

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				TOTAL EFFECTIVE RATES (Includes Acc and RUCO rates, as applicable)			
		Effective		Effective		Effective		Effective		Effective		Effective		Effective		Effective	
		Industrial	Transp.	Res/Com.	Industrial	Transp.	Res/Com.	Industrial	Transp.	Res/Com.	Industrial	Transp.	Res/Com.	Commercial	Industrial	Transp.	
	Apache Junction (Pinal County)	1.00%	1.00%	1.00%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	10.11%	10.05%	10.05%	
	Apache Junction (Maricopa Co.)	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	9.81%	9.75%	9.75%	
[C]	Avondale	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	11.23%	11.17%	11.17%	
	Benson	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	8.91%	8.84%	8.84%	
[C]	Elsthe	0.70%	0.70%	0.70%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	12.09%	12.03%	12.03%	
[C]	Buckeye	0.25%	0.25%	0.25%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	8.73%	8.67%	8.65%	
[C]	Bullhead City	0.70%	0.70%	0.70%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	8.21%	8.09%	8.09%	
[C]	Carefree	1.02%	1.02%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	11.73%	11.67%	11.65%	
[C]	Casa Grande	0.70%	0.70%	0.70%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	9.04%	8.99%	8.99%	
	Cave Creek	0.70%	0.70%	0.70%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	9.61%	9.55%	9.55%	
	Chandler	0.72%	0.70%	0.70%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	11.48%	11.42%	11.42%	
[A]	Cillit	0.51%	0.50%	0.51%	5.74%	5.62%	5.74%	2.19%	0.19%	2.19%	3.00%	3.00%	3.00%	11.73%	11.67%	11.67%	
[C]	Coolidge	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	12.04%	11.98%	11.98%	
[C]	Douglas	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	12.03%	12.03%	12.03%	
[C]	El Mirage	0.72%	0.72%	0.72%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	11.73%	11.67%	11.67%	
[C]	Elroy	1.00%	1.00%	1.00%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	9.91%	9.85%	9.85%	
[C]	Florence	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	11.04%	10.98%	10.98%	
[C]	Fountain Hills	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	9.21%	9.15%	9.15%	
[C]	Gila Bend	0.70%	0.70%	0.70%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	10.23%	10.17%	10.17%	
[C]	Gilbert	0.70%	0.70%	0.72%	5.61%	5.61%	5.64%	0.00%	0.00%	0.00%	1.80%	1.80%	1.80%	12.66%	12.60%	12.60%	
[C]	Glendale	0.70%	0.70%	0.72%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	10.91%	10.85%	10.85%	
[C]	Globe	1.00%	1.00%	1.00%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	9.61%	9.55%	9.55%	
[C]	Goodyear	0.70%	0.70%	0.72%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	10.73%	10.67%	10.67%	
[C]	Guadalupe	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	9.61%	9.55%	9.55%	
[C]	Hayden	0.50%	0.50%	0.51%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	1.50%	1.50%	1.50%	8.53%	8.47%	8.47%	
[C]	Hechua City	1.02%	1.02%	1.02%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	9.04%	8.98%	8.98%	
[C]	Keamy	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	8.73%	8.67%	8.65%	
[C]	Utahfield Park	1.02%	1.02%	1.02%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	10.41%	10.34%	10.34%	
[C]	Mammoth	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	9.61%	9.55%	9.55%	
[A]	Marana	1.00%	1.00%	1.00%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	1.75%	1.75%	1.75%	14.04%	13.98%	13.98%	
[C]	Maricopa	0.71%	0.72%	0.72%	5.65%	5.78%	5.78%	0.89%	2.89%	2.89%	2.00%	2.00%	2.00%	6.41%	6.34%	6.34%	
[C]	Meritt	1.02%	1.02%	1.02%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	12.17%	12.11%	12.11%	
[C]	Miami	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	9.61%	9.55%	9.55%	
[C]	Page - Propane	1.13%	1.13%	1.13%	5.61%	5.61%	5.63%	0.23%	2.23%	2.23%	1.65%	1.65%	1.65%	13.11%	13.04%	13.04%	
[A]	Paradise Valley	0.70%	0.70%	0.72%	5.63%	5.63%	5.74%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	14.16%	14.10%	14.10%	
[C]	Pecker	1.03%	1.03%	1.03%	5.78%	5.78%	5.84%	4.00%	4.00%	4.00%	2.76%	2.76%	2.76%	11.50%	11.43%	11.43%	
[C]	Peoria	0.72%	0.70%	0.72%	5.73%	5.61%	5.73%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	10.73%	10.67%	10.65%	
[C]	Phoenix	0.72%	0.70%	0.72%	5.73%	5.61%	5.73%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	10.53%	10.47%	10.45%	
[C]	Queen Creek	0.50%	0.50%	0.51%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	9.23%	9.17%	9.15%	
[C]	Sahuarita	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	3.50%	3.50%	3.50%	10.64%	10.58%	10.56%	
[C]	San Carlos Ind. Res.	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	1.65%	1.65%	1.65%	8.73%	8.67%	8.65%	
[C]	San Luis	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	8.41%	8.34%	8.34%	
[C]	Scottsdale	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	9.64%	9.58%	9.56%	
[C]	Sierra Vista	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	10.45%	10.39%	10.37%	
[C]	Somerton	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	9.45%	9.39%	9.37%	

