

**Southwest Gas Corporation  
Nevada**

Adjustment No. 39  
Sheet 1 of 1

**Taxes and Assessments Not included in Rates**

Entity	State Mill Tax	County Taxes		City Taxes		Effective Rates
		Franchise Fees	Business License	Franchise Fees	Business License	
<b>Counties</b>						
Carson City	0.245%		5.00%			5.245%
Clark	0.245%		5.00%			5.245%
Churchill	0.245%	2.00%				2.245%
Douglas	0.245%	2.00%	2.50%			4.745%
Elko	0.245%	2.00%				2.245%
Eureka	0.245%	2.00%				2.245%
Humboldt	0.245%	2.00%				2.245%
Lander	0.245%	2.00%				2.245%
Lyon	0.245%	2.00%	3.00%			5.245%
Pershing	0.245%	2.00%				2.245%
Washoe	0.245%	2.00%				2.245%
<b>Inside City Limits</b>						
Boulder City	0.245%			5.00%		5.245%
Carlin	0.245%			2.00%		2.245%
Carson City	0.245%				5.00%	5.245%
Elko	0.245%			2.00%		2.245%
Fallon	0.245%			2.00%		2.245%
Fernley	0.245%				5.00%	5.245%
Henderson	0.245%				5.00%	5.245%
Las Vegas	0.245%			5.00%		5.245%
Lovelock	0.245%			2.00%		2.245%
North Las Vegas	0.245%			5.00%		5.245%
Pymd Lk Ind Res	0.245%			2.00%		2.245%
Washoe City	0.245%			2.00%		2.245%
Winnemucca	0.245%			2.00%		2.245%
Yerington	0.245%			2.00%		2.245%

<b>State Mill Tax Consists of the Following:</b>	
Public Utilities Commission of Nevada	0.195%
Utility Consumers' Advocate	0.050%

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

Universal Energy Charge (UEC)	\$0.0033 / Therm
Nevada Modified Business Tax (MBT)	\$0.00119 / Therm

**GENERAL**

The charges of the Utility do not include the applicable proportionate part of any taxes or 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.

Dated Effective: October 1, 2012