

**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 <i>(Includes ACC and RUCO rates, as applicable)</i>			
		Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Franchise Fees			Sales Tax			Business Taxes		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)	1.10%	1.10%	1.10%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	3.20%	0.00%	0.00%	10.21%	10.15%	10.15%	10.15%	
	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%	3.20%	0.00%	0.00%	9.81%	9.75%	9.75%	9.75%	
[C]	Avondale	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	11.23%	11.17%	9.05%	9.05%	
	Benson	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	8.91%	8.84%	8.84%	8.84%	
[C]	Bisbee	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	12.09%	12.03%	12.03%	12.03%	
[C]	Buckeye	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.73%	8.67%	8.55%	8.55%		
[C]	Bullhead City	0.25%	0.25%	0.26%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.27%	8.21%	8.09%	8.09%		
[C]	Carefree	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	11.73%	11.67%	9.55%	9.55%	
[C]	Casa Grande	1.13%	1.13%	1.13%	5.73%	5.73%	5.73%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	9.14%	9.08%	9.08%	9.08%		
	Cave Creek	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.61%	9.55%	9.55%	9.55%	
[C]	Chandler	0.72%	0.70%	0.72%	5.73%	5.61%	5.73%	2.00%	0.00%	2.00%	2.75%	2.75%	2.75%	2.75%	0.00%	0.00%	11.48%	11.42%	11.42%	9.30%	
[A] [C]	Clifton	0.51%	0.50%	0.51%	5.73%	5.62%	5.74%	2.15%	0.15%	2.15%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	11.69%	11.63%	11.63%	9.50%	
[E]	Colorado Riv. Ind. Res	1.00%	1.00%	1.00%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	9.91%	9.85%	9.85%	9.85%		
[C]	Coolidge	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	12.14%	12.08%	9.95%	9.95%	
[C]	Douglas	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	12.09%	12.03%	12.03%	12.03%	
[C]	El Mirage	0.72%	0.72%	0.72%	5.73%	5.73%	5.73%	2.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	11.73%	11.67%	11.67%	11.67%	
[C]	Eloy	1.10%	1.10%	1.10%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	10.01%	9.95%	9.95%	9.95%	
[C]	Florence	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	11.14%	11.08%	8.95%	8.95%		
	Fountain Hills	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.60%	2.60%	2.60%	2.60%	0.00%	0.00%	9.21%	9.15%	9.15%	9.15%	
[C]	Gila Bend	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.61%	9.55%	9.55%	9.55%	
[C]	Gilbert	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	1.50%	1.50%	1.50%	1.50%	0.00%	0.00%	10.23%	10.17%	8.05%	8.05%	
[C]	Glendale	0.70%	0.70%	0.73%	5.61%	5.61%	5.84%	0.00%	0.00%	4.00%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%	13.06%	13.00%	8.75%	8.75%	
[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%	2.00%	2.00%	2.00%	10.91%	10.85%	10.85%	10.85%	
[C]	Goodyear	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	10.73%	10.67%	8.55%	8.55%	
	Guadalupe	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.61%	9.55%	9.55%	9.55%	
[C]	Hayden	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.04%	8.98%	9.85%	9.85%	
[C]	Huachuca City	0.50%	0.50%	0.51%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	1.50%	1.50%	1.50%	0.00%	0.00%	8.53%	8.47%	7.84%	7.84%		
[C]	Kearny	1.13%	1.13%	1.13%	5.73%	5.73%	5.73%	2.00%	2.00%	2.00%	2.50%	0.00%	0.00%	0.00%	0.00%	9.14%	9.08%	9.08%	9.08%		
[C]	Litchfield Park	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.73%	8.67%	8.55%	8.55%		
[C]	Mammoth	1.13%	1.13%	1.13%	5.73%	5.73%	5.73%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	9.14%	9.08%	9.08%	9.08%		
	Marana	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	10.41%	10.34%	10.34%	10.34%	
	Maricopa	1.10%	1.10%	1.10%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	9.01%	8.95%	8.95%	8.95%	
[A] [C] [F]	Mesa	0.71%	0.72%	0.72%	5.65%	5.78%	5.78%	0.69%	2.94%	2.94%	1.75%	1.75%	0.00%	0.00%	0.00%	0.00%	9.73%	9.67%	9.03%	9.67%	
[C]	Miami	1.02%	1.02%	1.02%	5.73%	5.73%	5.73%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	5.00%	5.00%	14.04%	13.98%	13.98%	13.98%	
	Oro Valley	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.41%	8.34%	8.34%	8.34%	
[A] [C]	Paradise Valley	0.70%	0.70%	0.72%	5.63%	5.63%	5.74%	0.21%	0.21%	2.21%	1.65%	1.65%	1.65%	0.00%	0.00%	8.96%	8.89%	8.42%	8.42%		
[C]	Parker	1.03%	1.03%	1.03%	5.78%	5.78%	5.78%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	13.11%	13.04%	13.04%	13.04%	
[C]	Peoria	0.73%	0.70%	0.73%	5.84%	5.61%	5.84%	4.00%	0.00%	4.00%	3.30%	3.30%	3.30%	3.30%	0.00%	0.00%	14.16%	14.10%	14.10%	9.85%	
[C]	Phoenix	0.72%	0.70%	0.72%	5.73%	5.61%	5.73%	2.00%	0.00%	2.00%	2.70%	2.76%	2.71%	2.76%	0.00%	0.00%	11.50%	11.43%	11.43%	9.25%	
[C]	Queen Creek	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.25%	2.25%	2.25%	2.25%	0.00%	0.00%	10.98%	10.92%	8.80%	8.80%	
[C]	Sahuarita	0.50%	0.50%	0.51%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	10.53%	10.47%	8.34%	8.34%		
[C]	San Carlos Ind. Res.	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.29%	2.23%	0.23%	0.23%		
[C]	San Luis	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	3.50%	3.50%	3.50%	1.50%	0.00%	0.00%	10.64%	10.58%	10.45%	10.45%	
[C]	Scottsdale	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	1.65%	1.65%	1.65%	0.00%	0.00%	8.73%	8.67%	8.20%	8.20%		
[C]	Sierra Vista	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.41%	8.34%	8.34%	8.34%	
[C]	Somerton	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.50%	2.50%	2.50%	0.50%	0.00%	9.64%	9.58%	9.45%	9.45%		
[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%	0.00%	0.00%	11.03%	10.97%	10.97%	8.84%	

