

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			Business Occupation Tax			TOTAL EFFECTIVE RATES			
		Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Statutory	Effective Industrial	Effective Transport	Effective Res/Com.	Ind/Trans	Res/Com.	Residential	Commercial	Industrial	Transport
	Apache Junction (Pinal County)	1.00%	1.00%	1.00%	5.61%	1.00%	3.20%	3.20%	3.20%	3.20%	0.00%	0.00%	9.98%	9.95%	9.95%	9.95%	
	Anaconda Junction (Maricopa Co.)	0.70%	0.70%	0.70%	5.61%	5.61%	2.50%	3.20%	3.20%	3.20%	0.00%	0.00%	9.68%	9.65%	9.65%	9.65%	
[C]	Avondale	0.50%	0.50%	0.50%	5.61%	5.61%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	11.11%	11.08%	8.95%	8.95%	
[C]	Bisbee	0.50%	0.50%	0.50%	5.61%	5.61%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	8.78%	8.75%	8.75%	8.75%	
[C]	Buckeye	0.25%	0.25%	0.25%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.61%	8.58%	8.45%	8.45%	
[C]	Bullhead City	0.70%	0.70%	0.70%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.15%	8.11%	8.00%	8.00%	
[C]	Carefree	1.02%	1.02%	1.02%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	11.61%	11.58%	9.45%	9.45%	
[C]	Casa Grande	0.70%	0.70%	0.70%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	9.48%	9.45%	9.45%	9.45%	
[C]	Cave Creek	0.72%	0.72%	0.72%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	11.36%	11.33%	10.59%	10.59%	
[C]	Chandler	0.51%	0.50%	0.51%	5.61%	5.61%	2.21%	2.00%	2.00%	2.00%	0.00%	0.00%	11.91%	11.88%	9.75%	9.75%	
[A][C]	Clifton	1.00%	1.00%	1.00%	5.61%	5.61%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	10.63%	10.59%	8.47%	8.47%	
[C]	Coolidge	0.50%	0.50%	0.51%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.90%	8.87%	8.75%	8.75%	
[C]	Douglas	0.70%	0.70%	0.72%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	9.61%	9.58%	9.45%	9.45%	
[C]	El Mirage	1.00%	1.00%	1.00%	5.61%	5.61%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	10.91%	10.88%	9.75%	9.75%	
[C]	Elby	1.00%	1.00%	1.02%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	10.91%	10.88%	9.75%	9.75%	
[C]	Florence	0.70%	0.70%	0.70%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	9.08%	9.05%	9.05%	9.05%	
[C]	Fountain Hills	0.70%	0.70%	0.70%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	9.48%	9.45%	9.45%	9.45%	
[C]	Gila Bend	0.70%	0.70%	0.72%	5.61%	5.61%	1.50%	1.50%	1.50%	1.50%	0.00%	0.00%	12.53%	12.50%	8.25%	8.25%	
[C]	Gilbert	0.70%	0.70%	0.73%	5.61%	5.61%	1.80%	1.80%	1.80%	1.80%	0.00%	0.00%	10.76%	10.75%	10.75%	10.75%	
[C]	Glendale	1.00%	1.00%	1.00%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	10.61%	10.58%	9.45%	9.45%	
[C]	Globe	0.70%	0.70%	0.72%	5.61%	5.61%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.48%	9.45%	9.45%	9.45%	
[C]	Goodyear	0.70%	0.70%	0.70%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.91%	8.88%	8.75%	8.75%	
[C]	Guadalupe	0.70%	0.70%	1.02%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.40%	8.37%	7.75%	7.75%	
[C]	Hayden	1.00%	1.00%	1.02%	5.61%	5.61%	1.50%	1.50%	1.50%	1.50%	0.00%	0.00%	8.91%	8.88%	8.88%	8.88%	
[C]	Huachuca City	0.50%	0.50%	0.51%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.61%	8.58%	8.45%	8.45%	
[C]	Keamy	1.02%	1.02%	1.02%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	10.28%	10.25%	10.25%	10.25%	
[C]	Litchfield Park	0.70%	0.70%	0.72%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.76%	8.75%	8.75%	8.75%	
[C]	Mammoth	1.02%	1.02%	1.00%	5.61%	5.61%	4.50%	4.50%	4.50%	4.50%	0.00%	0.00%	8.76%	8.75%	8.75%	8.75%	
[C]	Marana	0.00%	0.00%	0.00%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	13.91%	13.88%	13.88%	13.88%	
[A][C]	Maricopa	0.71%	0.72%	0.72%	5.66%	5.77%	2.87%	2.87%	2.87%	2.87%	0.00%	0.00%	5.00%	5.00%	5.00%	5.00%	
[C]	Mesa	1.02%	1.02%	1.02%	5.72%	5.72%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	5.78%	5.75%	5.75%	5.75%	
[C]	Miami	0.00%	0.00%	0.00%	5.61%	5.61%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	11.84%	11.81%	9.67%	9.67%	
[C]	Oro Valley	0.93%	0.93%	0.95%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.85%	8.82%	8.34%	8.34%	
[C]	Page - Propane	0.70%	0.70%	0.72%	5.62%	5.62%	2.23%	2.23%	2.23%	2.23%	0.00%	0.00%	9.91%	9.88%	9.75%	9.75%	
[A][C]	Pandisa Valley	1.00%	1.00%	1.02%	5.61%	5.61%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	13.73%	13.70%	13.70%	13.70%	
[C]	Parker	0.73%	0.73%	0.73%	5.83%	5.83%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	11.37%	11.33%	11.33%	11.33%	
[C]	Peoria	0.72%	0.70%	0.72%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	10.61%	10.58%	8.45%	8.45%	
[C]	Phoenix	0.70%	0.70%	0.72%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	7.75%	7.75%	7.75%	7.75%	
[C]	Queen Creek	0.00%	0.00%	0.00%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	2.17%	2.14%	0.14%	0.14%	
[C]	Sahuarita	0.00%	0.00%	0.00%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	10.93%	10.89%	10.89%	10.89%	
[C]	San Carlos Ind. Res.	1.00%	1.00%	1.02%	5.61%	5.61%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	8.61%	8.58%	8.10%	8.10%	
[C]	San Luis	1.60%	1.60%	1.64%	5.61%	5.61%	1.85%	1.85%	1.85%	1.85%	0.00%	0.00%	8.28%	8.25%	8.25%	8.25%	
[C]	Scottsdale	0.70%	0.70%	0.72%	5.61%	5.61%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	9.93%	9.89%	9.89%	9.89%	
[C]	Sierra Vista	0.50%	0.50%	0.50%	5.61%	5.61%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	9.93%	9.89%	9.89%	9.89%	
[C]	Somerton	1.60%	1.60%	1.64%	5.61%	5.61%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	9.93%	9.89%	9.89%	9.89%	

