

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

Table with columns: Foot Note, City, COUNTY SALES TAX (Effective Industrial, Transport, Res/Com), STATE SALES TAX (Effective Industrial, Transport, Res/Com), Franchise Fees (Effective Industrial, Transport, Res/Com), CITY TAXES (Sales Tax: Statutory, Industrial, Transport, Res/Com; Business Taxes: Industrial, Transport, Res/Com), and TOTAL EFFECTIVE RATES (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	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%

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

- [A] Cities with Property Tax Equivalent Franchise Fee **Effective: January 1, 2015**
- [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.