## Southwest Gas Corporation Nevada

## Taxes and Assessments Not included in Rates

Mill   Franchise   Business   Effective   Rates		State	County and	City Taxes		
Counties   Carson City   0.260%   0.00%   3.50%   3.760%		Mill			Effective	
Counties   Carson City   0.260%   0.00%   3.50%   3.760%	Entity	Tax	Fees	License	Rates	
Clark         Transportation         0.260%         1.00%         4.00%         5.260%           Gas Sales *         0.260%         0.10%         2.65%         3.010%           Churchill         0.260%         2.00%         -         2.260%           Douglas         0.260%         2.00%         -         2.260%           Elko         0.260%         2.00%         -         2.260%           Eureka         0.260%         2.00%         -         2.260%           Humboldt         0.260%         2.00%         -         2.260%           Lander         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         -         2.260%           Washoe         0.260%         2.00%         -         2.260%           Washoe         0.260%         2.00%         -         2.260%           Bettle Mountain         0.260%         2.00%         -         2.260%           Beowawe         0.260%         5.00%         -         5.260%           Carlin         0.260%         5.00%         -         5.260%     <						
Clark         Transportation         0.260%         1.00%         4.00%         5.260%           Gas Sales *         0.260%         0.10%         2.65%         3.010%           Churchill         0.260%         2.00%         -         2.260%           Douglas         0.260%         2.00%         -         2.260%           Elko         0.260%         2.00%         -         2.260%           Eureka         0.260%         2.00%         -         2.260%           Humboldt         0.260%         2.00%         -         2.260%           Lander         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         -         2.260%           Washoe         0.260%         2.00%         -         2.260%           Washoe         0.260%         2.00%         -         2.260%           Bettle Mountain         0.260%         2.00%         -         2.260%           Beowawe         0.260%         5.00%         -         5.260%           Carlin         0.260%         5.00%         -         5.260%     <	Carson City	0.260%	0.00%	3.50%	3.760%	
Gas Sales *         0.260%         0.10%         2.65%         3.010%           Churchill         0.260%         2.00%         -         2.260%           Douglas         0.260%         2.00%         -         2.260%           Elko         0.260%         2.00%         -         2.260%           Eureka         0.260%         2.00%         -         2.260%           Humboldt         0.260%         2.00%         -         2.260%           Lander         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         -         2.260%           Washoe         0.260%         -         -         0.260%           Beowawe         0.260%         -         -         0.260%           Boulder City         0.260%         -         -         0.260%           Carlin						
Churchill         0.260%         2.00%         -         2.260%           Douglas         0.260%         2.00%         -         2.260%           Elko         0.260%         2.00%         -         2.260%           Eureka         0.260%         2.00%         -         2.260%           Humboldt         0.260%         2.00%         -         2.260%           Lander         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         -         2.260%           Washoe         0.260%         2.00%         -         2.260%           Washoe         0.260%         2.00%         -         2.260%           Washoe         0.260%         2.00%         -         0.260%           Washoe         0.260%         2.00%         -         0.260%           Beowawe         0.260%         -         -         0.260%           Boulder City         0.260%         -         -         0.260%           Carlin         0.260%         5.00%         -         2.260%           Carlin         0.260	Transportation	0.260%	1.00%	4.00%	5.260%	
Douglas         0.260%         2.00%         -         2.260%           Elko         0.260%         2.00%         -         2.260%           Eureka         0.260%         2.00%         -         2.260%           Humboldt         0.260%         2.00%         -         2.260%           Lander         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         -         2.260%           Pershing         0.260%         2.00%         -         2.260%           Washoe         0.260%         2.00%         -         2.260%           Inside City Limits           Battle Mountain         0.260%         -         -         0.260%           Beowawe         0.260%         -         -         0.260%           Boulder City         0.260%         5.00%         -         5.260%           Carlin         0.260%         5.00%         -         5.260%           Carlin         0.260%         5.00%         -         2.260%           Carson City         0.260%         0.00%         3.50%         3.760%           Balko         0.260%         -         -	Gas Sales *	0.260%	0.10%	2.65%	3.010%	
Elko         0.260%         2.00%         -         2.260%           Eureka         0.260%         2.00%         -         2.260%           Humboldt         0.260%         2.00%         -         2.260%           Lander         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         -         2.260%           Pershing         0.260%         2.00%         -         2.260%           Washoe         0.260%         2.00%         -         2.260%           Inside City Limits           Bettle Mountain         0.260%         -         -         0.260%           Beowawe         0.260%         -         -         0.260%           Boulder City         0.260%         -         -         0.260%           Boulder City         0.260%         5.00%         -         5.260%           Carlin         0.260%         5.00%         -         2.260%           Carlin         0.260%         0.00%         3.50%         3.760%           Carson City         0.260%         0.00%         3.50%         3.760%           Elko         0.260%         -         -	Churchill	0.260%	2.00%	-	2.260%	
