

Subject: Sales Tax Exemption: ALASKA

The State of Alaska does not assess a sales tax.

Special Instructions for use: Some municipalities in the state of Alaska assess a sales tax and or a hotel tax. Each county should be considered separately prior to making travel arrangements. Each municipality administers its own tax program. Enclosed, please find a summary of all taxes each municipality assesses.

Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 1
2012 Municipalities: Class, Populations and Tax Types

Municipality	Type of Municipality	Population⁽¹⁾	Property Tax	Sales Tax	Special Taxes
Adak	Second Class City	331	No	4%	5% Bed Tax
Akhiok	Second Class City	82	No*	No	No
Akiak	Second Class City	367	No	No	No
Akutan	Second Class City	1,040	No	No	1% Raw Fish Tax
Alakanuk	Second Class City	683	No	4%	No
Aleknagik	Second Class City	227	No	5%	5% Bed Tax
Aleutians East Borough	Second Class Borough	3,181	No	No	2% Raw Fish Tax
Allakaket	Second Class City	103	No	No	No
Ambler	Second Class City	276	No	3%	No
Anaktuvuk Pass	Second Class City	325	No*	No	No
Municipality of Anchorage	Unified Home Rule	296,197	Yes	No	12% Bed Tx / 8% Car Rental Tax / 113.2 mill Cig & 55% Tob Tax
Anderson	Second Class City	242	No	6%	No
Angoon	Second Class City	466	No	3%	5% Bed Tax
Aniak	Second Class City	539	No	2%	No
Anvik	Second Class City	79	No	No	No
Atka	Second Class City	58	No	No	10% Bed Tax / 2% Raw Fish Tax
Atkasuk	Second Class City	244	No*	No	No
Barrow	First Class City	4,380	No*	No	5% Bed Tax / \$1-Pack & 12% Tobacco / 3% Alcohol Tax
Bethel	Second Class City	6,228	No	6%	12% Bed Tax / 6% Gaming Tax
Bettles	Second Class City	14	No	No	2% Fuel Transfer Tax
Brevig Mission	Second Class City	414	No	3%	No
Bristol Bay Borough	Second Class Borough	1,035	Yes	No	10% Bed Tax / 3% Fish Tax
Buckland	Second Class City	437	No	6%	No
Chefornak	Second Class City	437	No	2%	No
Chevak	Second Class City	966	No	3%	No
Chignik	Second Class City	102	No	No	1% Proc Tax / 1% Salmon & 2% Non-Salmon Landing Tax
Chuathbaluk	Second Class City	135	No	No	No
Clark's Point	Second Class City	60	No	5%	No
Coffman Cove	Second Class City	170	No	No	No
Cold Bay	Second Class City	95	No	No	10% Bed Tax / \$.04/Gal Fuel Transfer Tax
Cordova	Home Rule City	2,289	Yes	6%	6% Bed Tax / 6% Car Rental Tax
Craig	First Class City	1,240	Yes	5%	6% Alcohol Tax
Deering	Second Class City	123	No	3%	No
Delta Junction	Second Class City	991	No	No	No
Denali Borough	Home Rule Borough	1,820	No	No	\$0.05 CY Gravel & \$.05 Ton Coal Sev Tax / 7% Bed Tax
Dillingham	First Class City	2,376	Yes	6%	10% Bed Tax / 10% Alcohol / 6% Gaming / 2.5% Fish Tax
Diomede	Second Class City	107	No	4%	No
Eagle	Second Class City	96	Yes	No	No
Eek	Second Class City	318	No	2%	No
Egegik	Second Class City	113	No	No	3% Raw Fish Tax
Ekwok	Second Class City	115	No	No	No
Elim	Second Class City	332	No	3%	No
Emmonak	Second Class City	796	No	3%	No
Fairbanks	Home Rule City	30,547	Yes	No	8% Bed Tax/ 5% Alcohol Tax / 8% Tobacco Tax
Fairbanks North Star Borough	Second Class Borough	97,615	Yes	No	8% Bed Tax/ 5% Alcohol Tax / 8% Tobacco Tax
False Pass	Second Class City	37	No	3%	6% Bed Tax / 2% Raw Fish Tax
Fort Yukon	Second Class City	598	No	3%	No
Galena	First Class City	487	No	3%	No
Gambell	Second Class City	677	No	3%	No
Golovin	Second Class City	171	No	No	No
Goodnews Bay	Second Class City	246	No	3%	No
Grayling	Second Class City	189	No	No	No
Gustavus	Second Class City	460	No	3%	4.0% Bed Tax / \$10/Per Fishbox Tax
Haines Borough	Home Rule Borough	2,620	Yes	5.5%	4% Bed Tax
Holy Cross	Second Class City	176	No	No	No
Homer	First Class City	5,051	Yes	4.5%	No

