

Kenai Peninsula Borough
Finance

MEMORANDUM

TO: Wayne Ogle, President
Kenai Peninsula Borough Assembly Members

THRU: Charlie Pierce, Mayor *CP*

FROM: Brandi Harbaugh, Finance Director *BH*

DATE: August 23, 2018

RE: Ordinance 2018-28 - Additional Information

During the August 7, 2018 assembly meeting President Ogle requested a table showing Alaska jurisdictions that change excise taxes on tobacco and the amount or rate of taxes charged. The following table is submitted in response to that request.

Jurisdiction	Rate per Stick/Cigarette (applied mill or percent to each stick/cigarette)	Per Pack of 20 cigarettes	Other tobacco Products (percentage of wholesale price)	Estimated Annual Revenue
State of Alaska	0.10000	\$ 2.00	75%	\$ 18,000,000
Federal tax	0.05050	\$ 1.01	varies	not avail
Municipality of Anchorage	0.12050	\$ 2.41	55%	\$ 20,000,000
City and Borough of Sitka	0.12310	\$ 2.46	90%	\$ 831,000
Matanuska-Susitna Borough	0.11500	\$ 2.30	55%	\$ 8,300,000
Fairbanks NorthStar Borough	0.08000	\$ 1.60	8%	\$ 1,455,000
Northwest Arctic Borough	0.10000	\$ 2.00	45%	not avail
Petersburg Borough	0.10150	\$ 2.03	45%	\$ 230,000
Juneau	0.10000	\$ 2.00	45%	\$ 2,900,000
Kenai Peninsula Borough	0.05000	\$ 1.00	10%	\$ 4,800,000