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

Foot Note	City	COUNTY SALES TAX						STATE SALES TAX						CITY TAXES						TOTAL EFFECTIVE RATES (Includes ACC and RUCO rates, as applicable)							
		Effective			Effective			Effective			Effective			Franchise Fees		Sales Tax		Business Occupation Tax		Residential		Commercial		Industrial		Transport	
		Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Statutory	Effective Industrial	Effective Transport	Effective Res/Com.	Ind/Trans	Res/Com.	Residential	Commercial	Industrial	Transport	
[C]	South Tucson	0.51%	0.50%	0.51%	5.73%	5.61%	5.73%	2.00%	0.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.00%	2.00%	2.50%	2.50%	2.00%	0.00%	0.00%	11.03%	10.97%	10.97%	10.97%	8.84%	
[C]	Superior	1.02%	1.02%	1.02%	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%	2.00%	2.00%	0.00%	0.00%	11.04%	10.96%	10.96%	10.96%	8.75%	
[C]	Surprise	0.70%	0.70%	0.72%	5.84%	5.61%	5.84%	4.00%	4.00%	4.00%	1.80%	1.80%	1.80%	1.80%	4.00%	1.80%	1.80%	1.80%	1.80%	0.00%	0.00%	10.93%	10.87%	10.87%	8.75%	8.75%	
[C]	Tempe	0.73%	0.73%	0.73%	5.73%	5.61%	5.73%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	12.66%	12.60%	12.60%	12.60%	8.65%	
[C]	Tolleson	0.72%	0.70%	0.72%	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%	2.00%	2.00%	0.00%	0.00%	8.73%	8.67%	8.67%	8.67%	8.65%	
[C]	Tombstone	0.50%	0.50%	0.51%	5.73%	5.61%	5.73%	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%	0.00%	8.53%	8.47%	8.47%	8.47%	6.34%	
[C] [D]	Tucson	0.52%	0.51%	0.52%	5.73%	5.61%	5.73%	3.00%	2.00%	3.00%	2.00%	2.00%	2.00%	2.00%	3.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	11.59%	11.53%	11.53%	10.47%	9.45%	
[C]	Wickenburg	1.10%	0.70%	1.10%	5.62%	5.61%	5.62%	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%	0.00%	9.51%	9.45%	9.45%	9.45%	8.25%	
[C]	Wilcox	0.50%	0.50%	0.50%	5.84%	5.61%	5.84%	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%	0.00%	12.56%	12.50%	12.50%	12.50%	8.25%	
[C]	Winkelman	1.00%	1.00%	1.02%	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%	0.00%	9.41%	9.34%	9.34%	9.34%	8.65%	
[C]	Youngtown	0.70%	0.70%	0.70%	5.62%	5.61%	5.62%	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%	0.00%	8.61%	8.55%	8.55%	8.55%	8.55%	
[C]	Yuma	1.10%	1.10%	1.13%	5.73%	5.61%	5.73%	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%	0.00%	10.84%	10.78%	10.78%	10.78%	8.65%	

County Taxes (Outside City Limits)

County	Cochise	Cocconino	Gila	Graham	Greenlee	LePaz	Martinez	Mohave	Navajo	Pinale	Yuma
County	0.50%	1.13%	1.00%	0.50%	0.50%	1.00%	0.70%	0.25%	0.50%	1.00%	1.10%
Statutory County Sales Tax Rate	6.41%	7.03%	6.91%	6.41%	6.41%	6.91%	6.61%	6.16%	6.41%	6.91%	7.01%
State and County Effective Rate											
Statutory State Sales Tax Rate											5.60%
Arizona Corporation Commission Assessment (ACC) Rate											0.23%
Residential Utility Consumer Office Assessment (RUCO) Rate											0.06%

Effective: February 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 (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. 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.

APPLICABILITY