

June 24, 2025

Via Email

Ranelle Paladino – Utilities Division Director Briton Baxter - Utilities Division Director Arizona Corporation Commission 1200 West Washington Street Phoenix, AZ 85007-2996

Re: Tax Adjustment No. 154; TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

Dear Ms. Paladino and Mr. Baxter:

Pursuant to Commission Decision Nos. 55707 and 55708, Southwest Gas Corporation submits Adjustment No. 154 to "Taxes and Assessments on Gas Sales Not Included in Rates".

The attached adjustment reflects the following tax rate changes effective July 1, 2025:

• City of Scottsdale: Effective July 1, 2025, City of Scottsdale, Arizona City TPT rate will decrease from 1.75% to 1.70%.

Southwest Gas will post the revised tax sheet on its website, www.swgas.com.

Respectfully,

Doran A. Miller

Manager/Regulation and Government Affairs

Cc: Mary Mee, Compliance and Enforcement Manager – Utilities Division

Adjustment No. 154

SOUTHWEST GAS CORPORATION

ARIZONA TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

									AXES AND	ASSESSN	IENTS ON	GAS SALE	S NOT INCLU														
	COUNTY SALES TAX STATE SALES TAX								CITY TAXES Franchise Fees Capital Expenditures Sales Tax Business Taxes														TOTAL EFFECTIVE RATES				
Foot Note																						(Includes ACC and RUCO rates, as applicabl					
FOOT NOTE	011	Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	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		Residential	Commercial	Industrial	Transport		
	City Apache Junction (Pinal County)	1.10%	1.10%	1.10%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.40%	3.40%	3.40%	3.40%	0.00%	0.00%	Res/Com. 0.00%	10.41%	10.37%	10.37%	10.37%		
	Apache Junction (Maricopa Co.)	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.40%	3.40%	3.40%	3.40%	0.00%	0.00%	0.00%	10.41%	9.97%	9.97%	9.97%		
	Avondale	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.23%	11.19%	9.07%	9.079		
	Benson	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	10.41%	10.37%	10.37%	10.37%		
	Bishee	1.03%	1.03%	1.03%	5.78%	5.78%	5.78%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	13.61%	13.57%	13.57%	13.57%		
	Buckeye	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2 00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	0.00%	8 73%	8 69%	9.57%	9.579		
	Bullhead City	0.00%	0.00%	0.00%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.02%	9.98%	9.98%	9.989		
	Carefree	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.86%	13.82%	13.82%	13.829		
	Casa Grande	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.28%	13.24%	13.24%	13.249		
	Cave Creek	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.86%	13.82%	13.82%	13.829		
	Chandler	0.72%	0.72%	0.72%	5.72%	5.72%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.75%	2.75%	2.75%	2.75%	0.00%	0.00%	0.00%	11.48%	11.44%	11.44%	9.449		
	Clifton	0.51%	0.51%	0.51%	5.72%	5.72%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	11.53%	11.49%	11.49%	9.499		
[D]	Colorado Riv. Ind. Res	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	9.83%	9.80%	9.80%	9.80%		
	Coolidge	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	14.28%	14.24%	14.24%	14.249		
	Douglas	1.03%	1.03%	1.03%	5.78%	5.78%	5.78%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	3.80%	3.80%	3.80%	3.80%	0.00%	0.00%	0.00%	13.91%	13.87%	13.87%	13.879		
	El Mirage	0.72%	0.72%	0.72%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%		3.00%	0.00%	0.00%	0.00%	11.73%		11.69%	11.699		
	Eloy	1.12%	1.12%	1.12%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%		3.00%	0.00%	0.00%	0.00%	12.14%		12.10%	12.109		
	Florence	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.28%	13.24%	13.24%	13.249		
	Fountain Hills	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.90%	2.90%	2.90%	2.90%	0.00%	0.00%	0.00%	9.51%	9.47%	9.47%	9.479		
	Gila Bend	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	14.36%	14.32%	14.32%	14.329		
	Gila River Indian Community	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.00%	6.00%	6.00%	0.00%	0.00%	0.00%	0.00%	6.61%	12.57%	12.57%	12.579		
	Gilbert	0.72% 0.70%	0.72%	0.72%	5.72% 5.61%	5.72% 5.61%	5.72% 5.84%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.73%	10.69%	10.69%	10.699		
	Glendale				5.61%	5.61%	5.84%	0.00%	0.00%	2.00%	0.00%	0.00%	2.00%	0.00%	2.90%	2.90%	2.90%	2.90%	0.00%	0.00%	0.00%	13.76%	13.72%	9.47%	9.479		
	Globe	1.04% 0.70%	1.04%	1.04% 0.72%	5.84%	5.61%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	3.30% 2.50%	3.30%	3.30% 2.50%	3.30% 2.50%	3.00% 0.00%	3.00% 0.00%	3.00%	17.47% 11.23%	17.43% 11.19%	17.43% 9.07%	14.439 9.079		
	Goodyear Guadalupe	0.70%	0.70%	0.72%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.61%	11.19%	10.57%	10.579		
	Havden	1.00%	1.00%	1.02%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.04%		9.87%	9.879		
