

## **PROGRAM 2 – SHARED TAXES, AVIATION FUEL**

### **DEPARTMENT OF REVENUE**

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#### **I. PROGRAM OBJECTIVES**

Payments are made to organized boroughs and incorporated cities which own and operate or lease and operate an airport facility. Funds received by the municipalities may be expended for any public purpose for which the municipality is legally authorized to expend funds.

#### **II. PROGRAM PROCEDURES**

The Tax Division of the Department of Revenue administers the Shared Taxes program. Taxes are shared based on information included on information returns provided to the Department by the fuel dealer. The communities are not required to make application for any of these sharings.

#### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

There are no special compliance requirements or suggested audit procedures for this program.