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Foot Note	City	COUNTY SALES TAX				STATE SALES TAX				CITY TAXES				BUSINESS OCCUPATION TAX				TOTAL EFFECTIVE RATES						
		Effective		Effective		Effective		Effective		Effective		Effective		Effective		Effective		Effective		Effective		Effective		
		Industrial	Transp.	Res/Com.	Effective	Industrial	Transp.	Res/Com.	Effective	Industrial	Transp.	Res/Com.	Effective	Industrial	Transp.	Res/Com.	Effective	Industrial	Transp.	Res/Com.	Effective	Industrial	Transp.	Res/Com.
[C]	South Tucson	0.00%	0.00%	0.00%	5.72%	5.61%	5.72%	2.00%	2.00%	0.00%	2.50%	2.50%	2.00%	2.00%	0.00%	2.50%	2.50%	2.00%	2.00%	0.00%	10.39%	10.39%	10.39%	10.39%
[C]	Superior	1.02%	1.02%	1.02%	5.72%	5.61%	5.72%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	10.81%	10.81%	10.81%	10.81%
[C]	Surprise	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	1.80%	1.80%	1.80%	1.80%	0.00%	1.80%	1.80%	1.80%	1.80%	0.00%	8.28%	8.28%	8.28%	8.28%
[C]	Tempe	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%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.25%	8.25%	8.25%	8.25%
[C]	Tolleson	0.70%	0.70%	0.70%	5.72%	5.61%	5.72%	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%	8.40%	8.40%	8.40%	8.40%
[C]	Tombstone	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	2.25%	2.25%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	10.12%	10.12%	10.12%	10.12%
[C]	Tucson	0.00%	0.00%	0.00%	5.73%	5.73%	5.73%	2.25%	2.25%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	9.75%	9.75%	9.75%	9.75%
[C]	Wellton	1.60%	1.60%	1.60%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	1.70%	1.70%	1.70%	1.70%	0.00%	1.70%	1.70%	1.70%	1.70%	0.00%	12.43%	12.43%	12.43%	12.43%
[C]	Wickenburg	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	9.25%	9.25%	9.25%	9.25%
[C]	Willcox	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%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.91%	8.91%	8.91%	8.91%
[C]	Winkelman	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	8.45%	8.45%	8.45%	8.45%
[C]	Youngtown	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	1.70%	1.70%	1.70%	1.70%	0.00%	1.70%	1.70%	1.70%	1.70%	0.00%	11.13%	11.13%	11.09%	11.09%
[C]	Yuma	1.60%	1.60%	1.64%	5.61%	5.61%	5.72%	0.00%	0.00%	0.00%	1.70%	1.70%	1.70%	1.70%	0.00%	1.70%	1.70%	1.70%	1.70%	0.00%	8.95%	8.95%	8.95%	8.95%

County Taxes (Outside City Limits)

County	Cochise	Cocconino	Gila	Graham	Greenlee	LaPaz	Maricopa	Mohave	Pima	Pinal	Yuma
Statutory County Sales Tax Rate	0.50%	0.93%	1.00%	0.50%	0.50%	1.00%	0.70%	0.25%	0.00%	1.00%	1.80%
State and County Effective Rate	5.28%	6.71%	6.78%	6.28%	6.28%	6.78%	6.48%	6.03%	5.78%	6.78%	7.38%
Statutory State Sales Tax Rate	5.60%										
Arizona Corporation Commission Assessment (ACC) Rate	0.14%										
Residential Utility Consumer Office Assessment (RUCO) Rate	0.03%										

- [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%

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.

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: December 1, 2005