

September 8, 2025

Arizona Corporation Commission Compliance Section, Utilities Division 1200 West Washington Street Phoenix, AZ 85007-2996

Re: Tax Adjustment No. 156; TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES.

Dear Ms. Paladino and Mr. Baxter:

Pursuant to Commission Decision Nos. 55707 and 55708, Southwest Gas Corporation submits Adjustment No. 156 to "Taxes and Assessments on Gas Sales Not Included in Rates".

The attached adjustment reflects the following tax rate changes effective October 1, 2025:

• **City of Maricopa**: Effective October 1, 2025, City of Maricopa TPT rate will increase from 2.00% to 2.50%.

Southwest Gas will post the revised tax sheet on its website, www.swgas.com.

Respectfully,

Doran A. Miller

Manager/Regulation and Government Affairs

Adjustment No. 156

SOUTHWEST GAS CORPORATION

ARIZONA TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

	TAXES AND ASSESSMENTS ON GAS SALES						S NOT INCLU			T															
		COUNTY SALES TAX STATE SALES TAX				CITY TAXES Franchise Fees Capital Expenditures Sales Tax Business Taxes													TOTAL EFFECTIVE RATES (Includes ACC and RUCO rates, as applicable)						
Foot Note		Effective	Effective	Effective	Effective	Effective	Effective	Effective	Fffective	es Effective	Effective C	apital Expendit	tures Effective			Sale Effective	s I ax Effective	Effective	Е	Business Tax	es	(Includes	s ACC and RUC	O rates, as appi	licable)
	City	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	TFF/PTEFF	Statutory	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Residential	Commercial	Industrial	Transport
	Apache Junction (Pinal County)	1.10%	1.10%	1.10%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.40%	3.40%	3.40%	3.40%	0.00%	0.00%	0.00%	10.50%	10.42%	10.42%	10.42%
	Apache Junction (Maricopa Co.)	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.40%	3.40%	3.40%	3.40%	0.00%	0.00%	0.00%	10.09%	10.02%	10.02%	10.02%
	Avondale	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.32%	11.25%	9.12%	9.12%
	Benson	0.50%	1.00%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	9.99%	9.92%	9.92%	9.92%
	Bisbee	0.52% 0.70%	0.52%	0.52% 0.72%	5.78% 5.61%	5.78% 5.61%	5.78% 5.72%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	13.18%		13.10%	13.10% 9.62%
	Buckeye Bullhead City	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00% 2.00%	0.00% 2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	3.00% 2.00%	3.00%	3.00% 2.00%	0.00% 2.00%	0.00%	0.00%	0.00%	8.82% 10.10%	8.75%	9.62% 10.03%	9.62%
	Carefree	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.95%	13.87%	13.87%	13.87%
	Casa Grande	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.36%	13.29%	13.29%	13.29%
	Cave Creek	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.95%	13.87%	13.87%	13.87%
	Chandler	0.72%	0.72%	0.72%	5.72%	5.72%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.75%	2.75%	2.75%	2.75%	0.00%	0.00%	0.00%	11.57%	11.50%	11.50%	9.50%
	Clifton	0.51%	0.51%	0.51%	5.72%	5.72%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	11.62%	11.54%	11.54%	9.54%
[D]	Colorado Riv. Ind. Res	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	9.98%	9.98%	9.98%	9.98%
	Coolidge	1.15% 0.52%	1.15% 0.52%	1.15% 0.52%	5.84% 5.78%	5.84% 5.78%	5.84% 5.78%	2.00%	2.00%	2.00%	2.00%	2.00% 1.00%	2.00%	0.00%	3.00%	3.00%	3.00% 3.80%	3.00%	0.00%	0.00%	0.00%	14.36% 13.48%	14.29%	14.29% 13.40%	14.29%
	Douglas El Mirage	0.52%	0.52%	0.52%	5.76%	5.76%	5.70%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	3.80%	3.80%	3.80%	3.80%	0.00%	0.00%	0.00%	13.48%		13.40%	13.40%
	Elov	1.12%	1.12%	1.12%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.23%	1	12.15%	12.15%
	Florence	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.36%	13.29%	13.29%	13.299
	Fountain Hills	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.90%	2.90%	2.90%	2.90%	0.00%	0.00%	0.00%	9.59%	9.52%	9.52%	9.52%
	Gila Bend	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	14.45%	14.37%	14.37%	14.37%
	Gila River Indian Community	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.00%	6.00%	6.00%	0.00%	0.00%	0.00%	0.00%	6.69%	12.62%	12.62%	12.62%
	Gilbert	0.72% 0.70%	0.72% 0.70%	0.72%	5.72%	5.72% 5.61%	5.72% 5.84%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.82%	10.75%	10.75%	10.75%
	Glendale		1.04%		5.61% 5.84%		5.84%	0.00%	0.00%	2.00%	0.00%	0.00%	2.00%	0.00%	2.90%	2.90%	2.90%	2.90%	0.00%	0.00%	0.00%	13.85%	13.77%	9.52%	9.52%
	Globe Goodyear	1.04% 0.70%	0.70%	1.04% 0.72%	5.61%	5.84% 5.61%	5.72%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	3.30% 2.50%	3.30%	3.30% 2.50%	3.30% 2.50%	3.00%	3.00% 0.00%	3.00%	17.56% 11.32%	17.48% 11.25%	17.48% 9.12%	14.48% 9.12%
	Guadalupe	0.70%	0.70%	0.72%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.69%	10.62%	10.62%	10.62%
