

**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%	6.61%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	3.20%	0.00%	0.00%	0.00%	11.11%	11.06%	11.06%	11.06%
	Apache Junction (Maricopa Co.)	0.70%	0.70%	0.70%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	3.20%	0.00%	0.00%	0.00%	10.70%	10.66%	10.66%	10.66%
[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%	12.15%	12.11%	9.96%	9.96%
	Benson	0.50%	0.50%	0.50%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	9.80%	9.76%	9.76%	9.76%
[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%	13.02%	12.97%	12.97%	12.97%
[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%	9.65%	9.61%	10.46%	10.46%	
[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%	9.19%	9.15%	9.01%	9.01%	
[C]	Carefree	0.73%	0.73%	0.73%	6.87%	6.87%	6.88%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	14.80%	14.75%	14.75%	14.75%
[C]	Casa Grande	1.15%	1.15%	1.15%	6.87%	6.87%	6.88%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	14.21%	14.17%	14.17%	14.17%
[C]	Cave Creek	0.73%	0.73%	0.73%	6.87%	6.87%	6.88%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	14.80%	14.75%	14.75%	14.75%
[C]	Chandler	0.72%	0.72%	0.72%	6.74%	6.74%	6.75%	2.00%	2.00%	2.00%	2.75%	2.75%	2.75%	2.75%	0.00%	0.00%	0.00%	12.40%	12.36%	12.36%	10.21%
[A][C]	Clifton	0.51%	0.51%	0.51%	6.78%	6.78%	6.78%	2.57%	0.00%	2.57%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.06%	13.01%	13.01%	10.26%
[E]	Colorado Riv. Ind. Res	1.50%	1.50%	1.50%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	11.31%	11.26%	11.26%	11.26%
[C]	Coolidge	1.15%	1.15%	1.15%	6.87%	6.87%	6.88%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	15.21%	15.17%	15.17%	15.17%
[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%	13.32%	13.27%	13.27%	13.27%
[C]	Ei Mirage	0.72%	0.72%	0.72%	6.74%	6.74%	6.75%	2.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.65%	12.61%	12.61%	12.61%
[C]	Eloy	1.10%	1.10%	1.10%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	10.91%	10.86%	10.86%	10.86%
[C]	Florence	1.15%	1.15%	1.15%	6.87%	6.87%	6.88%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	14.21%	14.17%	14.17%	14.17%
	Fountain Hills	0.70%	0.70%	0.70%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	2.60%	2.60%	2.60%	2.60%	0.00%	0.00%	0.00%	10.10%	10.06%	10.06%	10.06%
[C]	Gila Bend	0.70%	0.70%	0.70%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	10.50%	10.46%	10.46%	10.46%
[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%	11.15%	11.11%	8.96%	8.96%
[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%	14.00%	13.95%	9.66%	9.66%
[C]	Globe	1.00%	1.00%	1.00%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	3.00%	0.00%	3.00%	12.81%	12.76%	12.76%	12.76%
[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%	12.15%	12.11%	9.96%	9.96%
	Guadalupe	0.70%	0.70%	0.70%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	11.50%	11.46%	11.46%	11.46%
[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%	0.00%	0.00%	0.00%	9.96%	9.91%	10.76%	10.76%	
[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%	9.45%	9.40%	8.76%	8.76%	
[C]	Kearny	1.15%	1.15%	1.15%	6.87%	6.87%	6.88%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	15.21%	15.17%	15.17%	15.17%
[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%	9.65%	9.61%	10.26%	10.26%	
[C]	Mammoth	1.12%	1.12%	1.12%	6.74%	6.74%	6.75%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.06%	10.02%	10.02%	10.02%
	Marana	0.50%	0.50%	0.50%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	11.30%	11.26%	11.26%	11.26%
	Maricopa	1.10%	1.10%	1.10%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	9.91%	9.86%	9.86%	9.86%
[A][C][F]	Mesa	0.74%	0.74%	0.74%	6.95%	6.95%	6.95%	5.13%	5.13%	5.13%	2.625%	2.625%	2.625%	2.625%	0.00%	0.00%	0.00%	15.63%	15.59%	15.59%	15.59%
[C]	Miami	1.02%	1.02%	1.02%	6.74%	6.74%	6.75%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	5.00%	0.00%	5.00%	14.96%	14.91%	14.91%	14.91%
	Oro Valley	0.50%	0.50%	0.50%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	11.30%	11.26%	11.26%	11.26%
[A][C]	Paradise Valley	0.70%	0.70%	0.72%	6.61%	6.61%	6.76%	0.00%	0.00%	2.30%	2.50%	2.50%	2.50%	0.50%	0.00%	0.00%	0.00%	10.47%	10.43%	9.96%	9.96%
[C]	Parker	1.55%	1.55%	1.55%	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%	14.55%	14.51%	14.51%	14.51%
[C]	Peoria	0.73%	0.73%	0.73%	6.87%	6.87%	6.88%	4.00%	4.00%	4.00%	3.30%	3.30%	3.30%	3.30%	0.00%	0.00%	0.00%	15.10%	15.05%	15.05%	10.76%
[C]	Phoenix	0.72%	0.72%	0.72%	6.74%	6.74%	6.75%	2.00%	2.00%	2.00%	2.70%	2.76%	2.70%	2.76%	0.00%	0.00%	0.00%	12.41%	12.37%	12.37%	10.17%
[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%	11.90%	11.86%	9.71%	9.71%
[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%	11.45%	11.40%	9.26%	9.26%
[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%	9.96%	9.91%	7.76%	7.76%
[C]	San Luis	1.10%	1.10%	1.12%	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%	12.06%	12.02%	11.86%	11.86%
[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%	9.65%	9.61%	9.11%	9.11%
[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%	12.52%	12.47%	12.47%	12.47%
[C]	Somerton	1.10%	1.10%	1.12%	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%	11.36%	11.32%	11.16%	11.16%
[C]	South Tucson	0.51%	0.51%	0.51%	6.74%	6.74%	6.75%	2.00%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.95%	11.90%	11.90%	9.76%

