

**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			
		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.	Industrial	Transport	Res/Com.	Residential	Commercial	Industrial	Transport
	Apache Junction (Pinal County)	1.10%	1.10%	1.10%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	3.20%	0.00%	0.00%	0.00%	10.12%	10.08%	10.08%	10.08%
	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%	3.20%	0.00%	0.00%	0.00%	9.72%	9.68%	9.68%	9.68%
[C]	Avondale	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.15%	11.11%	8.98%	8.98%
	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%	2.50%	0.00%	0.00%	0.00%	8.82%	8.78%	8.78%	8.78%
[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%	0.00%	12.01%	11.96%	11.96%	11.96%
[C]	Buckeye	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.65%	8.61%	8.48%	8.48%	
[C]	Bullhead City	0.25%	0.25%	0.26%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.19%	8.15%	8.03%	8.03%	
[C]	Carefree	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	11.65%	11.61%	9.48%	9.48%
[C]	Casa Grande	1.12%	1.12%	1.12%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.06%	9.02%	9.02%	9.02%	
	Cave 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%	3.00%	0.00%	0.00%	0.00%	9.52%	9.48%	9.48%	9.48%
[C]	Chandler	0.72%	0.70%	0.72%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	2.75%	2.75%	2.75%	2.75%	0.00%	0.00%	0.00%	11.40%	11.36%	11.36%	9.23%
[A][C]	Clifton	0.51%	0.50%	0.51%	5.73%	5.61%	5.73%	2.12%	0.00%	2.12%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	11.57%	11.53%	11.53%	9.28%
[E]	Colorado Riv. Ind. Res	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	0.00%	3.00%	9.82%	9.78%	9.78%	9.78%
[C]	Coolidge	1.10%	1.10%	1.12%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.06%	12.02%	9.88%	9.88%
[C]	Douglas	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	3.00%	3.00%	3.00%	2.80%	2.80%	2.80%	2.80%	0.00%	0.00%	0.00%	12.31%	12.26%	12.26%	12.26%
[C]	EI Mirage	0.72%	0.72%	0.72%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	11.65%	11.61%	11.61%	11.61%
[C]	Eloy	1.10%	1.10%	1.10%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.92%	9.88%	9.88%	9.88%
[C]	Florence	1.10%	1.10%	1.12%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	11.06%	11.02%	8.88%	8.88%	
	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%	2.60%	0.00%	0.00%	0.00%	9.12%	9.08%	9.08%	9.08%
[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%	3.00%	0.00%	0.00%	0.00%	9.52%	9.48%	9.48%	9.48%
[C]	Gilbert	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	1.50%	1.50%	1.50%	1.50%	0.00%	0.00%	0.00%	10.15%	10.11%	7.98%	7.98%
[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%	0.00%	12.98%	12.93%	8.68%	8.68%
[C]	Globe	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.00%	10.82%	10.78%	10.78%	10.78%
[C]	Goodyear	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.65%	10.61%	8.48%	8.48%
	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%	3.00%	0.00%	0.00%	0.00%	9.52%	9.48%	9.48%	9.48%
[C]	Hayden	1.00%	1.00%	1.02%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	8.96%	8.91%	9.78%	9.78%
[C]	Huachuca City	0.50%	0.50%	0.51%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	1.50%	1.50%	1.50%	0.00%	0.00%	0.00%	8.44%	8.40%	7.78%	7.78%	
[C]	Kearny	1.12%	1.12%	1.12%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.06%	9.02%	9.02%	9.02%	
[C]	Litchfield Park	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	2.80%	2.80%	2.80%	2.80%	0.00%	0.00%	0.00%	8.65%	8.61%	9.28%	9.28%
[C]	Mammoth	1.12%	1.12%	1.12%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.06%	9.02%	9.02%	9.02%	
	Marana	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.32%	10.28%	10.28%	10.28%
	Maricopa	1.10%	1.10%	1.10%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.92%	8.88%	8.88%	8.88%
[A][C][F]	Mesa	0.70%	0.72%	0.72%	5.61%	5.75%	5.75%	0.00%	2.47%	2.47%	1.75%	1.75%	0.00%	0.00%	0.00%	0.00%	0.00%	9.15%	9.11%	8.23%	9.11%
[C]	Miami	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%	5.00%	0.00%	5.00%	13.96%	13.91%	13.91%	13.91%
	Oro Valley	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.32%	8.28%	8.28%	8.28%
[A][C]	Paradise Valley	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.16%	1.65%	1.65%	1.65%	0.00%	0.00%	0.00%	8.82%	8.78%	8.13%	8.13%	
[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%	0.00%	13.02%	12.98%	12.98%	12.98%
[C]	Peoria	0.73%	0.70%	0.73%	5.83%	5.61%	5.84%	4.00%	0.00%	4.00%	3.30%	3.30%	3.30%	3.30%	0.00%	0.00%	0.00%	14.08%	14.03%	14.03%	9.78%
[C]	Phoenix	0.72%	0.70%	0.72%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	2.70%	2.76%	2.71%	2.76%	0.00%	0.00%	0.00%	11.41%	11.37%	11.37%	9.19%
[C]	Queen Creek	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	2.25%	2.25%	2.25%	2.25%	0.00%	0.00%	0.00%	10.90%	10.86%	8.73%	8.73%
[C]	Sahuarita	0.50%	0.50%	0.51%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.45%	10.40%	8.28%	8.28%
[C]	San Carlos Ind. Res.	1.00%	1.00%	1.02%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.21%	2.17%	0.17%	0.17%	
[C]	San Luis	1.10%	1.10%	1.12%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	4.00%	4.00%	4.00%	2.00%	0.00%	0.00%	0.00%	11.06%	11.02%	10.88%	10.88%
[C]	Scottsdale	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	1.65%	1.65%	1.65%	0.00%	0.00%	0.00%	8.65%	8.61%	8.13%	8.13%	
[C]	Sierra Vista	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	11.51%	11.46%	11.46%	11.46%
[C]	Somerton	1.10%	1.10%	1.12%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	2.50%	2.50%	2.50%	0.50%	0.00%	0.00%	9.56%	9.52%	9.38%	9.38%	
[C]	South Tucson	0.51%	0.50%	0.51%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	10.95%	10.90%	10.90%	8.78%

