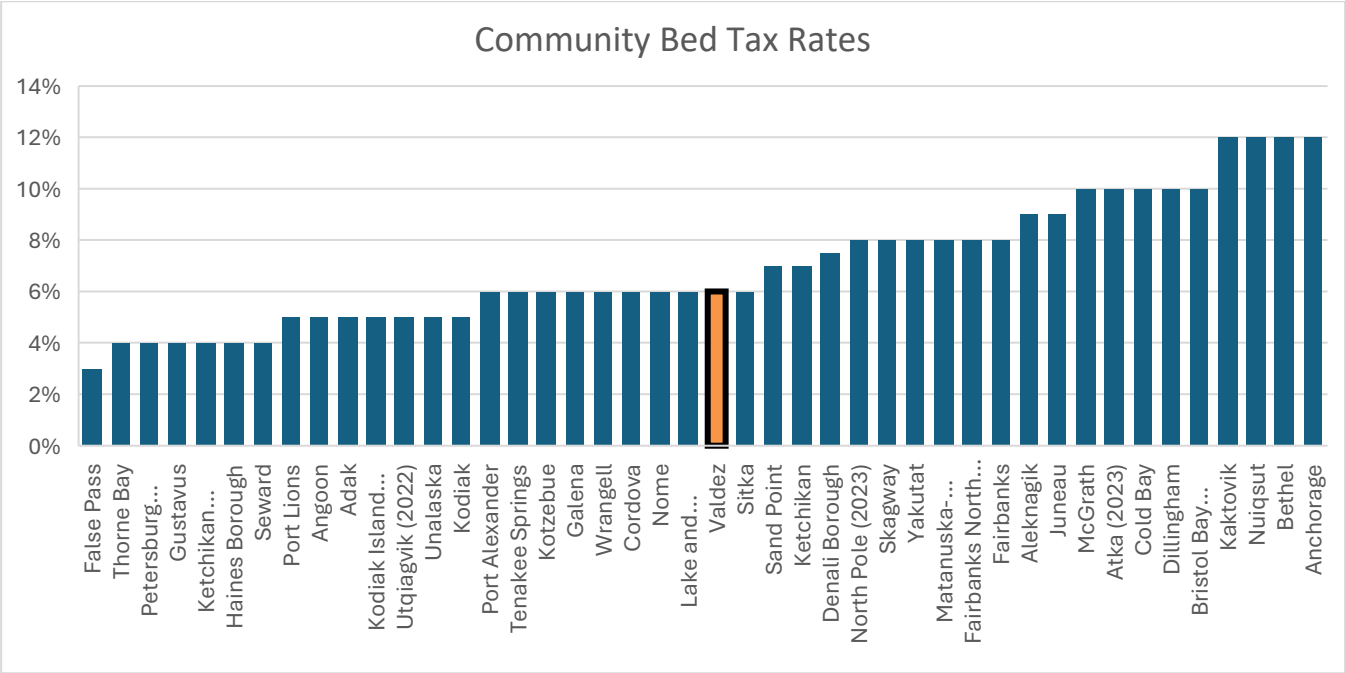
Bed Tax overlayed on Economic Development Department over five years.

Starting with the 2022 Budget, Sponsored Events and contributions to VFDA an VCVB were included in the Economic Development Department in order to capture the City’s “full commitment” to Economic Development.

Transparent bars 2020-2021 to represent extrapolated data.



Bed Tax Rate by community and Average Annual Visitors (visitor count based on 2016 data)



Bed Tax Rate by Community



## **Staff recommendations for revisions to VMC 3.24:**

### **Add “rental cabins” to the definition of “public accommodation” in Section 3.24.010**

- This is a Title 17 definition that was not captured when ORD 24-05 was drafted.

### **Substantially amend Section 3.24.120 – “Distribution of funds” to add clarity about how funds are appropriated and expended. Staff suggests at least:**

- Strike in subsection 1 at least the following language “Up to one hundred percent of the gross funds may be made available for distribution.”
- Strike subsections 2 and 4 outlining the application process
- On subsection 3 Council input is needed on determining if revenues should continue to be specifically directed to economic development activities in code.

### **Look closely at the Section 3.24.090 “Suits for collection” and Section 3.24.110 “Civil penalties for violations”**

- Look at the levels of penalty and interest to charge taking into account administrative ease and deterrence of violations.

