



SOUTHWEST GAS CORPORATION

July 30, 2026

Arizona Corporation Commission
Compliance Section, Utilities Division
util-compliance@azcc.gov
1200 West Washington Street
Phoenix, AZ 85007-2996

Re: **Tax Adjustment Nos. 158 and 159; 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 Nos. 158 and 159 to "*Taxes and Assessments on Gas Sales Not Included in Rates*". The attached adjustments reflect the following tax rate changes:

Tax Adjustment No. 158 effective July 1, 2026:

- **Cochise County:** Effective July 1, 2026, Cochise County TPT combined rate will increase from 0.5% to 1.0%.
- **Town of Florence:** Effective July 1, 2026, Town of Florence, Arizona TPT rate will increase from 2.00% to 3.50%.

Tax Adjustment No. 159, effective August 1, 2026

- **State of Arizona:** Effective August 1, 2026, the Arizona ACC and RUCO mill assessment periodic review has been performed and it has been determined the ACC rate should increase from 0.30% to 0.34% and the RUCO rate should decrease from 0.07% to 0.05%.
- **Huachuca, City:** Effective August 1, 2026, Huachuca City, Arizona TPT rate will increase from 1.90% to 2.90%.

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

Respectfully,

Doran A. Miller

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	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%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	14.86%	14.79%	14.79%	14.79%		
	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%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.73%	11.65%	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%	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%	1.00%	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%	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%	0.00%	2.25%	2.25%	2.25									

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														1.00%	1.00%	1.00%	0.50%	1.00%	0.70%	0.00%	0.50%	1.10%	1.112%
[B]	State and County Effective Rate														7.00%	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

Effective: July 1, 2026

[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.

**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	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%	0.00%	3.40%	3.40%	3.40%	3.40%	0.00%	0.00%	0.00%	10.52%	10.46%	10.46%	10.46%	
	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%	0.00%	3.40%	3.40%	3.40%	3.40%	0.00%	0.00%	0.00%	10.12%	10.06%	10.06%	10.06%	
	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%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.34%	11.29%	9.16%	9.16%	
	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%	0.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	10.52%	10.46%	10.46%	10.46%	
	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%	0.00%	0.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	13.71%	13.66%	13.66%	13.66%	
	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%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	0.00%	8.84%	8.79%	9.66%	9.66%	
	Bulhead 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%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.12%	10.07%	10.07%	10.07%	
	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%	2.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.97%	13.91%	13.91%	13.91%	
	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%	2.00%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.38%	13.33%	13.33%	13.33%	
	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%	2.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.97%	13.91%	13.91%	13.91%	
	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%	0.00%	0.00%	2.75%	2.75%	2.75%	2.75%	0.00%	0.00%	0.00%	11.59%	11.54%	11.54%	9.54%	
	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%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	11.64%	11.58%	11.58%	9.58%	
[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%	0.00%	0.00%	3.00%	3.00%	3.00%	10.00%	10.00%	10.00%	10.00%	
	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%	2.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	14.38%	14.33%	14.33%	14.33%	
	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%	0.00%	0.00%	0.00%	3.80%	3.80%	3.80%	3.80%	0.00%	0.00%	0.00%	14.01%	13.96%	13.96%	13.96%	
	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%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	11.84%	11.79%	11.79%	11.79%	
	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%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.25%	12.20%	12.20%	12.20%	
	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%	2.00%	0.00%	0.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	14.88%	14.83%	14.83%	14.83%	
	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%	0.00%	0.00%	0.00%	2.90%	2.90%	2.90%	2.90%	0.00%	0.00%	0.00%	9.61%	9.56%	9.56%	9.56%	
	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%	2.00%	0.00%	0.00%	0.00%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	14.47%	14.41%	14.41%	14.41%	
	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%	0.00%	0.00%	0.00%	6.00%	6.00%	6.00%	6.00%	0.00%	0.00%	0.00%	6.71%	12.66%	12.66%	12.66%	
	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%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	10.84%	10.79%	10.79%	10.79%	
	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%	0.00%	2.00%	0.00%	0.00%	2.90%	2.90%	2.90%	2.90%	0.00%	0.00%	0.00%	13.87%	13.81%	9.56%	9.56%	
	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%	2.00%	0.00%	0.00%	0.00%	3.30%	3.30%	3.30%	3.30%	3.00%	3.00%	3.00%	17.58%	17.53%	17.53%	14.53%	
	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%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.34%	11.29%	9.16%	9.16%	
	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%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.72%	10.66%	10.66%	10.66%	
	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%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	12.15%	12.09%	9.96%	9.96%	
	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%	0.00%	0.00%	0.00%	2.90%	2.90%	2.90%	2.90%	0.00%	0.00%	0.00%	10.05%	9.99%	9.86%	9.86%	
	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%	2.00%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	15.38%	15.33%	15.33%	15.33%	
	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%	0.00%	0.00%	2.80%	2.80%	2.80%	2.80%	0.00%	0.00%	0.00%	8.84%	8.79%	9.46%	9.46%	
	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%	2.00%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	15.38%	15.33%	15.33%	15.33%	
	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%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.51%	10.46%	10.46%	10.46%	
	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%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	11.75%	11.70%	11.70%	11.70%	
[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%	2.00%	0.30%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	13.29%	13.23%	13.23%	13.23%
	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%	0.00%	0.00%	0.00%	9.15%	9.09%	9.09%	9.09%	
	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%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.51%	10.46%	10.46%	10.46%	
	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%	2.00%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	0.00%	13.47%	13.41%	13.41%	13.41%	
	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%	1.00%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	13.21%	13.16%	13.16%	13.16%	
	Peoria	0.73%	0.70%	0.73%	5.84%	5.61%	5.84%	2.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	2.00%	0.00%	0.00%	3.30%	3.30%	3.30%	3.30%								

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	Statutory	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.	Effective Industrial			Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Industrial	Transport	Res/Com.	Residential	Commercial

County Taxes (Outside City Limits)

	County														Cochise	Gila	Graham	Greenlee	LaPaz	Maricopa	Mohave	Pima	Pinal	Yuma
	Statutory County Sales Tax Rate														1.00%	1.00%	1.00%	0.50%	1.00%	0.70%	0.00%	0.50%	1.10%	1.112%
[B]	State and County Effective Rate														7.02%	7.02%	7.02%	6.51%	7.02%	6.71%	6.01%	6.51%	7.12%	7.13%

Statutory State Sales Tax Rate																							5.60%
Arizona Corporation Commission Assessment (ACC) Rate																							0.340%
Residential Utility Consumer Office Assessment (RUCO) Rate																							0.050%

[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, 2026

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.

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

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.