

SOUTHWEST GAS CORPORATION
ARIZONA

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

Foot Note	COUNTY SALES TAX			STATE SALES TAX			CITY TAXES										TOTAL EFFECTIVE RATES				
	City	Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Franchise Fees			Sales Tax				Business Occupation Tax			Residential	Commercial	Industrial	Transport
								Effective Industrial	Effective Transport	Effective Res/Com.	Statutory	Effective Industrial	Effective Transport	Effective Res/Com.	Ind/Trans	Res/Com.					
	Apache Junction (Pinal County)	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	0.00%	0.00%	0.00%	9.98%	9.95%	9.95%	9.95%	
	Apache Junction (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%	0.00%	0.00%	0.00%	9.68%	9.65%	9.65%	9.65%	
[C]	Avondale	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	8.78%	8.75%	8.75%	8.75%	
	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%	0.00%	0.00%	0.00%	8.78%	8.75%	8.75%	8.75%	
[C]	Bisbee	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.61%	8.58%	8.58%	8.45%	
[C]	Buckeye	0.25%	0.25%	0.25%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.15%	8.11%	8.11%	8.00%	
[C]	Bullhead City	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	11.61%	11.45%	9.45%	9.45%	
[C]	Casa Grande	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%	8.91%	8.88%	8.88%	8.88%	
	Casa Creek	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.48%	9.45%	9.45%	9.45%	
[C]	Chandler	0.72%	0.70%	0.70%	5.72%	5.61%	5.61%	0.00%	0.00%	0.00%	2.75%	2.75%	2.75%	0.00%	0.00%	0.00%	11.33%	11.33%	11.33%	9.20%	
[A][C]	Clifton	0.51%	0.50%	0.50%	5.62%	5.61%	5.61%	0.21%	0.21%	2.21%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.63%	10.59%	10.59%	8.47%	
[C]	Coilidge	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	11.91%	11.88%	9.75%	9.75%	
[C]	Douglas	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	8.90%	8.87%	8.75%	8.75%	
[C]	El Mirage	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.61%	9.58%	9.45%	9.45%	
[C]	Elroy	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.78%	9.75%	9.75%	9.75%	
[C]	Florence	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	1.50%	1.50%	1.50%	0.00%	0.00%	0.00%	10.88%	10.85%	10.85%	8.75%	
[C]	Fountain Hills	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.60%	2.60%	2.60%	0.00%	0.00%	0.00%	9.08%	9.05%	9.05%	9.05%	
[C]	Gila Bend	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.48%	9.45%	9.45%	9.45%	
[C]	Gilbert	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	1.50%	1.50%	1.50%	0.00%	0.00%	0.00%	10.09%	10.06%	9.45%	9.45%	
[C]	Glendale	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	1.80%	1.80%	1.80%	0.00%	0.00%	0.00%	12.53%	12.50%	8.25%	8.25%	
[C]	Glendale	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.76%	10.75%	10.75%	10.75%	
[C]	Goodyear	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.61%	10.58%	8.45%	8.45%	
[C]	Guadalupe	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.48%	9.45%	9.45%	9.45%	
[C]	Hayden	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	8.91%	8.88%	8.75%	8.75%	
[C]	Huachuca City	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	1.50%	1.50%	1.50%	0.00%	0.00%	0.00%	8.40%	8.37%	7.75%	7.75%	
[C]	Keany	1.02%	1.02%	1.02%	5.72%	5.72%	5.72%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.91%	8.88%	8.88%	8.88%	
[C]	Litchfield Park	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.61%	8.58%	8.45%	8.45%	
[C]	Mammoth	1.02%	1.02%	1.02%	5.72%	5.72%	5.72%	0.00%	0.00%	0.00%	4.50%	4.50%	4.50%	0.00%	0.00%	0.00%	8.91%	8.88%	8.88%	8.88%	
	Marana	0.00%	0.00%	0.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	4.50%	4.50%	4.50%	0.00%	0.00%	0.00%	10.26%	10.25%	10.25%	10.25%	
[A][C]	Maricopa	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.78%	8.75%	8.75%	8.75%	
[C]	Mesa	0.72%	0.72%	0.72%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	1.50%	1.50%	1.50%	0.00%	0.00%	0.00%	9.58%	9.50%	9.50%	9.50%	
[C]	Miami	1.02%	1.02%	1.02%	5.72%	5.72%	5.72%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.91%	13.88%	13.88%	13.88%	
[C]	Oro Valley	0.00%	0.00%	0.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.78%	5.75%	5.75%	5.75%	
[C]	Page - Propane	0.93%	0.93%	0.93%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	11.84%	11.81%	9.67%	9.67%	
[A][C]	Paradise Valley	0.70%	0.70%	0.70%	5.62%	5.62%	5.62%	0.23%	0.23%	2.23%	1.65%	1.65%	1.65%	0.00%	0.00%	0.00%	8.85%	8.82%	8.34%	8.34%	
[C]	Parker	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.91%	9.88%	9.75%	9.75%	
[C]	Peoria	0.73%	0.70%	0.73%	5.83%	5.61%	5.61%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	14.03%	14.00%	14.00%	14.00%	
[C]	Phoenix	0.72%	0.70%	0.72%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.76%	2.76%	2.76%	0.00%	0.00%	0.00%	11.37%	11.33%	11.33%	11.33%	
[C]	Queen Creek	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.61%	10.58%	8.45%	8.45%	
[C]	Sahuarita	0.00%	0.00%	0.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	9.86%	9.86%	7.75%	7.75%	
[C]	San Carlos Ind. Res.	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	2.17%	2.14%	1.45%	1.45%	
[C]	San Luis	1.60%	1.60%	1.60%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	10.93%	10.89%	10.75%	10.85%	
[C]	Scottsdale	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	1.65%	1.65%	1.65%	0.00%	0.00%	0.00%	8.61%	8.58%	8.10%	8.10%	
[C]	Sierra Vista	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.28%	8.25%	8.25%	8.25%	
[C]	Somerton	1.60%	1.60%	1.60%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	9.93%	9.89%	9.75%	9.85%	