## **Other amendments that City Council may consider:**

### **Expand or limit the exemptions under 3.24.020 (A) (1) & (2).**

- Currently only state and federal rents or rents paid by and employees of the public accommodation are exempted.
- Other jurisdictions have a variety of exemptions including work force housing, summer camps and not taxing other municipal government entities.

### **Adjust the tax rate set in VMC 3.24.020 (A).**

- Currently set at 6%
- For the 13 Alaska communities who have a tax bed tax, **but no broader sales tax**, rates vary between 5% and 12% with the average being 9%
- Many jurisdictions have a general sales tax applied in addition to the bed tax.
- Some jurisdictions have no sales or use taxes at all.

### **Change the definition of “public accommodation” to include additional categories such as RVs or tents.**

- Laws vary throughout the state with most codes, like Valdez’s, not addressing camping or RV parks. There are however some notable exceptions on each side of this.
- The Denali Borough uses the term “overnight accommodation” and explicitly notes “overnight accommodations may include campgrounds, tent sites, or motorhome facilities” and includes both “permanent and temporary” as well as “fixed or mobile.”
- The Mat-Su Borough includes “wall tents” in their definition of “overnight accommodation” and calls out accommodations used “as part of a recreation, hunting, fishing, hiking, wilderness back country, or other form of tour package.”
- The Kodiak Island Borough also specifically includes trailers, tents, charter boats and “other temporary structures” in their definition.
- Conversely, both the Fairbanks North Star Borough and City of Fairbanks specifically exempt motorhomes or tents from their accommodation taxes.



**Chapter 3.24**  
**PUBLIC ACCOMMODATION TAX**

Sections:

[3.24.010 Definitions.](#)

[3.24.020 Levied—Responsibility for payment—Collection.](#)

[3.24.030 Registration for operators.](#)

[3.24.035 Registration for hosting platforms.](#)

[3.24.040 Receipts—Segregation.](#)

[3.24.050 Receipts—Transmittal—Due date—Penalty.](#)

[3.24.060 Returns to be confidential.](#)

[3.24.070 Records—Maintenance and inspection.](#)

[3.24.080 Records—Investigation by city.](#)

[3.24.090 Suits for collection.](#)

[3.24.100 Prohibited acts.](#)

[3.24.110 Civil penalties for violations.](#)

[3.24.120 Distribution of funds.](#)

**3.24.010 Definitions.**

For the purposes of this chapter, the following words and phrases shall have the meanings respectively ascribed to them by this section:

“Guest” means an individual, corporation, partnership or association paying or agreeing to pay monetary consideration for the use of a public accommodation.

“Hosting platform” means a person or entity that provides a means through which an operator may offer a public accommodation for rent, usually through an online platform that provides a means for the guest to pay rent for a public accommodation.

“Operator” means a person who furnishes or offers for rent a public accommodation in the city for monetary consideration, whether acting directly or through an agent or employee.

“Person” means an individual and entities recognized by law.

“Public accommodation” means “hotel, motel, inn or lodge” or “short-term rental” as defined in Title 17.

“Quarter” means computed by use of the calendar year beginning with January and consisting of a three-month period.

“Rents” means the amount paid as monetary consideration for the use of a public accommodation by a guest. (Ord. 24-05 § 1; Ord. 94-06 § 1; Ord. 94-02 § 1 (part); prior code § 25-126)

**3.24.020 Levied—Responsibility for payment—Collection.**

A. The city levies a tax on public accommodation rentals within the city equal to six percent of the rental. The tax shall be applicable to all rentals, unless the rental is specifically exempt from taxation, as follows:

1. Rent paid directly by the United States or state of Alaska insofar as they are immune from taxation;
2. An employee of the public accommodation collecting the tax.

B. Each guest is responsible for the tax imposed by this chapter, and the tax shall be due and payable at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due when the guest ceases to occupy or use space in the public accommodation.

C. Every operator renting a public accommodation subject to taxation under this chapter shall collect the taxes imposed by this chapter from the guest at the time of collection of the rental and shall transmit the same quarterly to the city unless taxes imposed by this chapter are collected by a hosting platform. The tax imposed shall be shown on the billing to the guest as a separate and distinct item.

D. Every hosting platform accepting public accommodation rental payment from a guest on behalf of an operator as defined in this chapter shall collect the taxes imposed by this chapter from the guest at the time of collection of the rental payment and shall remit all public accommodation taxes collected to the city on a quarterly basis. (Ord. 24-05 § 1; Ord. 94-02 § 1 (part); prior code § 25-127)

**3.24.030 Registration for operators.**

A. Operators shall register with the city by providing the approved business registration for the public accommodation and, if required, the short-term rental permit prior to commencing business.

