

**Southwest Gas Corporation
Nevada**

**Adjustment No. 54
Sheet 1 of 1**

Taxes and Assessments Not included in Rates

County / City	County Taxes		City Taxes		Effective Rates
	Franchise Fees	Business License	Franchise Fees	Business License	
Counties					
Carson City		5.00%			5.00%
Clark		5.00%			5.00%
Churchill		5.00%			5.00%
Douglas	2.00%	2.50%			4.50%
Elko	2.00%				2.00%
Eureka	2.00%				2.00%
Humboldt	2.00%				2.00%
Lander	2.00%				2.00%
Lyon	2.00%	3.00%			5.00%
Pershing	2.00%				2.00%
Washoe	2.00%				2.00%
Inside City Limits					
Boulder City			5.00%		5.00%
Carlin			2.00%		2.00%
Carson City				5.00%	5.00%
Elko			5.00%		5.00%
Fallon			5.00%		5.00%
Fernley				5.00%	5.00%
Henderson				5.00%	5.00%
Las Vegas				5.00%	5.00%
Lovelock			2.00%		2.00%
Mesquite			5.00%		5.00%
North Las Vegas			5.00%		5.00%
Pyramid Lake Ind Res			2.00%		2.00%
Washoe City			2.00%		2.00%
Winnemucca			2.00%		2.00%
Yerington			4.00%		4.00%

In Addition to the Above - There is a State Tax on Consumption

Universal Energy Charge (UEC)	\$0.0033 / Therm
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Customers receiving service under negotiated rates will also be subject to the following rates:

Nevada Annual Regulatory Assessment (MILL)	0.267%
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Nevada Modified Business Tax (MBT)	\$0.00119 / Therm
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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.

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.

Effective: April 1, 2021