

**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%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	3.20%	0.00%	0.00%	0.00%	11.16%	11.13%	11.13%	11.13%
	Apache Junction (Maricopa Co.)	0.70%	0.70%	0.70%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	3.20%	0.00%	0.00%	0.00%	10.76%	10.73%	10.73%	10.73%
[C]	Avondale	0.70%	0.70%	0.72%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	12.20%	12.17%	10.03%	10.03%
	Benson	0.50%	0.50%	0.50%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	9.86%	9.83%	9.83%	9.83%
[C]	Bisbee	0.52%	0.52%	0.52%	6.81%	6.81%	6.81%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	13.07%	13.04%	13.04%	13.04%
[C]	Buckeye	0.70%	0.70%	0.72%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	9.70%	9.67%	10.53%	10.53%	
[C]	Bullhead City	0.25%	0.25%	0.26%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	9.24%	9.21%	9.08%	9.08%	
[C]	Carefree	0.73%	0.73%	0.73%	6.88%	6.88%	6.88%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	14.85%	14.82%	14.82%	14.82%
[C]	Casa Grande	1.12%	1.12%	1.13%	6.75%	6.75%	6.75%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.11%	10.08%	10.08%	10.08%
[C]	Cave Creek	0.73%	0.73%	0.73%	6.88%	6.88%	6.88%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	14.85%	14.82%	14.82%	14.82%
[C]	Chandler	0.72%	0.72%	0.72%	6.75%	6.75%	6.75%	2.00%	2.00%	2.00%	2.75%	2.75%	2.75%	2.75%	0.00%	0.00%	0.00%	12.45%	12.42%	12.42%	10.28%
[A][C]	Clifton	0.51%	0.51%	0.51%	6.77%	6.77%	6.77%	2.32%	0.00%	2.32%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.84%	12.81%	12.81%	10.33%
[E]	Colorado Riv. Ind. Res	1.00%	1.00%	1.00%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	10.86%	10.83%	10.83%	10.83%
[C]	Coolidge	1.15%	1.15%	1.15%	6.88%	6.88%	6.88%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	15.27%	15.23%	15.23%	15.23%
[C]	Douglas	0.52%	0.52%	0.52%	6.81%	6.81%	6.81%	3.00%	3.00%	3.00%	2.80%	2.80%	2.80%	2.80%	0.00%	0.00%	0.00%	13.37%	13.34%	13.34%	13.34%
[C]	EI Mirage	0.72%	0.72%	0.72%	6.75%	6.75%	6.75%	2.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.70%	12.67%	12.67%	12.67%
[C]	Eloy	1.10%	1.10%	1.10%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	10.96%	10.93%	10.93%	10.93%
[C]	Florence	1.15%	1.15%	1.15%	6.88%	6.88%	6.88%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	14.27%	14.23%	14.23%	14.23%
	Fountain Hills	0.70%	0.70%	0.70%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	2.60%	2.60%	2.60%	2.60%	0.00%	0.00%	0.00%	10.16%	10.13%	10.13%	10.13%
[C]	Gila Bend	0.70%	0.70%	0.70%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	10.56%	10.53%	10.53%	10.53%
[C]	Gilbert	0.70%	0.70%	0.72%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	1.50%	1.50%	1.50%	1.50%	0.00%	0.00%	0.00%	11.20%	11.17%	9.03%	9.03%
[C]	Glendale	0.70%	0.70%	0.73%	6.61%	6.61%	6.88%	0.00%	0.00%	4.00%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%	0.00%	14.05%	14.02%	9.73%	9.73%
[C]	Globe	1.00%	1.00%	1.00%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	3.00%	0.00%	3.00%	12.86%	12.83%	12.83%	12.83%
[C]	Goodyear	0.70%	0.70%	0.72%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	12.20%	12.17%	10.03%	10.03%
	Guadalupe	0.70%	0.70%	0.70%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	10.56%	10.53%	10.53%	10.53%
[C]	Hayden	1.00%	1.00%	1.02%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	10.01%	9.98%	10.83%	10.83%
[C]	Huachuca City	0.50%	0.50%	0.51%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	1.50%	1.50%	1.50%	0.00%	0.00%	0.00%	9.50%	9.47%	8.83%	8.83%	
[C]	Kearny	1.12%	1.12%	1.13%	6.75%	6.75%	6.75%	2.00%	2.00%	2.00%	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.11%	10.08%	10.08%	10.08%
[C]	Litchfield Park	0.70%	0.70%	0.72%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	2.80%	2.80%	2.80%	0.00%	0.00%	0.00%	0.00%	9.70%	9.67%	10.33%	10.33%
[C]	Mammoth	1.12%	1.12%	1.13%	6.75%	6.75%	6.75%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.11%	10.08%	10.08%	10.08%
	Marana	0.50%	0.50%	0.50%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	11.36%	11.33%	11.33%	11.33%
	Maricopa	1.10%	1.10%	1.10%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	9.96%	9.93%	9.93%	9.93%
[A][C]	Mesa	0.70%	0.70%	0.72%	6.61%	6.61%	6.76%	0.00%	2.21%	2.21%	1.75%	1.75%	0.00%	0.00%	0.00%	0.00%	0.00%	9.93%	9.90%	9.28%	9.90%
[C]	Miami	1.02%	1.02%	1.02%	6.75%	6.75%	6.75%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	5.00%	0.00%	5.00%	15.01%	14.98%	14.98%	14.98%
	Oro Valley	0.50%	0.50%	0.50%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	9.36%	9.33%	9.33%	9.33%
[A][C]	Paradise Valley	0.70%	0.70%	0.72%	6.61%	6.61%	6.77%	0.00%	0.00%	2.38%	1.65%	1.65%	1.65%	0.00%	0.00%	0.00%	0.00%	10.11%	10.08%	9.18%	9.18%
[C]	Parker	1.03%	1.03%	1.03%	6.81%	6.81%	6.81%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	14.09%	14.05%	14.05%	14.05%
[C]	Peoria	0.73%	0.73%	0.73%	6.88%	6.88%	6.88%	4.00%	4.00%	4.00%	3.30%	3.30%	3.30%	3.30%	0.00%	0.00%	0.00%	15.15%	15.12%	15.12%	10.83%
[C]	Phoenix	0.72%	0.72%	0.72%	6.75%	6.75%	6.75%	2.00%	2.00%	2.00%	2.70%	2.76%	2.70%	2.76%	0.00%	0.00%	0.00%	12.46%	12.43%	12.43%	10.23%
[C]	Queen Creek	0.70%	0.70%	0.72%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	2.25%	2.25%	2.25%	2.25%	0.00%	0.00%	0.00%	11.95%	11.92%	9.78%	9.78%
[C]	Sahuarita	0.50%	0.50%	0.51%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	11.50%	11.47%	9.33%	9.33%
[C]	San Carlos Ind. Res.	1.00%	1.00%	1.02%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.01%	9.98%	7.83%	7.83%
[C]	San Luis	1.10%	1.10%	1.13%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	4.00%	4.00%	4.00%	2.00%	0.00%	0.00%	0.00%	12.11%	12.08%	11.93%	11.93%
[C]	Scottsdale	0.70%	0.70%	0.72%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	1.65%	1.65%	1.65%	0.00%	0.00%	0.00%	0.00%	9.70%	9.67%	9.18%	9.18%
[C]	Sierra Vista	0.52%	0.52%	0.52%	6.81%	6.81%	6.81%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	12.57%	12.54%	12.54%	12.54%
[C]	Somerton	1.10%	1.10%	1.13%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	3.30%	3.30%	3.30%	1.30%	0.00%	0.00%	0.00%	11.41%	11.38%	11.23%	11.23%
[C]	South Tucson	0.51%	0.51%	0.51%	6.75%	6.75%	6.75%	2.00%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	12.00%	11.97%	11.97%	9.83%

