

**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%	11.15%	11.11%	11.11%	11.11%
	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%	10.75%	10.70%	10.70%	10.70%
[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%	12.19%	12.15%	10.00%	10.00%
	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%	9.85%	9.80%	9.80%	9.80%
[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%	13.06%	13.02%	13.02%	13.02%
[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%	9.69%	9.65%	10.50%	10.50%	
[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%	9.23%	9.19%	9.05%	9.05%	
[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%	14.84%	14.80%	14.80%	14.80%
[C]	Casa Grande	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%	14.26%	14.21%	14.21%	14.21%
[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%	14.84%	14.80%	14.80%	14.80%
[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%	12.44%	12.40%	12.40%	10.25%
[C]	Clifton	0.51%	0.51%	0.51%	6.75%	6.75%	6.75%	2.00%	0.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.49%	12.45%	12.45%	10.30%
[E]	Colorado Riv. Ind. Res	1.50%	1.50%	1.50%	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%	11.35%	11.31%	11.31%	11.31%
[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%	15.26%	15.21%	15.21%	15.21%
[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%	13.36%	13.32%	13.32%	13.32%
[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%	12.69%	12.65%	12.65%	12.65%
[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%	10.95%	10.91%	10.91%	10.91%
[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%	14.26%	14.21%	14.21%	14.21%
	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%	10.15%	10.10%	10.10%	10.10%
[C]	Gila Bend	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%	14.84%	14.80%	14.80%	14.80%
[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%	11.19%	11.15%	9.00%	9.00%
[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%	14.04%	14.00%	9.70%	9.70%
[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%	12.85%	12.81%	12.81%	12.81%
[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%	12.19%	12.15%	10.00%	10.00%
	Guadalupe	0.70%	0.70%	0.70%	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%	11.55%	11.50%	11.50%	11.50%
[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%	10.00%	9.96%	10.81%	10.81%	
[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%	9.49%	9.45%	8.80%	8.80%	
[C]	Kearny	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%	15.26%	15.21%	15.21%	15.21%
[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%	9.69%	9.65%	10.30%	10.30%	
[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%	10.10%	10.06%	10.06%	10.06%	
	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%	11.35%	11.30%	11.30%	11.30%
	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%	9.95%	9.91%	9.91%	9.91%
[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%	15.68%	15.63%	15.63%	15.63%
[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%	15.00%	14.96%	14.96%	14.96%
	Oro Valley	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%	11.35%	11.30%	11.30%	11.30%
[A] [C]	Paradise Valley	0.70%	0.70%	0.72%	6.61%	6.61%	6.77%	0.00%	0.00%	2.30%	2.50%	2.50%	2.50%	0.50%	0.00%	0.00%	10.52%	10.47%	10.00%	10.00%	
[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%	14.59%	14.55%	14.55%	14.55%
[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%	15.14%	15.10%	15.10%	10.80%
[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%	12.45%	12.41%	12.41%	10.21%
[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%	11.94%	11.90%	9.75%	9.75%
[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%	11.49%	11.45%	9.30%	9.30%	
[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%	10.00%	9.96%	7.81%	7.81%	
[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%	12.10%	12.06%	11.91%	11.91%	
[C]	Scottsdale	0.72%	0.72%	0.72%	6.78%	6.78%	6.78%	2.50%	2.50%	2.50%	1.65%	1.65%	1.65%	1.65%	0.00%	0.00%	0.00%	11.84%	11.84%	11.84%	11.84%
[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%	12.56%	12.52%	12.52%	12.52%
[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%	11.40%	11.36%	11.21%	11.21%	
[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%	11.99%	11.95%	11.95%	9.80%

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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%	13.18%	13.14%	13.14%	13.14%
[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%	11.89%	11.85%	9.70%	9.70%
[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%	13.84%	13.80%	13.80%	13.80%
[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%	9.69%	9.65%	9.65%	10.00%
[C]	Tombstone	0.52%	0.52%	0.52%	6.88%	6.88%	6.88%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11.63%	11.59%	11.59%	11.59%
[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%	13.63%	13.59%	13.59%	16.64%
	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%	10.45%	10.41%	10.41%	10.41%
[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%	14.04%	14.00%	9.70%	9.70%
	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%	10.35%	10.30%	10.30%	10.30%
[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%	10.00%	9.96%	7.81%	7.81%
[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%	13.77%	13.72%	13.72%	13.72%
[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%	11.80%	11.76%	9.61%	9.61%

**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	7.35%	7.85%	7.35%	7.35%	8.35%	7.55%	7.10%	7.35%	7.95%	7.95%

Statutory State Sales Tax Rate	6.60%
Arizona Corporation Commission Assessment (ACC) Rate	0.19%
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: July 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.