

**SOUTHWEST GAS CORPORATION  
ARIZONA**

**Adjustment No. 51  
Sheet 1 of 1**

**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				
				Effective Industrial	Effective Res/Com.	Statutory	Effective Industrial	Effective Res/Com.	Industrial	Res/Com.	Residential	Commercial	Industrial and Other
	Apache Junction (Pinal County)	1.00%	5.61%	0.00%	0.00%	3.20%	3.20%	3.20%	0.00%	0.00%	9.98%	9.95%	9.95%
	Apache Junction (Maricopa Co.)	0.70%	5.61%	0.00%	0.00%	3.20%	3.20%	3.20%	0.00%	0.00%	9.68%	9.65%	9.65%
[C]	Avondale	0.72%	5.72%	0.00%	2.00%	2.50%	2.50%	0.50%	0.00%	0.00%	9.11%	9.08%	8.95%
	Benson	0.50%	5.61%	0.00%	0.00%	2.50%	2.50%	2.50%	0.00%	0.00%	8.78%	8.75%	8.75%
[C]	Bisbee	0.51%	5.72%	0.00%	2.00%	2.50%	2.50%	0.50%	0.00%	0.00%	8.90%	8.87%	8.75%
[C]	Buckeye	0.72%	5.72%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.61%	8.58%	8.45%
[C]	Bullhead City	0.26%	5.72%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.15%	8.11%	8.00%
[C]	Carefree	0.72%	5.72%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	10.61%	10.58%	8.45%
[C]	Casa Grande	1.02%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	8.91%	8.88%	8.88%
	Cave Creek	0.72%	5.72%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.48%	9.45%	9.45%
[C]	Cave Creek Acquired	0.72%	5.72%	2.00%	2.00%	3.00%	1.00%	1.00%	0.00%	0.00%	9.61%	9.58%	9.58%
[C]	Chandler	0.72%	5.72%	2.00%	2.00%	2.75%	2.75%	2.75%	0.00%	0.00%	11.36%	11.33%	11.33%
[A] [C]	Clifton	0.51%	5.73%	2.12%	2.12%	2.00%	2.00%	2.00%	0.00%	0.00%	10.53%	10.50%	10.50%
[C]	Coolidge	1.02%	5.72%	0.00%	2.00%	3.00%	3.00%	3.00%	0.00%	0.00%	11.91%	11.88%	9.75%
[C]	Douglas	0.51%	5.72%	0.00%	2.00%	2.50%	2.50%	0.50%	0.00%	0.00%	8.90%	8.87%	8.75%
[C]	EI Mirage	0.72%	5.72%	0.00%	2.00%	3.00%	3.00%	1.00%	0.00%	0.00%	9.61%	9.58%	9.45%
[C]	Eloy	1.00%	5.61%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.78%	9.75%	9.75%
[C]	Florence	1.02%	5.72%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	10.91%	10.88%	8.75%
	Fountain Hills	0.70%	5.61%	0.00%	0.00%	2.60%	2.60%	2.60%	0.00%	0.00%	9.08%	9.05%	9.05%
[C]	Gila Bend	0.70%	5.61%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.48%	9.45%	9.45%
[C]	Gilbert	0.72%	5.72%	0.00%	2.00%	1.50%	1.50%	1.50%	0.00%	0.00%	10.11%	10.08%	7.95%
[C]	Glendale	0.72%	5.72%	0.00%	2.00%	1.80%	1.80%	0.00%	0.00%	0.00%	8.61%	8.58%	8.25%
[C]	Globe	1.01%	5.64%	0.00%	0.50%	1.50%	1.50%	1.50%	2.00%	2.00%	10.82%	10.78%	10.25%
[C]	Goodyear	0.72%	5.72%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.61%	8.58%	8.45%
	Guadalupe	0.70%	5.61%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.48%	9.45%	9.45%
[C]	Hayden	1.02%	5.72%	0.00%	2.00%	3.00%	3.00%	0.00%	0.00%	0.00%	8.91%	8.88%	9.75%
[C]	Huachuca City	0.51%	5.72%	0.00%	2.00%	1.50%	1.50%	0.00%	0.00%	0.00%	8.40%	8.37%	7.75%
[C]	Kearny	1.02%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	8.91%	8.88%	8.88%
[C]	Litchfield Park	0.72%	5.72%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	8.61%	8.58%	8.45%
[C]	Mammoth	1.02%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	8.91%	8.88%	8.88%
	Marana	0.00%	5.61%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%	9.78%	9.75%	9.75%
