

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

| Foot Note | City | Effective County Sales Tax Rate | Effective State Sales Tax Rate | CITY TAXES | | | | | | | TOTAL EFFECTIVE RATES | | |
|-----------|--------------------------------|---------------------------------|--------------------------------|----------------------|--------------------|-----------|----------------------|--------------------|-------------------------|----------|-----------------------|------------|----------------------|
| | | | | Franchise Fees | | Sales Tax | | | Business Occupation Tax | | Residential | Commercial | Industrial and Other |
| | | | | Effective Industrial | Effective Res/Com. | Statutory | Effective Industrial | Effective Res/Com. | Industrial | Res/Com. | | | |
| | Apache Junction (Pinal County) | 1.00% | 5.62% | 0.00% | 0.00% | 3.20% | 3.20% | 3.20% | 0.00% | 0.00% | 10.13% | 10.07% | 10.07% |
| | Apache Junction (Maricopa Co.) | 0.70% | 5.62% | 0.00% | 0.00% | 3.20% | 3.20% | 3.20% | 0.00% | 0.00% | 9.83% | 9.77% | 9.77% |
| [C] | Avondale | 0.72% | 5.73% | 0.00% | 2.00% | 2.50% | 2.50% | 0.50% | 0.00% | 0.00% | 9.26% | 9.19% | 9.07% |
| | Benson | 0.50% | 5.62% | 0.00% | 0.00% | 2.50% | 2.50% | 2.50% | 0.00% | 0.00% | 8.93% | 8.87% | 8.87% |
| [C] | Bisbee | 0.51% | 5.73% | 0.00% | 2.00% | 2.50% | 2.50% | 0.50% | 0.00% | 0.00% | 9.05% | 8.99% | 8.87% |
| [C] | Buckeye | 0.72% | 5.73% | 0.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 0.00% | 8.76% | 8.69% | 8.57% |
| [C] | Bullhead City | 0.26% | 5.73% | 0.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 0.00% | 8.30% | 8.23% | 8.12% |
| [C][D] | Carefree | 0.72% | 5.73% | 0.00% | 2.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 10.76% | 10.69% | 8.57% |
| [C] | Casa Grande | 1.02% | 5.73% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 0.00% | 0.00% | 9.06% | 9.00% | 9.00% |
| | Cave Creek | 0.72% | 5.73% | 0.00% | 0.00% | 3.00% | 3.00% | 3.00% | 0.00% | 0.00% | 9.63% | 9.57% | 9.57% |
| [C][D] | Cave Creek Acquired | 0.72% | 5.73% | 2.00% | 2.00% | 3.00% | 1.00% | 1.00% | 0.00% | 0.00% | 9.76% | 9.69% | 9.69% |
| [C] | Chandler | 0.72% | 5.73% | 2.00% | 2.00% | 2.75% | 2.75% | 2.75% | 0.00% | 0.00% | 11.51% | 11.44% | 11.44% |
| [A][C] | Clifton | 0.51% | 5.74% | 2.12% | 2.12% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 10.68% | 10.62% | 10.62% |
| [C] | Coolidge | 1.02% | 5.73% | 0.00% | 2.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 11.06% | 11.00% | 8.87% |
| [C] | Douglas | 0.51% | 5.73% | 0.00% | 2.00% | 2.50% | 2.50% | 0.50% | 0.00% | 0.00% | 9.05% | 8.99% | 8.87% |
| [C] | El Mirage | 0.72% | 5.73% | 0.00% | 2.00% | 3.00% | 3.00% | 1.00% | 0.00% | 0.00% | 9.76% | 9.69% | 9.57% |
| [C] | Eloy | 1.00% | 5.62% | 0.00% | 0.00% | 3.00% | 3.00% | 3.00% | 0.00% | 0.00% | 9.93% | 9.87% | 9.87% |
| [C] | Florence | 1.02% | 5.73% | 0.00% | 2.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 11.06% | 11.00% | 8.87% |
| | Fountain Hills | 0.70% | 5.62% | 0.00% | 0.00% | 2.60% | 2.60% | 2.60% | 0.00% | 0.00% | 9.23% | 9.17% | 9.17% |
| [C] | Gila Bend | 0.70% | 5.62% | 0.00% | 0.00% | 3.00% | 3.00% | 3.00% | 0.00% | 0.00% | 9.63% | 9.57% | 9.57% |
| [C] | Gilbert | 0.72% | 5.73% | 0.00% | 2.00% | 1.50% | 1.50% | 1.50% | 0.00% | 0.00% | 10.26% | 10.19% | 8.07% |
| [C] | Glendale | 0.72% | 5.73% | 0.00% | 2.00% | 1.80% | 1.80% | 0.00% | 0.00% | 0.00% | 8.76% | 8.69% | 8.37% |
| [C] | Globe | 1.01% | 5.65% | 0.00% | 0.50% | 1.50% | 1.50% | 1.50% | 2.00% | 2.00% | 10.96% | 10.90% | 10.37% |
| [C] | Goodyear | 0.72% | 5.73% | 0.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 0.00% | 8.76% | 8.69% | 8.57% |
| | Guadalupe | 0.70% | 5.62% | 0.00% | 0.00% | 3.00% | 3.00% | 3.00% | 0.00% | 0.00% | 9.63% | 9.57% | 9.57% |
| [C] | Hayden | 1.02% | 5.73% | 0.00% | 2.00% | 3.00% | 3.00% | 0.00% | 0.00% | 0.00% | 9.06% | 9.00% | 9.87% |
| [C] | Huachuca City | 0.51% | 5.73% | 0.00% | 2.00% | 1.50% | 1.50% | 0.00% | 0.00% | 0.00% | 8.55% | 8.49% | 7.87% |