B. The city finance department shall maintain a record of all registered operators authorized to collect and remit public accommodation taxes.

C. Operators shall provide the city finance department written notice in the event of a change of business type, change of address or closing of a public accommodation business.

D. For a registration to be valid the operator must comply with Valdez business registration requirements as well as the provisions of the zoning, building, plumbing, electrical, and fire codes, and other applicable ordinances of the city. (Ord. 24-05 § 1; Ord. 94-02 § 1 (part): prior code § 28-128)

#### **3.24.035 Registration for hosting platforms.**

A. Every hosting platform accepting payment for public accommodation rentals as defined by this chapter shall register with the city upon a form provided by the city. There is no requirement for a hosting platform to hold a city business registration or have a physical presence within the city.

B. The city finance department shall maintain a record of registered hosting platforms authorized to collect and remit public accommodation taxes. (Ord. 24-05 § 1)

#### **3.24.040 Receipts—Segregation.**

Title to the taxes collected pursuant to this chapter shall vest to the city upon collection. Such taxes shall be segregated by the operator or hosting platform from the funds of the operator or hosting platform and safeguarded until transmitted to the city as hereinafter provided. (Ord. 24-05 § 1; Ord. 94-02 § 1 (part): prior code § 25-129)

#### **3.24.050 Receipts—Transmittal—Due date—Penalty.**

A. On or before the last day of the month following each calendar quarter, each operator shall prepare and submit to the city a return for the preceding quarter upon forms furnished by the city setting forth the amount received for:

1. Rentals within the city;
2. Taxes collected.

In addition, the operator shall submit such other information and supporting papers as may be required by the city.

B. The operator shall sign the return and transmit it together with the taxes collected to the city on or before the due date. A return shall be filed even if the public accommodation has no rental for the quarter.

C. Taxes collected by an operator as provided by this chapter shall be due the last day of the month following each calendar quarter. If taxes collected by an operator have not been received by the city on or before the due date, the operator shall incur a penalty equal to ten and one-half percent of the taxes which are due or a minimum of one hundred dollars and shall be charged interest at the rate of ten and one-half percent per annum for each day the tax is delinquent. A one-

time-only waiver of penalty will be given for any late filed tax return after April 30, 1994.

D. Where the city has reasonable grounds to believe that taxes due were not collected or taxes collected were not transmitted on or before the due date, or if the operator of a public accommodation has failed to file a return as required by this chapter, the city shall prepare a notice of delinquency and shall deliver such notice to the operator. Payment of delinquent tax under a notice of delinquency shall include penalty and interest which shall be calculated as provided above.

E. A registered hosting platform shall submit tax returns and remit tax payments in accordance with this section. The tax return shall set forth or include the aggregate amounts of all rents earned by and taxes due from the operators who use the hosting platform to rent or offer to rent public accommodations through the hosting platform. To the extent a hosting platform collects taxes on behalf of an operator, the operator's liability for those taxes shall be deemed satisfied. (Ord. 24-05 § 1; Ord. 94-02 § 1 (part); prior code § 25-130)

**3.24.060 Returns to be confidential.**

All returns filed with the city pursuant to the provisions of this chapter and all data obtained from such returns are confidential and may not be released for inspection by the public, except upon court order. (Ord. 24-05 § 1; Ord. 94-02 § 1 (part); prior code § 25-131)

**3.24.070 Records—Maintenance and inspection.**

A. Regardless of whether a hosting platform is used, every operator of a public accommodation engaged in business within the city shall keep and preserve suitable records of all rentals made and such other books and accounts as may be necessary to determine the amount of tax required to be collected. All books, invoices and other necessary records shall be maintained by the operator for a period of two years and shall be available for examination at reasonable times by the city for the purpose of ascertaining the correctness of a return or for the purpose of determining the amount of tax collected or levied.

