

July 31, 2025

Via Email

Ranelle Paladino – Utilities Division Director Briton Baxter - Utilities Division Director Arizona Corporation Commission 1200 West Washington Street Phoenix, AZ 85007-2996

Re: Tax Adjustment No. 155; 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 the revised Adjustment No. 155 to "Taxes and Assessments on Gas Sales Not Included in Rates".

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

- Cochise County: Effective August 1, 2025, Cochise County TPT combined rate will decrease from 1.00% to 0.50%.
- State of Arizona: Effective August 1, 2025, the Arizona ACC and RUCO mill
 assessment periodic review has been performed and it has been determined the ACC
 rate should increase from 0.25% to 0.30% and the RUCO rate should increase from
 0.04% to 0.07%

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

Respectfully,

Doran A. Miller

Manager/Regulation and Government Affairs

Cc: Mary Mee, Compliance and Enforcement Manager – Utilities Division

Adjustment No. 155

SOUTHWEST GAS CORPORATION ARIZONA

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATE

	T	TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES COUNTY SALES TAX STATE SALES TAX CITY TAXES														TOTAL EFFECTIVE RATES									
		Capital Expenditures Sales Tax Business Taxes														(Includes ACC and RUCO rates, as applicable)									
oot Note		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
	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%	10.429
	Apache Junction (Maricopa Co.) Avondale	0.70%	0.70%	0.70% 0.72%	5.61% 5.61%	5.61% 5.61%	5.61% 5.72%	0.00%	0.00%	0.00% 2.00%	0.00%	0.00%	0.00%	0.00%	3.40% 2.50%	3.40% 2.50%	3.40% 2.50%	3.40% 2.50%	0.00%	0.00%	0.00%	10.09%	10.02%	10.02% 9.12%	10.029
	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%	9.929
	Bisbee	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	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%	13.109
	Buckeye	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%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	0.00%	8.82%	8.75%	9.62%	9.629
	Bullhead City	0.00%	0.00%	0.00%	5.72%	5.72%	5.72%	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%	10.10%	10.03%	10.03%	10.039
	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%	13.879
	Casa Grande Cave Creek	1.15% 0.73%	1.15% 0.73%	1.15% 0.73%	5.84% 5.84%	5.84% 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% 3.00%	0.00%	0.00%	0.00%	13.36% 13.95%	13.29%	13.29% 13.87%	13.299
	Cave Creek Chandler	0.73%	0.73%	0.73%	5.72%	5.72%	5.72%	2.00%	2.00% 0.00%	2.00%	2.00%	0.00%	0.00%	0.00%	2.75%	3.00% 2.75%	3.00% 2.75%	2.75%	0.00%	0.00%	0.00%	13.95%	13.87%	13.87%	9.509
	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%	9.549
[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%	9.989
	Coolidge	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%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	14.36%	14.29%	14.29%	14.299
	Douglas	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	3.80%	3.80%	3.80%	3.80%	0.00%	0.00%	0.00%	13.48%		13.40%	
	El Mirage	0.72%	0.72%	0.72%	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%	11.82%	11.75%	11.75%	
	Eloy Florence	1.12% 1.15%	1.12% 1.15%	1.12%	5.72% 5.84%	5.72% 5.84%	5.72% 5.84%	2.00%	2.00%	2.00%	0.00% 2.00%	0.00% 2.00%	0.00% 2.00%	0.00%	3.00% 2.00%	3.00% 2.00%	3.00% 2.00%	3.00% 2.00%	0.00%	0.00%	0.00%	12.23% 13.36%	12.15%	12.15% 13.29%	12.159
	Florence Fountain Hills	0.70%	0.70%	0.70%	5.84%	5.84%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	2.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	9.59%	9.52%	13.29% 9.52%	13.299 9.529
	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%	9.52%	14.37%	9.527
	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%	12.629
	Gilbert	0.72%	0.72%	0.72%	5.72%	5.72%	5.72%	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	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%	2.90%	2.90%	2.90%	2.90%	0.00%	0.00%	0.00%	13.85%	13.77%	9.52%	9.52%
	Globe	1.04%	1.04%	1.04%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	3.30%	3.30%	3.30%	3.30%	3.00%	3.00%	3.00%	17.56%	17.48%	17.48%	14.48%