| [C] | Kearny | 1.02% | 5.73% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 0.00% | 0.00% | 9.06% | 9.00% | 9.00% |
| [C] | Litchfield Park | 0.72% | 5.73% | 0.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 0.00% | 8.76% | 8.69% | 8.57% |
| [C] | Mammoth | 1.02% | 5.73% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 0.00% | 0.00% | 9.06% | 9.00% | 9.00% |
| | Marana | 0.00% | 5.62% | 0.00% | 0.00% | 4.00% | 4.00% | 4.00% | 0.00% | 0.00% | 9.93% | 9.86% | 9.86% |
| | Maricopa | 1.00% | 5.62% | 0.00% | 0.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 8.93% | 8.87% | 8.87% |
| [A][C] | Mesa | 0.72% | 5.80% | 1.18% | 3.18% | 1.50% | 1.50% | 0.00% | 0.00% | 0.00% | 10.01% | 9.95% | 9.32% |
| [C] | Miami | 1.02% | 5.73% | 2.00% | 2.00% | 0.00% | 0.00% | 0.00% | 5.00% | 5.00% | 14.06% | 14.00% | 14.00% |
| | Oro Valley | 0.00% | 5.62% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 5.93% | 5.86% | 5.86% |
| [A][C] | Paradise Valley | 0.72% | 5.74% | 0.17% | 2.17% | 1.40% | 1.40% | 0.00% | 0.00% | 0.00% | 8.94% | 8.87% | 8.15% |
| [C] | Parker | 1.14% | 5.73% | 0.00% | 2.00% | 3.00% | 3.00% | 1.00% | 0.00% | 0.00% | 10.18% | 10.11% | 9.98% |
| [C] | Peoria | 0.72% | 5.73% | 0.00% | 2.00% | 3.00% | 3.00% | 1.00% | 0.00% | 0.00% | 9.76% | 9.69% | 9.57% |
| [C] | Phoenix | 0.72% | 5.73% | 2.00% | 2.00% | 2.70% | 0.76% | 0.76% | 0.00% | 0.00% | 9.52% | 9.45% | 9.45% |
| [C][D] | Phoenix Acquired | 0.72% | 5.73% | 2.00% | 2.00% | 2.70% | 0.76% | 0.76% | 0.00% | 0.00% | 9.52% | 9.45% | 9.45% |
| [C] | Queen Creek | 0.72% | 5.73% | 0.00% | 2.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 10.76% | 10.69% | 8.57% |
| [C] | Sahuarita | 0.00% | 5.73% | 0.00% | 2.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 10.04% | 9.98% | 7.86% |
| [C] | San Carlos Ind. Res. | 0.00% | 0.00% | 0.00% | 2.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.31% | 2.25% | 0.25% |
| [C] | San Luis | 1.54% | 5.73% | 0.00% | 2.00% | 2.50% | 2.50% | 0.50% | 0.00% | 0.00% | 10.07% | 10.01% | 9.87% |
| [C] | Scottsdale | 0.72% | 5.73% | 0.00% | 2.00% | 1.40% | 1.40% | 0.00% | 0.00% | 0.00% | 8.76% | 8.69% | 7.97% |
| [C][D] | Scottsdale Acquired | 0.72% | 5.73% | 0.00% | 2.00% | 1.40% | 1.40% | 0.00% | 0.00% | 0.00% | 8.76% | 8.69% | 7.97% |
| [C] | Sierra Vista | 0.50% | 5.62% | 0.00% | 0.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 8.43% | 8.37% | 8.37% |
| [C] | Somerton | 1.54% | 5.73% | 0.00% | 2.00% | 2.50% | 2.50% | 0.50% | 0.00% | 0.00% | 10.07% | 10.01% | 9.87% |
| [C] | South Tucson | 0.00% | 5.73% | 2.00% | 2.00% | 2.50% | 2.50% | 2.50% | 0.00% | 0.00% | 10.54% | 10.48% | 10.48% |
| [C] | Superior | 1.02% | 5.73% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 11.06% | 11.00% | 11.00% |
| [C] | Surprise | 0.72% | 5.73% | 0.00% | 2.00% | 2.20% | 2.20% | 2.20% | 0.00% | 0.00% | 10.96% | 10.89% | 8.77% |
| [C] | Tempe | 0.70% | 5.62% | 0.00% | 0.00% | 1.80% | 1.80% | 1.80% | 0.00% | 0.00% | 8.43% | 8.37% | 8.37% |
| [C] | Tolleson | 0.72% | 5.73% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 0.00% | 0.00% | 8.76% | 8.69% | 8.69% |
| [C] | Tombstone | 0.51% | 5.73% | 0.00% | 2.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 8.55% | 8.49% | 6.37% |
| [C] | Tucson | 0.00% | 5.74% | 2.25% | 2.25% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 10.30% | 10.24% | 10.24% |
| | Wellton | 1.51% | 5.62% | 0.00% | 0.00% | 2.50% | 2.50% | 2.50% | 0.00% | 0.00% | 9.93% | 9.87% | 9.87% |
| [C] | Wickenburg | 0.72% | 5.73% | 0.00% | 2.00% | 1.70% | 1.70% | 0.00% | 0.00% | 0.00% | 8.76% | 8.69% | 8.27% |
| [C] | Winkelman | 1.02% | 5.73% | 0.00% | 2.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 9.06% | 9.00% | 8.87% |
| [C] | Youngtown | 0.70% | 5.62% | 0.00% | 0.00% | 2.00% | 2.00% | 2.00% | 0.00% | 0.00% | 8.63% | 8.57% | 8.57% |
| [C] | Yuma | 1.54% | 5.73% | 0.00% | 2.00% | 1.70% | 1.70% | 1.70% | 0.00% | 0.00% | 11.27% | 11.21% | 9.07% |