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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%	6.81%	6.81%	6.81%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.19%	13.16%	13.16%	13.16%
[C]	Surprise	0.70%	0.70%	0.72%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%	0.00%	11.90%	11.87%	9.73%	9.73%
[C]	Tempe	0.73%	0.73%	0.73%	6.88%	6.88%	6.88%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.85%	13.82%	13.82%	13.82%
[C]	Tolleson	0.72%	0.72%	0.72%	6.75%	6.75%	6.75%	2.00%	2.00%	2.00%	2.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.70%	9.67%	9.67%	10.03%
[C]	Tombstone	0.50%	0.50%	0.51%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.50%	9.47%	7.33%	7.33%
[C] [D]	Tucson	0.52%	0.52%	0.52%	6.88%	6.88%	6.88%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%	1.00%	0.00%	1.00%	13.64%	13.61%	13.61%	16.66%
	Wellton	1.10%	1.10%	1.10%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	7.96%	7.93%	7.93%	7.93%
[C]	Wickenburg	0.70%	0.70%	0.73%	6.61%	6.61%	6.88%	0.00%	0.00%	4.00%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%	0.00%	14.05%	14.02%	9.73%	9.73%
	Willcox	0.50%	0.50%	0.50%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	10.36%	10.33%	10.33%	10.33%
[C]	Winkelman	1.00%	1.00%	1.02%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.01%	9.98%	7.83%	7.83%
[C]	Youngtown	0.70%	0.70%	0.70%	6.61%	6.61%	6.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	10.56%	10.53%	10.53%	10.53%
[C]	Yuma	1.10%	1.10%	1.13%	6.61%	6.61%	6.75%	0.00%	0.00%	2.00%	1.70%	1.70%	1.70%	1.70%	0.00%	0.00%	0.00%	11.81%	11.78%	9.63%	9.63%

**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	7.36%	7.86%	7.36%	7.36%	7.86%	7.56%	7.11%	7.36%	7.96%	7.96%

Statutory State Sales Tax Rate	6.60%
Arizona Corporation Commission Assessment (ACC) Rate	0.21%
Residential Utility Consumer Office Assessment (RUCO) Rate	0.03%

[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

**Effective: October 1, 2010**

**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.