	Goodyear	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%	9.129
	Guadalupe Havden	0.70%	0.70% 1.00%	0.70% 1.02%	5.61% 5.61%	5.61% 5.61%	5.61% 5.72%	0.00%	0.00%	0.00% 2.00%	0.00%	0.00%	0.00%	0.00%	4.00% 3.00%	4.00% 3.00%	4.00% 3.00%	4.00% 3.00%	0.00%	0.00%	0.00%	10.69% 12.13%	10.62%	10.62% 9.92%	10.629 9.929
	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%	
	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%	
	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%	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%
	Marana	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%	10.429
	Maricopa	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%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	11.23%	11.15%	11.15%	11.159
[A]	Mesa	0.73%	0.73%	0.73%	5.85%	5.85%	5.85% 5.72%	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%	13.199
	Miami Oro Vallev	1.02% 0.50%	1.02% 0.50%	1.02% 0.50%	5.72% 5.61%	5.72% 5.61%	5.72%	2.00% 0.00%	2.00% 0.00%	2.00% 0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 4.00%	0.00% 4.00%	0.00% 4.00%	0.00% 4.00%	0.00%	0.00%	0.00%	9.13%	9.05%	9.05%	9.059
	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%	13.379
	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%	13.129
	Peoria	0.73%	0.70%	0.73%	5.84%	5.61%	5.84%	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%	9.929
	Pima	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%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	11.13%	11.05%	11.05%	
	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%	2.70%	2.76%	2.71%	2.76%	0.00%	0.00%	0.00%	11.58%	11.51%	11.51%	
	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%	8.879
	Sahuarita Salt River Pima Maricopa Ind. Res	0.50%	0.50%	0.51%	5.61% 5.61%	5.61% 5.61%	5.72% 5.61%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	4.00% 1.75%	2.00% 1.75%	2.00%	2.00% 1.75%	0.00%	0.00%	0.00%	10.62% 8.44%	10.54%	10.42% 8.37%	10.429
	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%	4.309
	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%	13.17%	11.03%	4.307
	Scottsdale	0.72%	0.72%	0.72%	5.75%	5.75%	5.75%	2.00%	2.00%	2.00%	0.50%	0.50%	0.50%	0.00%	1.70%	1.70%	1.70%	1.70%	0.00%	0.00%	0.00%	11.05%	10.98%	10.98%	10.989
•	Sierra Vista	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	2.00%	2.00%	2.00%	1.00%	1.00%	1.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	11.68%		11.60%	11.609
	Somerton	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%	3.30%	3.30%	3.30%	3.30%	0.00%	0.00%	0.00%	12.54%	12.47%	10.33%	10.339
	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%	11.929
	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 Tempe	0.73% 0.73%	0.73% 0.73%	0.73% 0.73%	5.84% 5.84%	5.84% 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% 12.75%	13.07%	13.07% 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%	12.75%	12.67%	12.67%	9.429
	Tolleson	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%	2.50%	2.50%	0.00%	0.00%	0.00%	0.00%	0.00%	8.82%	8.75%	11.25%	6.62
	Tombstone	0.52%	0.52%	0.52%	5.84%	5.84%	5.84%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.74%	10.66%	10.66%	10.669
[C]	Tucson	0.52%	0.54%	0.52%	5.86%	6.02%	5.86%	2.00%	2.00%	2.00%	1.00%	0.00%	1.00%	2.00%	2.60%	2.60%	2.60%	2.60%	1.50%	0.00%	1.50%	15.37%	15.29%	15.29%	12.469
	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%	8.82
	Willcox	1.00%	1.00%	1.00%	5.61% 5.61%	5.61%	5.61% 5.72%	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%	9.929
	Winkelman Youngtown	1.00% 0.72%	1.00%	1.02% 0.72%	5.61%	5.61% 5.78%	5.72%	0.00% 2.00%	0.00% 2.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 3.00%	0.00%	0.00%	0.00%	9.13%	9.05%	6.92%	6.929
	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%		8.73%	

Effective: August 1, 2025

SOUTHWEST GAS CORPORATION ARIZONA

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

		co	COUNTY SALES TAX STATE SALES TAX					CITY TAXES													TOTAL EFFECTIVE RATES				
		GOORTT GALLOTAX GTATE GALLOTAX			^^		Franchise Fe	es	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.