Adjustment No. 115

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

Sheet 1 of 2

								AND ASSESSMENTS ON GAS SALES N			CITY TAXES							TOTAL EFFECTIVE RATES				
		COL	JNTY SALES	TAX	STA	TE SALES 1	Γ ΑΧ	Franchise Fees				Sales Tax				Business Taxe	s	(Includes ACC and RUCO rates, as applicable)				
Foot Note		Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective		Effective	Effective	Effective								
	City	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Statutory	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Residential	Commercial	Industrial	Transport	
	Apache Junction (Pinal County)	1.10%	1.10%	1.10%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	3.20%	0.00%	0.00%	0.00%	10.17%	10.12%	10.12%	10.12%	
-	Apache Junction	1.10%	1.10%	1.10%	5.01%	5.01%	5.01%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	3.20%	0.00%	0.00%	0.00%	10.17%	10.12%	10.12%	10.12%	
	(Maricopa Co.)	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	3.20%	0.00%	0.00%	0.00%	9.77%	9.72%	9.72%	9.72%	
[C]	Avondale	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.19%	11.15%	9.02%	9.02%	
	Benson	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	8.87%	8.82%	8.82%	8.82%	
[C]	Bisbee	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	12.05%	12.01%	12.01%	12.01%	
[C]	Buckeye	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	0.00%	8.69%	8.65%	9.52%	9.52%	
[C]	Bullhead City	0.26%	0.26%	0.26%	5.72%	5.72%	5.73%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.23%	10.19%	10.19%	10.19%	
[C]	Carefree	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.82%	13.78%	13.78%	13.78%	
[C]	Casa Grande	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.24%	13.19%	13.19%	13.19%	
[C]	Cave Creek	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.82%	13.78%	13.78%	13.78%	
[C]	Chandler	0.72%	0.72%	0.72%	5.72%	5.72%	5.73%	2.00%	0.00%	2.00%	2.75%	2.75%	2.75%	2.75%	0.00%	0.00%	0.00%	11.44%	11.40%	11.40%	9.27%	
[C]	Clifton	0.51%	0.51%	0.51%	5.72%	5.72%	5.73%	2.00%	0.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	11.49%	11.45%	11.45%	9.32%	
[E]	Colorado Riv. Ind. Res	2.00%	2.00%	2.01%	5.61%	5.61% 5.84%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	10.87%	10.83%	10.83%	10.83%	
[C] [C]	Coolidge	1.15%	1.15%	1.15%	5.84% 5.78%	5.84%	5.84% 5.78%	4.00%	4.00%	4.00%	3.00% 2.80%	3.00% 2.80%	3.00%	3.00% 2.80%	0.00%	0.00%	0.00%	14.24% 12.35%	14.19% 12.31%	14.19% 12.31%	14.19% 12.31%	
[C]	Douglas El Mirage	0.52%	0.32%	0.32%	5.78%	5.78%	5.78%	2.00%	2.00%	2.00%	2.80%	2.80%	2.80%	2.80%	0.00%	0.00%	0.00%	12.35%	12.31%	12.31%	12.31%	
[C]	Eloy	1.10%	1.10%	1.10%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.97%	9.92%	9.92%	9.92%	
[C]	Florence	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.24%	13.19%	13.19%	13.19%	
[0]	Fountain Hills	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	4.00%	2.60%	2.60%	2.60%	2.60%	0.00%	0.00%	0.00%	9.17%	9.12%	9.12%	9.12%	
[C]	Gila Bend	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.82%	13.78%	13.78%	13.78%	
[C]	Gilbert	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	1.50%	1.50%	1.50%	1.50%	0.00%	0.00%	0.00%	10.19%	10.15%	8.02%	8.02%	
[C]	Glendale	0.70%	0.70%	0.73%	5.61%	5.61%	5.84%	0.00%	0.00%	4.00%	2.90%	2.90%	2.90%	2.90%	0.00%	0.00%	0.00%	13.72%	13.68%	9.42%	9.42%	
[C]	Globe	1.04%	1.04%	1.04%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	3.00%	3.00%	3.00%	16.13%	16.09%	16.09%	16.09%	
[C]	Goodyear	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.19%	11.15%	9.02%	9.02%	
	Guadalupe	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.57%	10.52%	10.52%	10.52%	
[C]	Hayden	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	0.00%	9.00%	8.96%	9.82%	9.82%	
[C]	Huachuca City	0.50%	0.50%	0.51%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	1.50%	1.50%	1.50%	0.00%	0.00%	0.00%	0.00%	8.49%	8.44%	7.82%	7.82%	
[C]	Kearny	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	14.24%	14.19%	14.19%	14.19%	
[C]	Litchfield Park	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.80%	2.80%	2.80%	0.00%	0.00%	0.00%	0.00%	8.69%	8.65%	9.32%	9.32%	
[C]	Mammoth	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.24%	13.19%	13.19%	13.19%	
	Marana	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.37%	10.32%	10.32%	10.32%	