B. A registered hosting platform shall keep and preserve suitable records of all rental transactions subject to this chapter and all claimed exemptions from payment, collection, or remittance of the public accommodation taxes under this chapter. To the extent a hosting platform may assign anonymous account numbers to operators using the hosting platform, when inspecting records, the city shall inspect the required records in an anonymized fashion, unless the city has obtained a release of information from the operator or an order to produce identifiable operator information issued through a binding legal process. (Ord. 24-05 § 1; Ord. 94-02 § 1 (part); prior code § 25-132)

**3.24.080 Records—Investigation by city.**

The city may conduct investigations and hearings concerning any matters covered by this chapter, may examine relevant books, papers, records or memoranda of any operator and may require the

attendance of the operator, his officers or employees. The city shall have the power to administer oaths to persons testifying, and may issue formal subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda. All subpoenas issued under the terms of this chapter may be served on any person of legal age. The fees paid to witnesses for attendance at the hearings shall be the same as the fees paid to witnesses before the Superior Court, and such fees shall be paid when the witness is excused from further attendance. When a witness is subpoenaed at the insistence of any party to the proceeding, the cost of service of the subpoena and the fee of the witness shall be borne by the party at whose request the witness is summoned. A subpoena shall be served in the same manner as a subpoena issued by a Superior Court. The city or any party to an investigation or hearing before the city may cause the deposition of witnesses residing within or without the state to be taken in a manner prescribed by law for depositions in civil actions in the courts of this state and to that end may compel the attendance of witnesses and production of relevant books, papers, records or memoranda. (Ord. 24-05 § 1; Ord. 94-02 § 1 (part): prior code § 25-133)

#### **3.24.090 Suits for collection.**

Taxes due but not paid or taxes collected but not transmitted may be recovered in an action at law against the guest or the public accommodation operator. Tax returns shall be prima facie proof of taxes collected but not transmitted. (Ord. 24-05 § 1; Ord. 94-02 § 1 (part): prior code § 25-134)

#### **3.24.100 Prohibited acts.**

A. No person may fail or refuse to pay the tax imposed by this chapter when it is due and payable to an operator authorized to collect the tax.

B. An operator or hosting platform may not advertise or state to the public or to any guest directly or indirectly that the tax or any part of it will be assumed or absorbed by the operator or hosting platform, or that the tax will not be added to the rental or that it will be refunded. An operator or hosting platform may not absorb or fail to add the tax or any part of it or refund any tax or fail to state the tax separately to the guest. (Ord. 24-05 § 1; Ord. 94-02 § 1 (part): prior code § 25-135)

#### **3.24.110 Civil penalties for violations.**

An operator who rents accommodations in the city and who thereafter fails to file a tax return as required by this chapter shall incur civil penalty equal to ten percent of the taxes due to the city for each quarter for which a return was not filed as required by this chapter. An operator who, in the course of business, rents accommodations upon which a tax is levied hereunder and who fails to collect such a tax shall incur a civil penalty of double the tax which should have been collected. A hosting platform that collects public accommodation taxes on behalf of an operator is subject to the penalties set forth herein. In addition, a violator of this chapter is subject to criminal penalties as set forth in Section 1.08.010. (Ord. 24-05 § 1; Ord. 94-02 § 1 (part): prior code § 25-136)

#### **3.24.120 Distribution of funds.**

A. Funds received under this chapter including penalties and interest for each calendar year may

be available for use as follows:

1. Up to one hundred percent of the gross funds may be made available for distribution. The cost of administration and collection of the public accommodation tax shall come from the gross funds prior to distribution.
2. Funds available for distribution shall be those public accommodation tax funds received by the city during the prior fiscal year.
3. All public accommodation tax funds received under this chapter will be placed in an economic development fund and will be distributed at the discretion of the city council.
4. Each applicant for funds shall submit a program description including, but not limited to, the following:
  - a. Program objectives;
  - b. Economic development benefit or opportunities;
  - c. Annual operating budget; and
  - d. Financial statement including revenues, expenditures and reserve account balances.

The submission date will be determined on an annual basis by the city manager. (Ord. 24-05 § 1; Ord. 04-10; Ord. 02-07 § 1; Ord. 99-13 § 1; Ord. 94-02 § 1 (part); prior code § 25-137)



**Prior Code: Article IV Chapter 25 (25-126 to 25-137) - Existing Code: Chapter 3.24**

**Ord. 8112- Enacted 6/1/81- Tax Effective on 10/31/81**

- Original enactment of the tax code
- 6% tax on room rentals to a “transient” for 30 days or fewer
- Included exemptions for federal, state and municipal employees on official business as well as those employed by foreign governments and exempt for taxation under federal law
- Record keeping, filing and penalty provisions are broadly the same as existing code
- Dedicated for “tourism and tourist related activities” and an advisory board was created in this ordinance to make recommendations to council for the use of the tax proceeds