Eureka         0.260%         2.00%         -         2.260%           Humboldt         0.260%         2.00%         -         2.260%           Lander         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         -         2.260%           Pershing         0.260%         2.00%         -         2.260%           Inside City Limits           Battle Mountain         0.260%         -         -         0.260%           Beowawe         0.260%         -         -         0.260%           Boulder City         0.260%         -         -         0.260%           Carlin         0.260%         5.00%         -         5.260%           Carson City         0.260%         5.00%         -         2.260%           Carson City         0.260%         0.00%         3.50%         3.760%           Dayton         0.260%         -         -         0.260%           Elko         0.260%         -         -         0.260%           Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%	Douglas	0.260%	2.00%	-	2.260%	
Humboldt	Elko	0.260%	2.00%	-	2.260%	
Lander         0.260%         2.00%         -         2.260%           Lyon         0.260%         2.00%         2.00%         4.260%           Pershing         0.260%         2.00%         -         2.260%           Washoe         0.260%         2.00%         -         2.260%           Inside City Limits           Battle Mountain         0.260%         -         -         0.260%           Beowawe         0.260%         -         -         0.260%           Boulder City         0.260%         -         -         0.260%           Boulder City         0.260%         5.00%         -         5.260%           Carlin         0.260%         5.00%         -         2.260%           Carson City         0.260%         0.00%         3.50%         3.760%           Dayton         0.260%         0.00%         3.50%         3.760%           Elko         0.260%         -         -         0.260%           Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Genoa         0.260%         -	Eureka	0.260%	2.00%	-	2.260%	
Lyon         0.260%         2.00%         2.00%         4.260%           Pershing         0.260%         2.00%         -         2.260%           Washoe         0.260%         2.00%         -         2.260%           Inside City Limits           Battle Mountain         0.260%         -         -         0.260%           Beowawe         0.260%         -         -         0.260%           Boulder City         0.260%         5.00%         -         5.260%           Carlin         0.260%         5.00%         -         2.260%           Carson City         0.260%         0.00%         3.50%         3.760%           Dayton         0.260%         0.00%         3.50%         3.760%           Elko         0.260%         -         -         0.260%           Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         -	Humboldt	0.260%	2.00%	-	2.260%	
Pershing	Lander	0.260%	2.00%	-	2.260%	
Nashoe	Lyon	0.260%	2.00%	2.00%	4.260%	
Battle Mountain   0.260%   -   -   0.260%	Pershing	0.260%	2.00%	-	2.260%	
Battle Mountain         0.260%         -         -         0.260%           Beowawe         0.260%         -         -         0.260%           Boulder City         0.260%         5.00%         -         5.260%           Carlin         0.260%         2.00%         -         2.260%           Carson City         0.260%         0.00%         3.50%         3.760%           Dayton         0.260%         -         -         0.260%           Elko         0.260%         2.00%         -         2.260%           Fallon         0.260%         2.00%         -         2.260%           Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Gardnerville         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         -         -         0.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock	Washoe	0.260%	2.00%	-	2.260%	
Battle Mountain         0.260%         -         -         0.260%           Beowawe         0.260%         -         -         0.260%           Boulder City         0.260%         5.00%         -         5.260%           Carlin         0.260%         2.00%         -         2.260%           Carson City         0.260%         0.00%         3.50%         3.760%           Dayton         0.260%         -         -         0.260%           Elko         0.260%         2.00%         -         2.260%           Fallon         0.260%         2.00%         -         2.260%           Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Gardnerville         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         -         -         0.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock	Inside City Limits					
Beowawe         0.260%         -         -         0.260%           Boulder City         0.260%         5.00%         -         5.260%           Carlin         0.260%         2.00%         -         2.260%           Carson City         0.260%         0.00%         3.50%         3.760%           Dayton         0.260%         -         -         0.260%           Elko         0.260%         2.00%         -         2.260%           Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Gardnerville         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         -         -         0.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         -         -         0.260%           North Las Vegas	Rattle Mountain	1	- Oity Ellillio		0.260%	
Boulder City         0.260%         5.00%         -         5.260%           Carlin         0.260%         2.00%         -         2.260%           Carson City         0.260%         0.00%         3.50%         3.760%           Dayton         0.260%         -         -         0.260%           Elko         0.260%         2.00%         -         2.260%           Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Gardnerville         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         -         -         0.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           Primm         0			_			