	Maricopa	1.00%	5.61%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.78%	8.75%	8.75%
[A] [C]	Mesa	0.72%	5.79%	1.18%	3.18%	1.50%	1.50%	0.00%	0.00%	0.00%	9.86%	9.83%	9.20%
[C]	Miami	1.02%	5.72%	2.00%	2.00%	0.00%	0.00%	0.00%	5.00%	5.00%	13.91%	13.88%	13.88%
	Oro Valley	0.00%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.78%	5.75%	5.75%
[A] [C]	Paradise Valley	0.72%	5.73%	0.17%	2.17%	1.40%	1.40%	0.00%	0.00%	0.00%	8.79%	8.76%	8.03%
[C]	Parker	1.02%	5.72%	0.00%	2.00%	3.00%	3.00%	1.00%	0.00%	0.00%	10.03%	10.00%	9.86%
[C]	Peoria	0.72%	5.72%	0.00%	2.00%	3.00%	3.00%	1.00%	0.00%	0.00%	9.61%	9.58%	9.45%
[C]	Phoenix	0.72%	5.72%	2.00%	2.00%	2.70%	0.76%	0.76%	0.00%	0.00%	9.37%	9.33%	9.33%
[C]	Queen Creek	0.72%	5.72%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	10.61%	10.58%	8.45%
[C]	Sahuarita	0.00%	5.72%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	9.89%	9.86%	7.75%
[C]	San Carlos Ind. Res.	0.00%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.17%	2.14%	0.14%
[C]	San Luis	1.53%	5.72%	0.00%	2.00%	2.50%	2.50%	0.50%	0.00%	0.00%	9.93%	9.89%	9.75%
[C]	Scottsdale	0.72%	5.72%	0.00%	2.00%	1.65%	1.65%	0.00%	0.00%	0.00%	8.61%	8.58%	8.10%
[C]	Sierra Vista	0.50%	5.61%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.28%	8.25%	8.25%
[C]	Somerton	1.53%	5.72%	0.00%	2.00%	2.50%	2.50%	0.50%	0.00%	0.00%	9.93%	9.89%	9.75%
[C]	South Tucson	0.00%	5.72%	2.00%	2.00%	2.50%	2.50%	2.50%	0.00%	0.00%	10.39%	10.36%	10.36%
[C]	Superior	1.02%	5.72%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	10.91%	10.88%	10.88%
[C]	Surprise	0.72%	5.72%	0.00%	2.00%	2.20%	2.20%	2.20%	0.00%	0.00%	10.81%	10.78%	8.65%
[C]	Tempe	0.70%	5.61%	0.00%	0.00%	1.80%	1.80%	1.80%	0.00%	0.00%	8.28%	8.25%	8.25%
[C]	Tolleson	0.72%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	8.61%	8.58%	8.58%
[C]	Tombstone	0.51%	5.72%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.40%	8.37%	6.25%
[C]	Tucson	0.00%	5.74%	2.25%	2.25%	2.00%	2.00%	2.00%	0.00%	0.00%	10.16%	10.12%	10.12%
	Wellton	1.50%	5.61%	0.00%	0.00%	2.50%	2.50%	2.50%	0.00%	0.00%	9.78%	9.75%	9.75%
[C]	Wickenburg	0.72%	5.72%	0.00%	2.00%	1.70%	1.70%	0.00%	0.00%	0.00%	8.61%	8.58%	8.15%
[C]	Winkelman	1.02%	5.72%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.91%	8.88%	6.75%
[C]	Youngtown	0.70%	5.61%	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	0.00%	8.48%	8.45%	8.45%
[C]	Yuma	1.53%	5.72%	0.00%	2.00%	1.70%	1.70%	1.70%	0.00%	0.00%	11.13%	11.09%	8.95%

**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%	1.00%	1.00%	1.50%	0.70%	0.25%	0.00%
[B] State and County Effective Rate	6.28%	6.78%	6.28%	6.28%	6.78%	6.78%	7.28%	6.48%	6.03%	5.78%

<b>Statutory State Sales Tax Rate</b>	<b>5.60%</b>
<b>Arizona Corporation Commission Assessment (ACC) Rate</b>	<b>0.14%</b>
<b>Residential Utility Consumer Office Assessment (RUCO) Rate</b>	<b>0.03%</b>

[A] Cities with Property Tax Equivalent Franchise Fee **Effective: August 1, 2004**

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

[C] The Statutory Franchise Fee Rate is 2%

**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.