	Hayden	1.00%	1.00%	1.02%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.13%	12.05%	9.92%	9.92%
	Huachuca City	0.50%	0.50%	0.51%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	1.90%	1.90%	1.90%	0.00%	0.00%	0.00%	0.00%	8.61%	8.54%	8.32%	8.32%
	Kearny	1.15%	1.15%	1.15%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	15.36%	15.29%	15.29%	15.29%
	Litchfield Park	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.80%	2.80%	2.80%	0.00%	0.00%	0.00%	0.00%	8.82%	8.75%	9.42%	9.42%
	Mammoth	1.15% 0.50%	1.15% 0.50%	1.15% 0.50%	5.84% 5.61%	5.84% 5.61%	5.84% 5.61%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	15.36% 10.49%	15.29%	15.29%	15.29% 10.42%
	Marana Maricopa	1.12%	1.12%	1.12%	5.72%	5.72%	5.72%	0.00% 2.00%	0.00% 2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.50%	2.50%	4.00% 2.50%	2.50%	0.00%	0.00%	0.00%	10.49%	10.42%	10.42% 11.65%	11.65%
[A]	Mesa	0.73%	0.73%	0.73%	5.85%	5.85%	5.85%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.30%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.27%	13.19%	13.19%	13.19%
	Miami	1.02%	1.02%	1.02%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.13%	9.05%	9.05%	9.05%
	Oro Valley	0.50%	0.50%	0.50%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.49%	10.42%	10.42%	10.42%
	Paradise Valley	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	13.45%	13.37%	13.37%	13.37%
	Parker	1.03%	1.03%	1.03%	5.78%	5.78%	5.78%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.19%	13.12%	13.12%	13.12%
	Peoria	0.73% 1.02%	0.70%	0.73%	5.84% 5.72%	5.61% 5.61%	5.84% 5.72%	2.00%	0.00%	2.00%	2.00%	0.00%	2.00%	0.00%	3.30%	3.30%	3.30%	3.30%	0.00%	0.00%	0.00%	14.25%	14.17%	14.17%	9.92%
	Pima Phoenix	0.72%	0.70%	0.72%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00% 2.71%	2.00%	0.00%	0.00%	0.00%	11.13%	11.05%	11.05% 11.51%	8.92% 9.33%
	Queen Creek	0.70%	0.70%	0.72%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.25%	2.25%	2.25%	2.25%	0.00%	0.00%	0.00%	11.07%	11.00%	8.87%	8.87%
	Sahuarita	0.50%	0.50%	0.51%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	4.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.62%	10.54%	10.42%	10.42%
	Salt River Pima Maricopa Ind. Res	0.70%	0.70%	0.70%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.75%	1.75%	0.00%	1.75%	0.00%	0.00%	0.00%	8.44%	8.37%	8.37%	6.62%
	San Carlos Ind. Res.	1.00%	1.00%	1.02%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.37%	6.30%	4.30%	4.30%
	San Luis	1.11%	1.11%	1.14%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	13.24%		11.03%	11.03%
	Scottsdale Sierra Vista	0.72% 0.52%	0.72% 0.52%	0.72% 0.52%	5.75% 5.78%	5.75% 5.78%	5.75% 5.78%	2.00%	2.00%	2.00%	0.50%	0.50% 1.00%	0.50% 1.00%	0.00%	1.70%	1.70%	1.70% 2.00%	1.70% 2.00%	0.00%	0.00%	0.00%	11.05% 11.68%	10.98%	10.98% 11.60%	10.98%
	Sierra Vista Somerton	1.11%	1.11%	1.14%	5.78%	5.78%	5.78%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	3.30%	3.30%	3.30%	3.30%	0.00%	0.00%	0.00%	11.68%	11.60%	11.60%	11.60%
	South Tucson	0.51%	0.50%	0.51%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	5.50%	5.50%	5.50%	5.50%	0.00%	0.00%	0.00%	14.12%	14.04%	14.04%	11.92%
	Superior	1.14%	1.14%	1.14%	5.78%	5.78%	5.78%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	14.30%		14.22%	14.22%
	Surprise	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.80%	2.80%	2.80%	2.80%	0.00%	0.00%	0.00%	13.15%	13.07%	13.07%	13.07%
	Tempe	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	1.80%	1.80%	1.80%	1.80%	0.00%	0.00%	0.00%	12.75%	12.67%	12.67%	12.67%
	Thatcher	1.02%	1.00%	1.02%	5.72%	5.61%	5.72%	2.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.63%	11.55%	11.55%	9.42%
	Tolleson	0.72% 0.52%	0.70% 0.52%	0.72% 0.52%	5.72% 5.84%	5.61% 5.84%	5.72% 5.84%	2.00%	0.00%	2.00%	0.00% 2.00%	0.00%	0.00%	0.00%	2.50%	2.50%	0.00%	0.00%	0.00%	0.00%	0.00%	8.82% 10.74%	8.75%	11.25% 10.66%	6.62%
[C]	Tombstone Tucson	0.52%	0.52%	0.52%	5.84%	6.02%	5.84%	2.00%	2.00%	2.00%	2.00% 1.00%	2.00%	2.00%	0.00%	0.00% 2.60%	0.00%	0.00% 2.60%	0.00% 2.60%	0.00%	0.00%	0.00%	10.74% 15.37%	10.66%	10.66% 15.29%	10.66%
[O]	Wellton	1.11%	1.11%	1.11%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	10.61%	10.53%	10.53%	10.53%
	Wickenburg	0.70%	0.70%	0.73%	5.61%	5.61%	5.84%	0.00%	0.00%	2.00%	0.00%	0.00%	2.00%	0.00%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%	0.00%	13.15%	13.07%	8.82%	8.829
	Willcox	1.00%	1.00%	1.00%	5.61%	5.61%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	10.00%	9.92%	9.92%	9.92%
	Winkelman	1.00%	1.00%	1.02%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.13%	9.05%	6.92%	6.92%
	Youngtown	0.72%	0.72%	0.72%	5.78%	5.78%	5.78%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.88%	12.81%	12.81%	12.81%
	Yuma	1.11%	1.11%	1.14%	5.61%	5.61%	5.72%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	1.70%	1.70%	1.70%	1.70%	0.00%	0.00%	0.00%	10.94%	10.87%	8.73%	8.73%

