



# SOUTHWEST GAS CORPORATION

July 28, 2022

## Via Email

Mr. Elijah Abinah  
Director-Utilities Division  
Arizona Corporation Commission  
1200 West Washington Street  
Phoenix, AZ 85007-2996

Re: **Tax Adjustment No. 145; TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES**

Dear Mr. Abinah:

Pursuant to Commission Decision Nos. 55707 and 55708, Southwest Gas Corporation submits Adjustment No. 145 to "*Taxes and Assessments on Gas Sales Not Included in Rates*".

The attached adjustment reflects the following tax rate changes effective August 1, 2022:

- **City of Globe, Arizona:** Starting August 1, 2022, City of Globe, Arizona TPT rate will increase from 2.30% to 3.30%.

Southwest Gas will post the revised tax sheet on its website, [www.swgas.com](http://www.swgas.com).

Respectfully,

Kasey D. Bohannon  
Director/Regulation

Cc: Mary Mee, Compliance Manager – Utilities Division

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[www.swgas.com](http://www.swgas.com)



**SOUTHWEST GAS CORPORATION  
ARIZONA  
TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES**

Foot Note	City	COUNTY SALES TAX			STATE SALES TAX			CITY TAXES											TOTAL EFFECTIVE RATES <i>(Includes ACC and RUCO rates, as applicable)</i>					
		Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Franchise Fees			Capital Expenditures			Sales Tax				Business Taxes			Residential	Commercial	Industrial	Transport
								Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	TFF/PTEFF	Statutory	Effective Industrial	Effective Transport	Effective Res/Com.	Industrial	Transport				

**County Taxes (Outside City Limits)**

County	Cochise	Gila	Graham	Greenlee	LaPaz	Maricopa	Mohave	Pima	Pinal	Yuma
Statutory County Sales Tax Rate	0.50%	1.00%	1.00%	0.50%	1.00%	0.70%	0.25%	0.50%	1.10%	1.112%
[B] State and County Effective Rate	6.31%	6.81%	6.81%	6.31%	6.81%	6.51%	6.06%	6.31%	6.91%	6.93%

Statutory State Sales Tax Rate	<b>5.60%</b>
Arizona Corporation Commission Assessment (ACC) Rate	<b>0.180%</b>
Residential Utility Consumer Office Assessment (RUCO) Rate	<b>0.020%</b>

- [A] Cities with Property Tax Equivalent Franchise Fee
- [B] For Residential Customers the Effective Rate Includes State Sales Tax, ACC and RUCO
- [C] Transportation Customers subject to a Transportation Franchise Fee (TFF)
- [D] Utility Business Activity Tax

**Effective: August 1, 2022**

**GENERAL**      The charges of the Utility do not include the applicable proportionate part of any taxes or governmental impositions which are assessed on the basis of gross revenues and/or the price or revenue from the gas or service sold and/or the volume of gas generated or purchased for sale and/or sold hereunder.

The Industrial classification applies to electric generation (G-60) customers, unless otherwise noted.

**APPLICABILITY**      In order to collect the stated taxes, fees and assessments as shown for the various taxing authorities, the effective tax rates will be added for gas service.