**Ord. 8126- Enacted 11/2/81**

- Added exemptions for contractors actively working on construction projects and defined “contractor”

**Ord. 8803- Enacted 4/18/88**

- Added “Bed and Breakfast Homes” definition of “Hotel-Motel”

**Ord. 9001- Enacted 3/5/90**

- Removed all exemption language
- Removed the definition of “Contractor”
- Replaced “Transient” with “Guest”
- Removed the requirement that “a separate account shall be maintained for all taxes collected”
- Removed the reporting requirement for non-taxable rentals

**Ord. 9109- Enacted 6/17/91**

- Reinstated language related to state and federal exemption

**Ord. 9221 – Enacted 9/21/92**

- Enacted specifically to allocate tax revenues to the VCVB
- Added language allocating funds as follows: 10% retained by the city (20/80 split between cost of administering the tax and impact of visitors on municipal services) and “at least” 85% to the VCVB (but more if Council saw fit)
- Codified process for VCVB budget approval by Council each year
- Contemplated a separate fund for excess funds not used by the VCVB each year





#### **Ord. 94-02**

- Replaced “Hotel-Motel” with “Public Accommodation”
- Added exemption for “employee of the public accommodation”
- Added new requirement for having a current city business registration
- Allowed a onetime waiver of penalty for any late filed returns after 4/30/1994
- Changed fund distribution mechanism as follows
  - 10% retained by the city – deleted language further breaking down this portion into an 20/80 split between administration of the program and the cost of city services incurred by visitors (kept broad categories in place)
  - Changed the amount available to the VCVB from “a minimum of 85%” to simply “90%”
  - Identified a VCVB Reserve managed by the city to hold the difference between the VCVB’s current year operational grant and the remaining public accommodation tax funds collected in the year.
- Clarified VCVB budget process and additional requirements for VCVB budgeting.

#### **Ord. 94-06**

- Created an exemption under the definition of “public accommodation for “...apartments are under lease to the same person/company for a minimum period of six months...”

#### **Ord. 99-13**

- Amended Section 3.24.120 to allow for up to 100% of the funds to be made available to the VCVB
- Whereas clauses reference an overall decrease in bed tax revenue and desire to put 100% of the revenue toward marketing the community.
- Changed “shall” be available to the VCVB to “may” be available.
- Added language related to the timeframes of funds collected that would be available each year.
- Added specific language reading “All public accommodation tax funds received under this chapter will be distributed to one agency to be used for marketing of tourism in the community and will not be parceled out.”
- Whereas section acknowledge the importance of VCVB’s role in tourism marketing and a reliable income source for them

#### **Ord. 02-07**

- Aligned the timing of the VCVB budget request with the overall city budget.





#### **Ord. 04-10**

- Removed all references to the VCVB from Section 3.24.120.
- Required revenues to be placed in an economic development fund.
- Created the codified application process that still exists in code.
- Whereas clauses reference increased city involvement in marketing and economic development activities, as well as an intent to have one centralized Economic Development fund for all economic development activities.

#### **Ord. 24-05**

- Amended the definition of “public accommodation” to align with the newly adopted zoning code definitions.
- Added a definition of “hosting platform” for short term rentals and provisions requiring these platforms to remit taxes directly to the city on behalf of those using their technology.