(41)(0)	Maricopa	1.10%	1.10%	1.10%	5.61%	5.61% 5.85%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.97%	8.92%	8.92%	8.92%	
[A] [C]	Mesa Miami	1.02%	1.02%	0.73%	5.85% 5.72%	5.85%	5.86% 5.73%	4.32%	4.32%	4.32%	1.750%	1.750%	1.750%	1.750% 0.00%	0.00%	0.00%	0.00%	12.91% 9.00%	12.87% 8.96%	12.87% 8.96%	12.87% 8.96%	
[C]	Oro Valley	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	9.00%	10.32%	10.32%	10.32%	
[C]	Paradise Valley	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	13.32%	13.28%	13.28%	13.28%	
[C]	Parker	2.06%	2.06%	2.07%	5.78%	5.78%	5.78%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	14.10%	14.05%	14.05%	14.05%	
[C]	Peoria	0.73%	0.70%	0.73%	5.84%	5.61%	5.84%	4.00%	0.00%	4.00%	3.30%	3.30%	3.30%	3.30%	0.00%	0.00%	0.00%	14.12%	14.08%	14.08%	9.82%	
[C]	Phoenix	0.72%	0.70%	0.72%	5.72%	5.61%	5.73%	2.00%	0.00%	2.00%	2.70%	2.76%	2.71%	2.76%	0.00%	0.00%	0.00%	11.45%	11.41%	11.41%	9.23%	
[C]	Queen Creek	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.25%	2.25%	2.25%	2.25%	0.00%	0.00%	0.00%	10.94%	10.90%	8.77%	8.77%	
[C]	Sahuarita	0.50%	0.50%	0.51%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.49%	10.45%	8.32%	8.32%	
[C]	San Carlos Ind. Res.	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.00%	8.96%	6.82%	6.82%	
[C]	San Luis	1.11%	1.11%	1.14%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	13.11%	13.07%	10.94%	10.94%	
[C]	Scottsdale	0.72%	0.72%	0.72%	5.75%	5.75%	5.75%	2.50%	2.50%	2.50%	1.65%	1.65%	1.65%	1.65%	0.00%	0.00%	0.00%	10.87%	10.83%	10.83%	10.83%	
[C]	Sierra Vista	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	11.55%	11.51%	11.51%	11.51%	
[C]	Somerton	1.11%	1.11%	1.14%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	3.30%	3.30%	3.30%	3.30%	0.00%	0.00%	0.00%	12.41%	12.37%	10.24%	10.24%	
[C]	South Tucson	0.51%	0.50%	0.51%	5.72%	5.61%	5.73%	2.00%	0.00%	2.00%	4.50%	4.50%	4.50%	4.50%	0.00%	0.00%	0.00%	12.99%	12.95%	12.95%	10.82%	
[C]	Superior	1.14%	1.14%	1.14%	5.78%	5.78%	5.78%	3.00%	3.00%	3.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	14.17%	14.13%	14.13%	14.13%	
[C]	Surprise	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%	0.00%	13.02%	12.98%	12.98%	12.98%	
[C]	Tempe	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	1.80%	1.80%	1.80%	1.80%	0.00%	0.00%	0.00%	12.62%	12.58%	12.58%	12.58%	
	Tolleson	0.72%	0.70%	0.72%	5.72% 5.84%	5.61% 5.84%	5.73% 5.84%	2.00%	0.00%	2.00%	2.50%	2.50%	0.00%	0.00%	0.00%	0.00%	0.00%	8.69%		8.65%	9.02%	
[C]	Tombstone Tucson	0.52%	0.52%	0.52%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.61% 12.61%	10.57% 13.07%	10.57% 12.57%	10.57% 15.59%	
[C] [D]	Wellton	1.11%	1.11%	1.12%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	9.48%	9.44%	9.44%	9.44%	
[C]	Wickenburg	0.70%	0.70%	0.73%	5.61%	5.61%	5.84%	0.00%	0.00%	4.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	9.48%	9.44%	9.44%	9.44%	
[0]	Willcox	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.37%	9.32%	9.32%	9.32%	
[C]	Winkelman	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.00%	8.96%	6.82%	6.82%	
[C]	Youngtown	0.72%	0.72%	0.72%	5.78%	5.78%	5.78%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.76%	12.71%	12.71%	12.71%	
[C]	Yuma	1.11%		1.14%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	1.70%	1.70%	1.70%	1.70%	0.00%	0.00%	0.00%	10.81%		8.64%	8.64%	
[0]						2.2.70		0.0070	0.0070	2.0070				1.1 0 70	0.0070	0.0070	0.0070	. 0.0170	/0	0.0170	0.0.70	

	County Taxes (Outside City Limits)											
	County	Cochise	Gila	Graham	Greenlee	LaPaz	Maricopa	Mohave	Pima	Pinal	Yuma	s
	Statutory County Sales Tax Rate	0.50%	1.00%	0.50%	0.50%	2.00%	0.70%	0.25%	0.50%	1.10%	1.112%	
[B]	State and County Effective Rate	6.37%	6.87%	6.37%	6.37%	7.87%	6.57%	6.12%	6.37%	6.97%	6.98%	

Sheet 2 of 2

Statutory State Sales Tax Rate	5.60%
Arizona Corporation Commission Assessment (ACC) Rate	0.21%
Residential Utility Consumer Office Assessment (RUCO) Rate	0.04%

[A] Cities with Property Tax Equivalent Franchise Fee

[B] For Residential Customers the Effective Rate Includes State Sales Tax, ACC and RUCO
[C] The Statutory Franchise Fee Rate is 2%
[D] Transportation Customers subject to a Transportation Franchise Fee (TFF)
[E] 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 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.

Effective: January 1, 2015