	Huachuca City	1.00%	1.00%	1.02%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	1.90%	1.90%	1.90%	0.00%	0.00%	0.00%	0.00%	9.04%	9.00%	8.77%	8.779		
	Kearny	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	4 00%	4.00%	4.00%	4 00%	0.00%	0.00%	0.00%	15.28%	15.24%	15.24%	15.249		
	Litchfield Park	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.80%	2.80%	2.80%	0.00%	0.00%	0.00%	0.00%	8.73%	8.69%	9.37%	9.379		
	Mammoth	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	15.28%	15.24%	15.24%	15.249		
	Marana	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.41%	10.37%	10.37%	10.379		
	Maricopa	1.12%	1.12%	1.12%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	11.14%	11.10%	11.10%	11.109		
[A]	Mesa	0.73%	0.73%	0.73%	5.85%	5.85%	5.85%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.30%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.18%	13.14%	13.14%	13.149		
	Miami	1.02%	1.02%	1.02%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.04%	9.00%	9.00%	9.009		
	Oro Valley	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.41%	10.37%	10.37%	10.379		
	Paradise Valley	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	13.36%	13.32%	13.32%	13.329		
	Parker	1.03%	1.03%	1.03%	5.78%	5.78%	5.78%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.11%	13.07%	13.07%	13.079		
	Peoria	0.73%	0.70%	0.73%	5.84%	5.61%	5.84%	2.00%	0.00%	2.00%	2.00%	0.00%	2.00%	0.00%	3.30%	3.30%		3.30%	0.00%	0.00%	0.00%	14.16%		14.12%	9.879		
	Pima	1.02%	1.00%	1.02%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	11.04%	11.00%	11.00%	8.879		
	Phoenix	0.72%	0.70%	0.72%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.70%	2.76%	2.71%	2.76%	0.00%	0.00%	0.00%	11.50%	11.45%	11.45%	9.279		
	Queen Creek	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.25%	2.25%	2.25%	2.25%	0.00%	0.00%	0.00%	10.98%	10.94%	8.82%	8.829		
ļ	Sahuarita	0.50%	0.50%	0.51%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	4.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.53%	10.49%	10.37%	10.379		
	Salt River Pima Maricopa Ind. Res	0.70% 1.00%	0.70%	0.70% 1.02%	5.61% 5.61%	5.61% 5.61%	5.61% 5.72%	0.00%	0.00%	0.00% 2.00%	0.00%	0.00%	0.00%	0.00%	1.75%	1.75%	0.00%	1.75%	0.00%	0.00%	0.00%	8.36% 6.29%	8.32% 6.25%	8.32% 4.25%	6.579 4.259		
	San Carlos Ind. Res. San Luis	1.00%	1.00%	1.02%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00% 4.00%	0.00%	0.00% 4.00%	0.00% 4.00%	0.00%	0.00%	0.00%	6.29%	6.25%	4.25% 10.98%	4.259		
	San Luis Scottsdale	0.72%	0.72%	0.72%	5.61%	5.61%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	4.00% 1.70%	4.00%	4.00% 1.70%	4.00% 1.70%	0.00%	0.00%	0.00%	13.16%	13.11%	10.98%	10.989		
	Sierra Vista	1.03%	1.03%	1.03%	5.78%	5.75%	5.78%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	2.00%	2.00%		2.00%	0.00%	0.00%	0.00%	10.97%	10.92%	10.92%	10.929		
	Sierra vista Somerton	1.03%	1.11%	1.14%	5.76%	5.61%	5.70%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	3.30%	3.30%	3.30%	3.30%	0.00%	0.00%	0.00%	12.11%	12.07%	12.07%	10.289		
	South Tucson	0.51%	0.50%	0.51%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	5.50%	5.50%	5.50%	5.50%	0.00%	0.00%	0.00%	14.03%	13.99%	13.99%	11.879		
	Superior	1.14%	1.14%	1.14%	5.78%	5.78%	5.78%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	14.03%		14.17%	14.179		
	Surprise	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.80%	2.80%	2.80%	2.80%	0.00%	0.00%	0.00%	13.06%	13.02%	13.02%	13.029		
	Tempe	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	1.80%	1.80%	1.80%	1.80%	0.00%	0.00%	0.00%	12.66%	12.62%	12.62%	12.62		
	Thatcher	1.02%	1.00%	1.02%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.54%	11.50%	11.50%	9.379		
	Tolleson	0.72%	0.70%	0.72%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.50%	2.50%	0.00%	0.00%	0.00%	0.00%	0.00%	8.73%	8.69%	11.19%	6.579		
	Tombstone	1.04%	1.04%	1.04%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11.17%	11.13%	11.13%	11.139		
[C]	Tucson	0.52%	0.54%	0.52%	5.86%	6.02%	5.86%	2.00%	2.00%	2.00%	1.00%	0.00%	1.00%	2.00%	2.60%	2.60%	2.60%	2.60%	1.50%	0.00%	1.50%	15.28%	15.24%	15.24%	12.419		
	Wellton	1.11%	1.11%	1.11%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	10.52%	10.48%	10.48%	10.489		
	Wickenburg	0.70%	0.70%	0.73%	5.61%	5.61%	5.84%	0.00%	0.00%	2.00%	0.00%	0.00%	2.00%	0.00%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%	0.00%	13.06%	13.02%	8.77%	8.779		
	Willcox	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.91%	9.87%	9.87%	9.879		
	Winkelman	1.00%	1.00%	1.02%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.04%	9.00%	6.87%	6.879		
	Youngtown	0.72%	0.72%	0.72%	5.78%	5.78%	5.78%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.80%	12.76%	12.76%	12.769		
	Yuma	1.11%	1.11%	1.14%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	1.70%	1.70%	1.70%	1.70%	0.00%	0.00%	0.00%	10.86%	10.81%	8.68%	8.689		

