



**SOUTHWEST GAS CORPORATION  
ARIZONA**

**TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES**

**TOTAL EFFECTIVE RATES**  
*(Includes ACC and RUCO rates, as applicable)*

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.		Commercial	Industrial	Transport		
		0.51%	1.02%	0.50%	1.02%	0.51%	1.02%	5.73%	5.73%	5.61%	5.73%	5.73%	5.61%	5.73%	5.73%	2.50%	2.50%	2.00%	2.00%	2.50%	2.50%	2.00%	2.00%	2.50%	2.50%	11.03%	10.97%	10.97%	10.97%	10.96%
[C]	South Tucson	0.51%	1.02%	0.50%	1.02%	0.51%	1.02%	5.73%	5.73%	5.61%	5.73%	5.73%	5.61%	5.73%	2.50%	2.50%	2.00%	2.00%	2.50%	2.50%	2.00%	2.00%	2.50%	2.50%	11.04%	10.96%	10.96%	10.96%	10.96%	8.75%
[C]	Superior	0.70%	0.73%	0.70%	0.73%	0.70%	0.73%	5.84%	5.84%	5.61%	5.84%	5.84%	5.61%	5.84%	2.20%	2.20%	2.00%	2.00%	2.20%	2.20%	2.00%	2.00%	2.20%	2.20%	10.93%	10.87%	10.87%	10.87%	10.87%	8.55%
[C]	Tempe	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	5.84%	5.84%	5.61%	5.84%	5.84%	5.61%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.59%	11.53%	11.53%	11.53%	11.53%	8.55%
[C]	Tolleson	0.50%	0.51%	0.50%	0.51%	0.50%	0.51%	5.73%	5.73%	5.61%	5.73%	5.73%	5.61%	5.73%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.59%	11.53%	11.53%	11.53%	11.53%	8.55%
[C]	Tombstone	0.50%	0.51%	0.50%	0.51%	0.50%	0.51%	5.73%	5.73%	5.61%	5.73%	5.73%	5.61%	5.73%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.59%	11.53%	11.53%	11.53%	11.53%	8.55%
[C]	Tucson	0.50%	0.51%	0.50%	0.51%	0.50%	0.51%	5.73%	5.73%	5.61%	5.73%	5.73%	5.61%	5.73%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.59%	11.53%	11.53%	11.53%	11.53%	8.55%
[C]	Wickenburg	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	5.62%	5.62%	5.61%	5.62%	5.62%	5.61%	5.62%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.59%	11.53%	11.53%	11.53%	11.53%	8.55%
[C]	Willcox	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	5.62%	5.62%	5.61%	5.62%	5.62%	5.61%	5.62%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.59%	11.53%	11.53%	11.53%	11.53%	8.55%
[C]	Winkelman	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	5.62%	5.62%	5.61%	5.62%	5.62%	5.61%	5.62%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.59%	11.53%	11.53%	11.53%	11.53%	8.55%
[C]	Youngtown	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	5.62%	5.62%	5.61%	5.62%	5.62%	5.61%	5.62%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.59%	11.53%	11.53%	11.53%	11.53%	8.55%
[C]	Yuma	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	5.73%	5.61%	5.61%	5.73%	5.73%	5.61%	5.73%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.59%	11.53%	11.53%	11.53%	11.53%	8.55%

**County Taxes (Outside City Limits)**

County	Cochise	Coconino	Gila	Graham	Greenlee	LaPaz	Maricopa	Mohave	Navajo	Yuma
County	0.50%	1.13%	1.00%	0.50%	0.50%	1.00%	0.70%	0.25%	0.25%	1.60%
Statutory County Sales Tax Rate	6.41%	7.03%	6.91%	6.41%	6.41%	6.91%	6.61%	6.16%	6.16%	7.51%
State and County Effective Rate										

Statutory State Sales Tax Rate	Arizona Corporation Commission Assessment (ACC) Rate	Residential Utility Consumer Office Assessment (RUCO) Rate
5.60%	0.23%	0.06%

Effective January 1, 2007

[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 (TF)

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 services sold and/or the volume of gas generated or purchased for sale and/or sold hereunder. 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.

GENERAL

APPLICABILITY