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**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.	Industrial	Transport	Res/Com.	Residential	Commercial	Industrial	Transport
[C]	Superior	1.14%	1.14%	1.14%	5.78%	5.78%	5.78%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	12.13%	12.08%	12.08%	12.08%
[C]	Surprise	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%	0.00%	10.85%	10.81%	8.68%	8.68%
[C]	Tempe	0.73%	0.73%	0.73%	5.83%	5.83%	5.84%	4.00%	4.00%	4.00%	1.80%	1.80%	1.80%	1.80%	0.00%	0.00%	0.00%	12.58%	12.53%	12.53%	12.53%
[C]	Tolleson	0.72%	0.70%	0.72%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	2.50%	0.00%	2.50%	0.00%	0.00%	0.00%	0.00%	8.65%	8.61%	8.61%	8.98%
[C]	Tombstone	0.50%	0.50%	0.51%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.44%	8.40%	6.28%	6.28%
[C] [D]	Tucson	0.52%	0.52%	0.52%	5.83%	5.86%	5.84%	3.00%	2.00%	3.00%	2.00%	2.00%	2.00%	2.00%	1.00%	2.00%	1.00%	13.57%	13.53%	13.53%	13.11%
	Wellton	1.10%	1.10%	1.10%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	9.42%	9.38%	9.38%	9.38%
[C]	Wickenburg	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%	0.00%	12.98%	12.93%	8.68%	8.68%
	Willcox	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.32%	9.28%	9.28%	9.28%
[C]	Winkelman	1.00%	1.00%	1.02%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.96%	8.91%	6.78%	6.78%
[C]	Youngtown	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.52%	9.48%	9.48%	9.48%
[C]	Yuma	1.10%	1.10%	1.12%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	1.70%	1.70%	1.70%	1.70%	0.00%	0.00%	0.00%	10.76%	10.72%	8.58%	8.58%

**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	6.32%	6.82%	6.32%	6.32%	6.82%	6.52%	6.07%	6.32%	6.92%	6.92%

Statutory State Sales Tax Rate	5.60%
Arizona Corporation Commission Assessment (ACC) Rate	0.17%
Residential Utility Consumer Office Assessment (RUCO) Rate	0.04%

[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: August 1, 2009**

**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.