County Taxes (Outside City Limits)

| County | Cochise | Gila | Graham | Greenlee | LaPaz | Pinal | Yuma | Maricopa | Mohave | Pima |
|-------------------------------------|---------|-------|--------|----------|-------|-------|-------|----------|--------|-------|
| Statutory County Sales Tax Rate | 0.50% | 1.00% | 0.50% | 0.50% | 1.11% | 1.00% | 1.50% | 0.70% | 0.25% | 0.00% |
| [B] State and County Effective Rate | 6.43% | 6.93% | 6.43% | 6.43% | 7.04% | 6.93% | 7.43% | 6.63% | 6.18% | 5.93% |
| County Tax Code | 400 | 410 | 420 | 300 | 430 | 320 | 450 | 440 | 340 | 310 |

| | |
|---|--------------|
| Statutory State Sales Tax Rate | 5.60% |
| Arizona Corporation Commission Assessment (ACC) Rate | 0.25% |
| Residential Utility Consumer Office Assessment (RUCO) Rate | 0.06% |

[A] Cities with Property Tax Equivalent Franchise Fee

Effective: April 1, 2004

[B] For Residential Customers the Effective Rate Includes State Sales Tax, ACC and RUCO

[C] The Statutory Franchise Fee Rate is 2%

[D] Acquired from Black Mountain Gas. Black Mountain Gas Rates Apply.

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.

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.