Effective: October 1, 2025

SOUTHWEST GAS CORPORATION ARIZONA

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

	COUNTY SALES TAX STATE SALES TAX					CITY TAXES														TOTAL EFFECTIVE RATES					
		0	ONT TOALLO	iAA	STATE GALLS TAX			Franchise Fees			Capital Expenditures			Sales Tax			Business Taxes			(Includes ACC and RUCO rates, as applicable)			pplicable)		
Foot No	e	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective			Effective	Effective	Effective							
	City	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	TFF/PTEFF	Statutory	Industrial	Transport	Res/Com.	Industrial	Transport	Res/Com.	Residential	Commercial	Industrial	Transport

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%	1.00%	0.50%	1.00%	0.70%	0.00%	0.50%	1.10%	1.112%
[B]	State and County Effective Rate			6.49%	7.00%	7.00%	6.49%	7.00%	6.69%	5.99%	6.49%	7.10%	7.11%

Statutory State Sales Tax Rate	5.60%
Arizona Corporation Commission Assessment (ACC) Rate	0.300%
Residential Utility Consumer Office Assessment (RUCO) Rate	0.070%

[A] Cities with Property Tax Equivalent Franchise Fee [B] For Residential Customers the Effective Rate Includes State Sales Tax, ACC and RUCO

[C] Transportation Customers subject to a Transportation Franchise Fee (TFF)
[D] Utility Business Activity Tax

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 hereunc

The Industrial classification applies to electric generation (G-60) customers, unless otherwise note

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.