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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			
		Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Franchise Fees			Sales Tax			Business Taxes			(Includes ACC and RUCO rates, as applicable)			
								Effective Industrial	Effective Transport	Effective Res/Com.	Statutory	Effective Industrial	Effective Transport	Effective Res/Com.	Ind/Trans	Res/Com.	Residential	Commercial	Industrial	Transport
[C]	Superior	1.13%	1.13%	1.13%	5.73%	5.73%	5.73%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	11.14%	11.08%	11.08%	11.08%
[C]	Surprise	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%	10.93%	10.87%	8.75%	8.75%
[C]	Tempe	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	1.80%	1.80%	1.80%	1.80%	0.00%	0.00%	12.66%	12.60%	12.60%	12.60%
[C]	Tolleson	0.72%	0.70%	0.72%	5.73%	5.61%	5.73%	2.00%	0.00%	2.00%	2.50%	0.00%	2.50%	0.00%	0.00%	0.00%	8.73%	8.67%	8.67%	9.05%
[C]	Tombstone	0.50%	0.50%	0.51%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.53%	8.47%	6.34%	6.34%
[C] [D]	Tucson	0.52%	0.51%	0.52%	5.78%	5.73%	5.78%	3.00%	2.00%	3.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	11.59%	11.53%	11.53%	10.47%
	Wellton	1.10%	1.10%	1.10%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	9.51%	9.45%	9.45%	9.45%
[C]	Wickenburg	0.70%	0.70%	0.73%	5.61%	5.61%	5.84%	0.00%	0.00%	4.00%	1.70%	1.70%	1.70%	1.70%	0.00%	0.00%	12.56%	12.50%	8.25%	8.25%
	Willcox	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.41%	9.34%	9.34%	9.34%
[C]	Winkelman	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.04%	8.98%	6.85%	6.85%
[C]	Youngtown	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.61%	9.55%	9.55%	9.55%
[C]	Yuma	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	1.70%	1.70%	1.70%	1.70%	0.00%	0.00%	10.84%	10.78%	8.65%	8.65%

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%	1.00%	0.70%	0.25%	0.50%	1.10%	1.10%
[B] State and County Effective Rate	6.41%	6.91%	6.41%	6.41%	6.91%	6.61%	6.16%	6.41%	7.01%	7.01%

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

[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)

[E] Utility Business Activity Tax

[F] Temporary 1/4% Franchise Fee Mandated by the City of Mesa

Effective: February 1, 2008

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.