

Anchorage Business Activity Tax  
Simple Burden Model III  
2006 Pro Forma

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
						Dwelling w/ Resid ential Exemption	Dwelling w/o Resid entia l Exemption	Resid entia l Renters	Subtotal	Cmmrcl Real	Cmmrcl Pers	Non Anch Bus Ownrs	Subtotal	Feds	Local Gov	State	Export	Visitors	Subtotal		Sum
1																					
2			Property Tax																		
3			Percentages Paid by Category (Property Tax 101)			41.0%	24.0%	0.0%	65%	26.0%	9.0%		35.0%						0.0%		100.0%
4			Property tax relief initially goes to (\$millions):																		
5						128.67	52.80	30.90	-	83.70	33.50	11.60		45.10					-		128.80
6			No Pass Thru																		
7			Fed Tax Rate ( 55%*25%=14%)			14.0%	25.0%			31.0%	31.0%										
8			Fed Tax \$			(7.40)	(7.70)		(15.10)	(10.40)	(3.60)		(14.00)	29.10					29.10		-
9			Who ends up with the \$:			45.40	23.20		68.60	23.10	8.00		31.10	29.10					29.10		128.80
10			Pass Thru																		
11			Fed Tax rate			14.0%															
12			Fed Tax \$			(7.40)			(7.40)					7.40					7.40		-
13			Who ... \$ before prices adjusted			45.40		30.90	76.30					7.40					7.40		83.70
14			Consumption % (Consumption Model)			25.0%		25.0%	50%					13.0%	2.0%	11.0%	18.0%	6.0%	50.0%		100%
15			Consumption \$			11.28		11.28	22.55					5.86	0.90	4.96	8.12	2.71	22.55		45.10
16			Who Ends up with the \$:			56.68		42.18	98.85					13.26	0.90	4.96	8.12	2.71	29.95		128.80
17																					
18			Percent PT Relief passes though:			33%	49.12	15.54	13.92	78.58	15.48	5.36	-	20.84	23.87	0.30	1.64	2.68	0.89	29.38	128.80
19																					
20			Business Activity Tax																		
21			Obligation falls on %:							5%	95%										
22			Obligation falls on \$:			(128.67)				(6.40)	(122.20)		(128.60)						-		(128.60)
23			No Pass Thru																		
24			Fed Tax rate							31.0%	31.0%										
25			Fed Tax \$							2.00	37.90	n/a	39.90	(39.90)					(39.90)		-
26			Who ends up paying the \$:							(4.40)	(84.30)	n/a	(88.70)	(39.90)					(39.90)		(128.60)
27			Pass Thru																		
28			Consumption %			25.0%		25.0%	50%			n/a		13.0%	2.0%	11.0%	18.0%	6.0%	50.0%		100%
29			Who ends up paying the \$:			(128.67)	(32.20)	-	(32.20)	(64.40)	-	-	n/a	-	(16.70)	(2.60)	(14.20)	(23.20)	(7.70)	(64.40)	(128.80)
30																					
31			Percent BAT passes though:			67%	(21.57)	-	(21.57)	(43.15)	(1.45)	(27.82)	n/a	(29.27)	(24.36)	(1.74)	(9.51)	(15.54)	(5.16)	(56.32)	(128.73)
32			COMBINED MODELING																		
33																					
34			Percent current PT passes though:			67%	(158.86)	(22.97)	(84.77)	(266.60)	(22.87)	(7.92)	n/a	(30.79)	(55.47)	(1.81)	(9.97)	(16.32)	(5.44)	(89.01)	(386.40)
35			Change from reform using elected pass through:				27.55	15.54	(7.66)	35.43	14.03	(22.46)	n/a	(8.43)	(0.48)	(1.44)	(7.88)	(12.87)	(4.27)	(26.93)	0.07
36			Net Effect of elected pass through:				(131.32)	(7.42)	(92.43)	(231.17)	(8.84)	(30.38)	n/a	(39.22)	(55.95)	(3.26)	(17.85)	(29.18)	(9.71)	(115.94)	(386.33)
37																					
38			PERCENTAGE OF Anchorage Receipts generated in Businesses owned by Anchorage Homeowners																		
39						50%															
40			Percent current PT passes though:				(185.70)	n/a	(84.77)	(270.47)	n/a	n/a	(26.90)	(26.90)	(55.47)	(1.81)	(9.97)	(16.32)	(5.44)	(89.01)	(386.38)
41			Change from reform using elected pass through:				31.10	n/a	(7.66)	23.45	n/a	n/a	3.56	3.56	(0.48)	(1.44)	(7.88)	(12.87)	(4.27)	(26.93)	0.07
42			Net Effect of elected pass through:				(154.64)	n/a	(92.43)	(247.07)	n/a	n/a	(23.32)	(23.32)	(55.95)	(3.26)	(17.85)	(29.18)	(9.71)	(115.94)	(386.33)
43			All Figures in Millions of Dollars																		