**SOUTHWEST GAS CORPORATION
ARIZONA**

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

Foot Note	COUNTY SALES TAX										STATE SALES TAX										CITY TAXES										TOTAL EFFECTIVE RATES			
	Effective Industrial					Effective Transport					Effective Res/Com.					Effective Industrial					Effective Transport					Effective Res/Com.					Residential	Commercial	Industrial	Transport
	City	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.	Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Ind/Trans	Res/Com.										
[C]	South Tucson	0.00%	0.00%	0.00%	5.72%	5.61%	5.72%	5.72%	5.72%	5.72%	2.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	10.39%	10.39%	10.39%	8.25%						
[C]	Superior	1.02%	1.02%	0.70%	5.72%	5.61%	5.72%	5.72%	5.72%	5.72%	2.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.91%	10.91%	10.91%	10.88%						
[C]	Surprise	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%	0.00%	10.81%	10.81%	10.81%	8.65%						
[C]	Tempe	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	0.00%	0.00%	0.00%	8.28%	8.28%	8.28%	8.25%						
[C]	Tolleson	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.61%	8.61%	8.61%	8.58%						
[C]	Tombstone	0.50%	0.50%	0.50%	5.72%	5.61%	5.72%	5.72%	5.72%	5.72%	2.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.40%	8.40%	8.40%	6.25%						
[C] [D]	Tucson	0.00%	0.00%	0.00%	5.78%	5.61%	5.78%	5.78%	5.78%	5.78%	3.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.95%	10.95%	10.95%	9.86%						
[C]	Wickenburg	1.60%	1.60%	1.60%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	9.78%	9.78%	9.78%	9.75%						
[C]	Willcox	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.43%	12.43%	12.43%	8.15%						
[C]	Winkelman	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	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%	8.68%							
[C]	Youngtown	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.48%	8.48%	8.48%	8.45%						
[C]	Yuma	1.60%	1.60%	1.60%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	0.00%	0.00%	0.00%	11.13%	11.13%	11.13%	8.95%						

County Taxes (Outside City Limits)

County	Cochise	Coconino	Gila	Graham	Greenlee	LaPaz	Maricopa	Mohave	Pima	Yuma
Statutory County Sales Tax Rate	0.50%	0.83%	1.00%	0.50%	0.50%	1.00%	0.70%	0.25%	0.00%	1.60%
State and County Effective Rate	6.28%	6.71%	6.78%	6.28%	6.28%	6.78%	6.48%	6.03%	5.78%	7.38%

Statutory State Sales Tax Rate	5.60%
Arizona Corporation Commission Assessment (ACC) Rate	0.14%
Residential Utility Consumer Office Assessment (RUCCO) Rate	0.03%

Effective: January 1, 2005

- [A] Cities with Property Tax Equivalent Franchise Fee
- [B] For Residential Customers the Effective Rate Includes State Sales Tax, ACC and RUCCO
- [C] The Statutory Franchise Fee Rate is 2%
- [D] Transportation Customers subject to a Transportation Franchise Fee (TFF)

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.