Carlin         0.260%         2.00%         -         2.260%           Carson City         0.260%         0.00%         3.50%         3.760%           Dayton         0.260%         -         -         0.260%           Elko         0.260%         2.00%         -         2.260%           Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Gardnerville         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         -         -         0.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         -         -         0.260%           Primm         0.			5.00%			
Carson City         0.260%         0.00%         3.50%         3.760%           Dayton         0.260%         -         -         0.260%           Elko         0.260%         2.00%         -         2.260%           Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Gardnerville         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         -         -         0.260%           Haughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         2.00%         -         2.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         -         -         0.260%           Wabuska						
Dayton         0.260%         -         -         0.260%           Elko         0.260%         2.00%         -         2.260%           Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Gernley         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         1.00%         4.00%         5.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wadsworth				3 50%		
Elko         0.260%         2.00%         -         2.260%           Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Gardnerville         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         1.00%         4.00%         5.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Washoe V			-	-		
Fallon         0.260%         2.00%         -         2.260%           Fernley         0.260%         0.00%         3.00%         3.260%           Gardnerville         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         1.00%         4.00%         5.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Washoe Valley         0.260%         -         -         0.260%           Win			2 00%	_		
Fernley         0.260%         0.00%         3.00%         3.260%           Gardnerville         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         1.00%         4.00%         5.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Winnemucca         0.260%         -         -         0.260%				_		
Gardnerville         0.260%         -         -         0.260%           Genoa         0.260%         -         -         0.260%           Henderson         0.260%         1.00%         4.00%         5.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%				3 00%		
Genoa         0.260%         -         -         0.260%           Henderson         0.260%         1.00%         4.00%         5.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%			-	-		
Henderson         0.260%         1.00%         4.00%         5.260%           Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%			-	_		
Laughlin         0.260%         -         -         0.260%           Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Washoe Valley         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%			1.00%	4.00%		
Las Vegas         0.260%         5.00%         -         5.260%           Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Washoe Valley         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%	Laughlin		-	-		
Lovelock         0.260%         2.00%         -         2.260%           Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Washoe Valley         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%			5.00%	-		
Minden         0.260%         -         -         0.260%           North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Washoe Valley         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%		0.260%		-		
North Las Vegas         0.260%         5.00%         -         5.260%           Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Washoe Valley         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%			-	-		
Primm         0.260%         -         -         0.260%           Pymd Lk Ind Res         0.260%         2.00%         -         2.260%           Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Washoe Valley         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%	North Las Vegas	0.260%	5.00%	-		
Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Washoe Valley         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%			-	-		
Silver Springs         0.260%         -         -         0.260%           Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Washoe Valley         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%			2.00%			
Wabuska         0.260%         -         -         0.260%           Wadsworth         0.260%         -         -         0.260%           Washoe Valley         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%			-			
Wadsworth         0.260%         -         -         0.260%           Washoe Valley         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%			-	-		
Washoe Valley         0.260%         -         -         0.260%           Winnemucca         0.260%         2.00%         -         2.260%			-			
Winnemucca 0.260% 2.00% - 2.260%			-	-		
			2.00%	-		
				-		

State Mill Tax Consists of the Following:	
Public Utilities Commission of Nevada	0.190%
Utility Consumers' Advocate	0.070%

In Addition to the Above - There are Two State Taxes on Consumption

Universal Energy Charge (UEC)	\$.0033 / Therm	
Nevada Modified Business Tax (MBT)	\$.00051 / Therm	

<sup>\*</sup> Clark County allows 45% reduction for the cost of gas. The Gas Sales rate has been adjusted accordingly.

## **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.