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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%	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%	13.14%	13.09%	13.09%	13.09%
[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%	11.85%	11.81%	9.66%	9.66%
[C]	Tempe	0.73%	0.73%	0.73%	6.87%	6.87%	6.88%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.80%	13.75%	13.75%	13.75%
[C]	Tolleson	0.72%	0.72%	0.72%	6.74%	6.74%	6.75%	2.00%	2.00%	2.00%	2.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.65%	9.61%	9.61%	9.96%
[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%	9.45%	9.40%	7.26%	7.26%
[C] [D]	Tucson	0.52%	0.52%	0.52%	6.87%	6.87%	6.88%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%	1.00%	0.00%	1.00%	13.59%	13.55%	13.55%	16.60%
	Wellton	1.10%	1.10%	1.10%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	10.41%	10.36%	10.36%	10.36%
[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%	14.00%	13.95%	9.66%	9.66%
	Willcox	0.50%	0.50%	0.50%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	10.30%	10.26%	10.26%	10.26%
[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%	9.96%	9.91%	7.76%	7.76%
[C]	Youngtown	0.72%	0.72%	0.72%	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%	13.72%	13.68%	13.68%	13.68%
[C]	Yuma	1.10%	1.10%	1.12%	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%	11.76%	11.72%	9.56%	9.56%

**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%	1.50%	0.70%	0.25%	0.50%	1.10%	1.10%
[B] State and County Effective Rate	7.30%	7.81%	7.30%	7.30%	8.31%	7.50%	7.05%	7.30%	7.91%	7.91%

Statutory State Sales Tax Rate	6.60%
Arizona Corporation Commission Assessment (ACC) Rate	0.15%
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 additional 1% Supplemental Franchise Fee & 0.875% City Transaction Privilege Tax

**Effective: January 1, 2012**

**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.