



## SOUTHWEST GAS CORPORATION

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](http://www.swgas.com).

Respectfully,

Doran A. Miller

Manager/Regulation and Government Affairs

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

SOUTHWEST GAS CORPORATION  
ARIZONA  
TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

Foot Note	City	COUNTY SALES TAX			STATE SALES TAX			CITY TAXES																	TOTAL EFFECTIVE RATES			
		Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Franchise Fees			Capital Expenditures			TFF/PTEFF	Sales Tax				Business Taxes			(Includes ACC and RUCO rates, as applicable)						
								Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.		Statutory	Effective Industrial	Effective Transport	Effective 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%	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%	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%	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%	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%	0.52%	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%	13.10%	13.10%			
	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%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	8.82%	8.75%	9.62%	9.62%			
	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%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.10%	10.03%	10.03%	10.03%		
	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%	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%	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%	0.00%	3.00%	3.00%	3.00%	9.98%	9.98%	9.98%	9.98%		
	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%	14.29%			
	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%	13.40%	13.40%			
	El Mirage	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%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	11.82%	11.75%	11.75%	11.75%		
	Eloy	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%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.23%	12.15%	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%	13.29%			
	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%	0.72%	0.72%	5.72%	5.72%	5.72%	2.00%	2.00%	2.00%	0.00%	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%	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%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.32%	11.25%	9.12%	9.12%		
	Guadalupe	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%	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%	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%	0.00%	2.80%	2.80%	2.80%	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%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.49%	10.42%	10.42%	10.42%		
	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%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	11.23%	11.15%	11.15%	11.15%		
[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%	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%	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%	9.92%			
	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%	8.92%			
	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%	0.00%	2.70%	2.76%	2.71%	2.76%	0.00%	0.00%	0.00%	11.58%	11.51%	11.51%	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.							

SOUTHWEST GAS CORPORATION  
ARIZONA  
TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

Foot Note	City	COUNTY SALES TAX			STATE SALES TAX			CITY TAXES													TOTAL EFFECTIVE RATES			
		Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Franchise Fees			Capital Expenditures			Sales Tax				Business Taxes			(Includes ACC and RUCO rates, as applicable)			
								Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	TFF/PTEFF	Statutory	Effective Industrial	Effective Transport	Effective Res/Com.	Industrial	Transport	Res/Com.	Residential	Commercial	Industrial

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
- Effective: August 1, 2025

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.