**Table 1B  
Report Tax Rates**

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Adak	4%	\$ 437,734	5%	\$ 12,567	0%	\$ -	0%	\$ -	0%	\$ -	2%	\$ 49,451	0%	\$ -	\$ -
Akhiok	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Akiak	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Akutan	1.5%	\$ 1,408,676	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Alakanuk (2023)	4%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Aleknagik	5%	\$ 102,406	9%	\$ 184,163	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Aleutians East Borough	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	2%	\$ 2,713,457	0%	\$ -	\$ -
Allakaket (2023)	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Ambler (2023)	3%	\$ 36,998	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Anaktuvuk Pass	7%	\$ -	0%	\$ -	0%	\$ -	7%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Anchorage	0%	\$ -	12%	\$ 43,290,092	8%	\$ 10,745,279	13.41c/stick	\$ 20,695,515	5%	\$ 16,162,843	0%	\$ -	5%	\$ 5,835,058	\$ 14,398,632
Anderson	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ 25,316
Angoon	3%	\$ 110,214	5%	\$ 1,956	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Aniak	2%	\$ 96,343	0%	\$ -	0%	\$ -	30% of wholesale	\$ 38,460	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Anvik	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Atka (2023)	0%	\$ -	10%	\$ 23,700	0%	\$ -	0%	\$ -	0%	\$ -	2%	\$ 196,989	0%	\$ -	\$ -
Atkasuk	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Bethel	6%	\$ 9,511,568	12%	\$ 514,686	0%	\$ -	10.37c/stick or 45% wholesale	\$ 579,881	15%	\$ 371,546	0%	\$ -	15%	\$ 790,742	\$ 38,900
Bettles	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Brevig Mission (2023)	3%	\$ 40,791	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Bristol Bay Borough	0%	\$ -	10%	\$ 173,089	0%	\$ -	0%	\$ -	0%	\$ -	3%	\$ 1,898,297	0%	\$ -	\$ 1,708,383
Buckland (2023)	6%	\$ 210,900	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Chefornak	2%	\$ 51,188	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Chevak	3%	\$ 229,590	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Chignik	2%	\$ 19,317	\$3/night	\$ 1,057	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ 132,590
Chuathbaluk (2023)	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Clark's Point	6%	\$ 7,508	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Coffman Cove	0%	\$ 16	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Cold Bay	0%	\$ -	10%	\$ 30,611	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Cordova	6%	\$ 4,224,967	6%	\$ 222,835	6%	\$ 13,773	6%	\$ 70,097	6%	\$ 70,097	0%	\$ -	6%	\$ 70,097	\$ -
Craig	5%	\$ 2,179,594	\$5/night	\$ 26,435	0%	\$ -	0%	\$ -	6%	\$ 119,198	0%	\$ -	10%	DNR	\$ 187,203
Deering	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Delta Junction	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Denali Borough	0%	\$ -	7.5%	\$ 5,219,773	0%	\$ -	0%	\$ -	5%	\$ 452,471	0%	\$ -	5%	\$ 66,042	\$ 50,838
Dillingham	6%	\$ 3,853,409	10%	\$ 148,923	0%	\$ -	10c/stick or 45% wholesale	\$ 263,634	10%	\$ 263,048	0%	\$ -	10%	\$ 76,585	\$ 26,877
Diomedea	4%	\$ 23,448	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Eagle (2023)	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Edna Bay	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Eek	2%	\$ 66,100	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Egegik	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	3%	\$ 1,645,077	0%	\$ -	\$ -
Ekwok	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Elim (2023)	3%	\$ 148,001	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Emmonak	4%	\$ 314,153	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Fairbanks	0%	\$ -	8%	\$ 4,712,073	0%	\$ -	20%	\$ 1,066,223	5%	\$ 2,582,251	0%	\$ -	5%	\$ 1,592,043	\$ 516,510
Fairbanks North Star Borough	0%	\$ -	8%	\$ 3,080,322	0%	\$ -	8%	\$ 1,283,426	5%	\$ 1,191,471	0%	\$ -	5%	\$ 312,521	\$ 44,063
False Pass	3%	\$ 96,354	3%	\$ 1,539	0%	\$ -	0%	\$ -	0%	\$ -	2%	\$ 367,549	0%	\$ -	\$ 621,889
Fort Yukon	4%	\$ 208,394	0%	\$ -	0%	\$ -	4%	\$ 15,559	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Galena	3%	\$ 266,763	6%	\$ 23,473	0%	\$ -	6%	\$ 21,846	6%	\$ 21,846	0%	\$ -	0%	\$ -	\$ -
Gambell	5%	\$ 183,563	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Golovin	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Goodnews Bay	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Grayling (2023)	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Gustavus	3%	\$ 516,922	4%	\$ 105,379	0%	\$ -	0%	\$ -	0%	\$ -	\$10/box	\$ 11,730	0%	\$ -	\$ -
Haines Borough	5.5%	\$ 4,437,635	4%	\$ 156,357	0%	\$ -	\$2/pack or 45% wholesale	\$ 154,025	0%	\$ -	0%	\$ -	2%	\$ 19,170	\$ -
Holy Cross	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Homer	4.85%	\$ 12,038,995	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Hoonah	6.5%	\$ 3,567,142	0%	\$ -	0%	\$ -	15%	\$ 73,351	6%	\$ 122,254	0%	\$ -	0%	\$ -	\$ -
Hooper Bay	5%	\$ 177,889	0%	\$ -	0%	\$ -	10%	\$ 13,689	0%	\$ -	0%	\$ -	0%	\$ -	\$ 4,228
Houston	2%	\$ 579,022	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	3%	\$ 185,452	\$ 30,690
Hughes	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Huslia	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Hydaburg	6%	\$ 57,046	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Juneau	5%	\$ 61,303,680	9%	\$ 3,426,517	0%	\$ -	\$3/pack or 45% wholesale	\$ 2,470,484	3%	\$ 1,301,726	0%	\$ -	3%	\$ 457,617	\$ -
Kachemak	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kake	5%	\$ 219,786	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kaktovik	0%	\$ -	12%	\$ 13,912	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kaltag	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kasaan	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kenai	3%	\$ 8,981,051	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kenai Peninsula Borough	3%	\$ 46,164,615	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
	3% Oct-Mar; 5.5%														
Ketchikan	Apr-Sept	\$ 20,314,410	7%	\$ 826,646	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	5%	\$ 194,549	\$ -
Ketchikan Gateway Borough	2.5%	\$ 12,981,670	4%	\$ 120,025	0%	\$ -	10c/stick	\$ 815,539	0%	\$ -	2%	\$ 521,815	5%	\$ 116,096	\$ 38,823