⁽¹⁾DCCED 2011 Certified Municipal Populations for FY13 Programs

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Hoonah	First Class City	753	No	6.5%	No
Hooper Bay	Second Class City	1,137	No	4%	No
Houston	Second Class City	1,945	Yes	2%	No
Hughes	Second Class City	78	No	No	No
Huslia	Second Class City	299	No	No	No
Hydaburg	First Class City	406	No	4%	No
Juneau, City & Borough of	Unified Home Rule	32,290	Yes	5%	3% Alcohol Tax / 7% Bed Tax / \$1/Pack Tobacco
Kachemak	Second Class City	456	Yes	No	No
Kake	First Class City	579	No	5%	No
Kaktovik	Second Class City	247	No*	No	No
Kaltag	Second Class City	205	No	No	No
Kasaan	Second Class City	66	No	No	No
Kenai	Home Rule City	7,110	Yes	3%	No
Kenai Peninsula Borough	Second Class Borough	56,369	Yes	3%	No
Ketchikan	Home Rule City	8,142	Yes	3.5%	7% Bed Tax
Ketchikan Gateway Borough	Second Class Borough	13,686	Yes	2.5%	4% Bed Tax
Kiana	Second Class City	372	No	3%	No
King Cove	First Class City	948	No	4%	2% Raw Fish Tax / \$100K Fish Impact Tax
Kivalina	Second Class City	386	No	2%	No
Klawock	First Class City	813	No	5.5%	6% Bed Tax
Kobuk	Second Class City	148	No	No	No
Kodiak	Home Rule City	6,312	Yes	7%	5% Bed Tax
Kodiak Island Borough	Second Class Borough	13,870	Yes	No	1.075% Severance Tax / 5% Bed Tax
Kotlik	Second Class City	601	No	3%	No
Kotzebue	Second Class City	3,224	No	6%	6% Alcohol Tax / 6% Bed Tax
Koyuk	Second Class City	347	No	2%	No
Koyukuk	Second Class City	97	No	No	No
Kupreanof	Second Class City	27	No	No	No
Kwethluk	Second Class City	741	No	5%	No
Lake & Peninsula Borough	Home Rule Borough	1,710	No	No	2% Raw Fish Tax, 6% Bed Tax, \$3 Day Guide Tax
Larsen Bay	Second Class City	89	No*	3%	\$5/Per Person Daily Bed Tax
Lower Kalskag	Second Class City	287	No	No	No
Manokotak	Second Class City	450	No	2%	No
Marshall	Second Class City	407	No	4%	No
Matanuska-Susitna Borough	Second Class Borough	91,697	Yes	No	5% Bed Tax / 5.74% Cigarette & Tobacco Tax
McGrath	Second Class City	341	No	No	10% Bed Tax
Mekoryuk	Second Class City	215	No	4%	4% Raw Fish Tax
Metlakatla	Federal Law	1,419	No	No	No
Mountain Village	Second Class City	835	No	3%	No
Napakiak	Second Class City	359	No	4%	4% Raw Fish Tax
Napaskiak	Second Class City	428	No	3%	No
Nenana	Home Rule City	417	Yes	4%	No
New Stuyahok	Second Class City	501	No	No	No
Newhalen	Second Class City	189	No	2%	No
Nightmute	Second Class City	289	No	2%	No
Nikolai	Second Class City	101	No	No	No
Nome	First Class City	3,695	Yes	5%	6% Bed Tax
Nondalton	Second Class City	178	No	3%	No
Noorvik	Second Class City	643	No	4%	No
North Pole	Home Rule City	2,115	Yes	4%	8% Bed Tax / 5% Alcohol Tax / 8% Tobacco Tax
North Slope Borough	Home Rule Borough	7,481	Yes	No	No
Northwest Arctic Borough	Home Rule Borough	7,651	No	No	No
Nuiqsut	Second Class City	434	No*	No	7% Bed Tax
Nulato	Second Class City	275	No	No	No
Nunam Iqua (Sheldon Point)	Second Class City	190	No	4%	No
Nunapitchuk	Second Class City	518	No	4%	No

