

**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] | Buckeyes | 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% | 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% | 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% | 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% | 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% | 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% | 0.00% | 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% | 0.00% | 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% | 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% | 2.00% | 2.00% | 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% | 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% | 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% | 0.00% | 0.00% | 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% | 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% | 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% | 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% | 4.00% | 4.00% | 4.00% | 2.00% | 0.00% | 0.00% | 11.14% | 11.08% | 10.95% | 10.95% |
| [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% | 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% | 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% |

**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. | | | | | |
| [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% | 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% | |
| | Wilton | 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% | 0.60% | 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% |

Effective: June 1, 2008

- [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

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.