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Kiana	3%	\$ 72,205	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
King Cove	6%	\$ 722,263	0 \$	-	0 \$	-	0 \$	-	0 \$	-	2%	\$ 387,026	0 \$	-	-
Kivalina	2%	\$ 56,983	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Klawock	6.5%	\$ 1,279,081	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Kobuk	3%	\$ 3,280	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Kodiak	7%	\$ 16,005,583	5%	\$ 333,323	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Kodiak Island Borough	0 \$	-	5%	\$ 100,077	0 \$	-	15c/stick or 75% wholesale	\$ 804,223	0 \$	-	0 \$	-	0 \$	-	\$ 1,704,210
Kotlik	3%	\$ 146,468	0 \$	-	0 \$	-	10%	\$ 43,633	0 \$	-	0 \$	-	0 \$	-	-
Kotzebue	6%	\$ 1,340,277	6%	\$ 22,893	0 \$	-	11c/stick or 55% wholesale	\$ 171,581	0 \$	\$ 78,026	0 \$	-	0 \$	-	\$ 121,766
Koyuk	3%	\$ 92,770	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Koyukuk	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Kupreanof	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Kwethluk	5%	\$ 176,078	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Lake and Peninsula Borough	0 \$	-	6%	\$ 291,052	0 \$	-	0 \$	-	0 \$	-	2%	\$ 1,568,314	0 \$	-	\$ 38,514
Larsen Bay	3%	\$ 76,410	0 \$	-	0 \$	-	3%	\$ 1,571	0 \$	-	0 \$	-	0 \$	-	\$ 12,912
Lower Kalskag	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Manokotak	2%	\$ 6,765	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ 23,648
Marshall	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Matanuska-Susitna Borough	0 \$	-	8%	\$ 1,087,430	0 \$	-	12.80%	\$ 8,421,069	0 \$	-	0 \$	-	5%	\$ 1,142,361	\$ 705,447
McGrath	0 \$	-	10%	\$ 16,306	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Mekoryuk	4%	\$ 47,288	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Metlakatla	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Mountain Village	3%	\$ 198,715	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Napakiak	5%	\$ 100,413	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Napaskiak	3%	\$ 25,498	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Nenana	4%	\$ 248,378	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
New Stuyahok	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Newhalen	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Nightmute (2022)	2%	\$ 2,187	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Nikolai (2023)	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Nome	5%	\$ 7,139,970	6%	\$ 265,393	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Nondalton (2022)	3%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Noorvik (2023)	4%	\$ 161,969	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
North Pole (2023)	5.5%	\$ 5,597,198	8%	\$ 183,635	0 \$	-	8%	\$ 120,640	6%	\$ 363,360	0 \$	-	0 \$	-	-
North Slope Borough	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Northwest Arctic Borough	0 \$	-	0 \$	-	0 \$	-	\$2/pack or 45% wholesale	\$ 610,770	0 \$	-	0 \$	-	\$25/oz flower; \$10/oz stems	\$ 600,417	-
Nuiqsut	0 \$	-	12%	\$ 211,500	0 \$	-	10c/stick	\$ 85,418	0 \$	-	0 \$	-	0 \$	-	-
Nulato	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Nunam Iqua	4%	\$ 36,918	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Nunapituk	4%	\$ 79,592	0 \$	-	0 \$	-	30%	\$ 25,337	0 \$	-	0 \$	-	0 \$	-	-
Old Harbor	3%	\$ 48,024	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Ouzinkie	6%	\$ 31,630	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Palmer	3%	\$ 10,905,091	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Pelican	4%	\$ 234,658	\$14/night	\$ 26,956	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Petersburg Borough	6%	\$ 4,235,410	4%	\$ 83,861	0 \$	-	\$2.38/pack or 45% wholesale	\$ 272,340	0 \$	-	0 \$	-	\$25/oz	\$ 21,857	-
Pilot Point	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	3%	\$ 1,751,752	0 \$	-	-
Pilot Station	4%	\$ 174,758	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Platinum	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Point Hope	3%	\$ 248,605	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Port Alexander	2%	\$ 20,608	6%	\$ 1,914	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Port Heiden	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Port Lions	0 \$	-	5%	\$ 1,291	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Quinhagak	3%	\$ 187,529	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Ruby	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Russian Mission	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Saint George (2023)	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Saint Mary's	3%	\$ 208,781	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Saint Michael	5%	\$ 220,822	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Saint Paul	3.5%	\$ 288,239	0 \$	-	0 \$	-	0 \$	-	0 \$	-	2% or 3.5%	\$ 16,687	0 \$	-	-
Sand Point	4%	\$ 923,867	7%	\$ 16,078	0 \$	-	0 \$	-	0 \$	-	2%	\$ 227,814	0 \$	-	-
Savoonga	4%	\$ 139,000	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Saxman	4%	\$ 851,629	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ 237,653
Scammon Bay	6%	\$ 178,915	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Selawik	6.50%	\$ 303,000	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Seldovia	2% Oct-Mar; 6.5% Apr-Sept	\$ 291,914	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Seward	4%	\$ 7,856,783	4%	\$ 840,428	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Shageluk (2022)	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Shaktolik	4%	\$ 43,532	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Shishmaref	3%	\$ 101,802	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-
Shungnak	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Sitka	5% Oct-Mar; 6% Apr-Sept	\$ 18,527,872	6%	\$ 780,796	0 \$	-	90% wholesale or 13.48c/stick	\$ 778,059	0 \$	-	\$10/box	\$ 160,840	8%	\$ 327,504	-
Skagway	3% Oct-Mar; 5% Apr-Sept	\$ 10,491,840	8%	\$ 189,538	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	-