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Old Harbor	Second Class City	208	No*	3%	No
Ouzinkie	Second Class City	178	No*	3%	No
Palmer	Home Rule City	6,087	Yes	3%	No
Pelican	First Class City	83	Yes	4%	10% Bed Tax
Petersburg	Home Rule City	3,030	Yes	6%	4% Bed Tax
Pilot Point	Second Class City	88	No	No	3% Raw Fish Tax
Pilot Station	Second Class City	583	No	4%	No
Platinum	Second Class City	67	No	No	No
Point Hope	Second Class City	656	No*	3%	No
Port Alexander	Second Class City	62	No	4%	6% Bed Tax
Port Heiden	Second Class City	101	No	No	No
Port Lions	Second Class City	204	No*	No	5% Bed Tax
Quinhagak	Second Class City	675	No	3%	No
Ruby	Second Class City	173	No	No	No
Russian Mission	Second Class City	303	No	No	No
St. George	Second Class City	97	No	No	3% Raw Fish Tax
St. Mary's	First Class City	554	No	3%	3% Alcohol Use Tax
St. Michael	Second Class City	411	No	4%	No
St. Paul	Second Class City	481	No	3%	3% Raw Fish Tax
Sand Point	First Class City	1,016	No	3%	7% Bed Tax, 2% Raw Fish Tax
Savoonga	Second Class City	704	No	3%	No
Saxman	Second Class City	436	No*	4%	No
Scammon Bay	Second Class City	498	No	2%	No
Selawik	Second Class City	868	No	5%	\$0.02/Gal Fuel Transfer Tax
Seldovia	First Class City	243	Yes	3%/4.5%	No
Seward	Home Rule City	2,733	Yes	4%	4% Bed Tax
Shageluk	Second Class City	83	No	No	No
Shaktolik	Second Class City	258	No	4%	No
Shishmaref	Second Class City	573	No	2%	No
Shungnak	Second Class City	261	No	2%	No
Sitka, City & Borough of	Unified Home Rule	8,985	Yes	5% / 6%	6% Bed Tax / 50 mills Cig & 45% Tobacco / \$10/Fishbox
Municipality of Skagway	First Class Borough	965	Yes	3% / 5%	8% Bed Tax
Soldotna	First Class City	4,284	Yes	3%	No
Stebbins	Second Class City	585	No	3%	No
Tanana	First Class City	231	No	2%	No
Teller	Second Class City	245	No	3%	No
Tenakee Springs	Second Class City	145	No	2%	6% Bed Tax
Thorne Bay	Second Class City	496	No	6%	4% Bed Tax
Togiak	Second Class City	842	No	2%	2% Raw Fish Tax
Toksook Bay	Second Class City	598	No	2%	No
Unalakleet	Second Class City	692	No	5%	5% Alcohol Tax / 5% Bed Tax
Unalaska	First Class City	4,364	Yes	3%	2% Raw Fish Tax / 5% Bed Tax
Upper Kalskag	Second Class City	219	No	No	No
Valdez	Home Rule City	3,992	Yes	No	6% Bed Tax
Wainwright	Second Class City	572	No*	No	No
Wales	Second Class City	154	No	3%	No
Wasilla	First Class City	8,064	No	2%	No
White Mountain	Second Class City	199	No	1%	3% Bingo & Pull-Tab Tax
Whittier	Second Class City	225	Yes	5%	\$2.50 Passenger Transfer Tax
Wrangell, City & Borough of	Home Rule Borough	2,411	Yes	7%	6% Bed Tax
Yakutat, City & Borough of	Home Rule Borough	656	Yes	4%	1% Raw Fish Tax / 8% Bed & Car Rent / 4% Sev Tax

36 Municipalities (cities & boroughs) levy a property tax
14 Boroughs & **12** cities within boroughs, levy a property tax
10 Cities in the Unorganized Borough levy a property tax

14 Municipalities levy a general sales tax but did not report
106 Municipalities levy a general sales tax
 The City of Eagle has a prop. tax but doesn't actually levy the tax and is not counted here.

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