Effective: July 1, 2025

SOUTHWEST GAS CORPORATION ARIZONA

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

			COUNTY SALES TAX			COUNTY SALI				OUNTY SALES TAX STATE SALES TAX		CITY TAXES														TOTAL EFFECTIVE RATES			
		COUNTY SALES TAX STATE SAL			ATE SALES I	AA	Franchise Fees			Capital Expenditures			Sales Tax				Business Taxes			(Includes ACC and RUCO rates, as applicable			oplicable)						
Foo	ot Note		Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective			Effective	Effective	Effective							1			
		City	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	TFF/PTEFF	Statutory	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Residential	Commercial	Industrial	Transport			

County Taxes (Outside City Limits)

	County			Cochise	Gila	Graham	Greenlee	LaPaz	Maricopa	Mohave	Pima	Pinal	Yuma
	Statutory County Sales Tax Rate			1.00%	1.00%	1.00%	0.50%	1.00%	0.70%	0.00%	0.50%	1.10%	1.112%
[B]	State and County Effective Rate			6.91%	6.91%	6.91%	6.41%	6.91%	6.61%	5.91%	6.41%	7.01%	7.02%

Statutory State Sales Tax Rate	5.60%
Arizona Corporation Commission Assessment (ACC) Rate	0.250%
Residential Utility Consumer Office Assessment (RUCO) Rate	0.040%

[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

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 hereunc

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

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.