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Soldotna	3%	\$ 10,104,534	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Stebbins (2023)	5%	\$ 146,522	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Tanana (2023)	2%	\$ 23,583	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Teller (2023)	3%	\$ 51,563	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Tenakee Springs	2%	\$ 18,331	6%	\$ 2,814	0%	-	0%	-	0%	-	0%	-	0%	-	-
Thorne Bay	6%	\$ 530,964	4%	\$ 16,309	0%	-	0%	-	0%	-	0%	-	0%	-	-
Togiak	2%	\$ 178,950	0%	-	0%	-	\$2/pack	\$ 33,734	0%	-	2%	\$ 28,747	0%	-	-
Toksook Bay	2%	\$ 88,186	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Unalakleet (2023)	5%	\$ 450,688	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Unalaska	3%	\$ 9,985,208	5%	\$ 163,209	0%	-	\$2/pack or 4%	\$ 513,390	0%	-	2%	\$ 4,822,931	0%	-	\$ 5,038,635
Upper Kalskag	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Utqiagvik (2022)	10%	-	5%	\$ 105,884	0%	-	\$2/pack or 20% wholesale	\$ 508,429	0%	-	0%	-	8%	\$ 188,997	-
Valdez	0%	-	6%	\$ 600,574	0%	-	0%	-	0%	-	0%	-	0%	-	-
Wainwright	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Wales	3%	\$ 38,617	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Wasilla	2.5%	\$ 25,003,859	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Whale Pass	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
White Mountain (2023)	1%	\$ 20,345	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Whittier	5%	\$ 657,407	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	\$ 373,282
Wrangell	7%	\$ 3,012,643	6%	\$ 56,866	0%	-	0%	-	0%	-	0%	-	\$12/oz	\$ 600	-
Yakutat	5%	\$ 1,718,454	8%	\$ 207,009	8%	\$ 36,422	0%	-	0%	-	0%	-	0%	-	-