

October 2, 2024

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. 152; 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. 152 to "Taxes and Assessments on Gas Sales Not Included in Rates".

The attached adjustment reflects the following tax rate changes effective October 1, 2024:

• City of Surprise: Effective October 1, 2024, City of Surprise, Arizona TPT rate will increase from 2.2% to 2.8%.

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

Respectfully,

Doran A. Miller

Regulatory Manager / Arizona

Cc: Mary Mee, Compliance Manager – Utilities Division

Adjustment No. 152

SOUTHWEST GAS CORPORATION

ARIZONA TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

	TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES																								
		COUNTY SALES TAX STATE SALES				TATE SALES T	TAX CITY TAXES Franchise Fees Capital Expenditures Sales Tax Business Taxes													TOTAL EFFECTIVE RATES (Includes ACC and RUCO rates, as applicable)					
Foot Note				50	F#	-m	Effective	-m	Franchise Fe	es Effective	C: Effective	apital Expendi	tures Effective			Sale: Effective	Fffective	Effective	E	Business Taxe	es	(Include	s ACC and RU	CO rates, as ap	oplicable)
1 001 11010	City	Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Res/Com.	Industrial	Effective Transport	Res/Com.	TFF/PTEFF	Statutory	Industrial	Effective 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%	10.41%	10.37%	10.37%	10.37%
	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%	10.01%	9.97%	9.97%	9.97%
	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%	11.23%	11.19%	9.07%	9.07%
	Benson	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%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	10.41%	10.37%	10.37%	10.37%
	Bisbee	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%	3.50%	3.50%	3.50%	3.50%	0.00%	0.00%	0.00%	13.61%	13.57%	13.57%	13.57%
	Buckeye	0.70%	0.70%	0.72%	5.61%	5.61%	5.72% 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%	8.73%	8.69%	9.57%	9.57%
	Bullhead City Carefree	0.00%	0.00%	0.00%	5.72% 5.84%	5.72% 5.84%	5.72%	2.00%	2.00%	2.00%	0.00% 2.00%	0.00%	0.00% 2.00%	0.00%	2.00%	2.00%	2.00% 3.00%	2.00% 3.00%	0.00%	0.00%	0.00%	10.02% 13.86%	9.98% 13.82%	9.98% 13.82%	9.98%
	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%	13.28%	13.02%	13.24%	13.24%
	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%	13.86%	13.82%	13.82%	13.82%
	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%	11.48%	11.44%	11.44%	9.44%
	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%	11.53%	11.49%	11.49%	9.49%
[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%	9.83%	9.80%	9.80%	9.80%
	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%	14.28%	14.24%	14.24%	14.24%
	Douglas	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%	3.80%	3.80%	3.80%	3.80%	0.00%	0.00%	0.00%	13.91%	13.87%	13.87%	13.87%
 	El Mirage	0.72% 1.12%	0.72% 1.12%	0.72% 1.12%	5.72% 5.72%	5.72% 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% 3.00%	0.00%	0.00%	0.00%	11.73% 12.14%		11.69% 12.10%	11.69% 12.10%
	Eloy Elorence	1.12%	1.12%	1.12%	5.72%	5.72%	5.72%	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%	12.14%	12.10% 13.24%	12.10%	12.10%
	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%	2.00%	2.00%	2.00%	2.90%	0.00%	0.00%	0.00%	9.51%	9.47%	9.47%	9.47%
	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%	14.36%	14.32%	14.32%	14.32%
	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%	6.61%	12.57%	12.57%	12.57%
	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%	1.50%	1.50%	1.50%	1.50%	0.00%	0.00%	0.00%	10.23%	10.19%	10.19%	10.19%
	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%	13.76%	13.72%	9.47%	9.47%
	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%	17.47%	17.43%	17.43%	14.43%
	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%	11.23%	11.19%	9.07%	9.07%
	Guadalupe	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%	0.00%	0.00%	0.00%	0.00%	4.00% 3.00%	4.00%	4.00%	4.00% 3.00%	0.00%	0.00%	0.00%	10.61%	10.57%	10.57% 9.87%	10.57% 9.87%
	Hayden Huachuca City	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%	1.90%	3.00%	3.00% 1.90%	0.00%	0.00%	0.00%	0.00%	9.04%	9.00%	9.87% 8.77%	9.87%
	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%	15.28%	15.24%	15.24%	15.24%
	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%	8.73%	8.69%	9.37%	9.37%
	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%	15.28%	15.24%	15.24%	15.24%
	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%	10.41%	10.37%	10.37%	10.37%
	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%	11.14%	11.10%	11.10%	11.10%
[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%	13.18%	13.14%	13.14%	13.14%
	Miami	1.02% 0.50%	1.02% 0.50%	1.02% 0.50%	5.72% 5.61%	5.72% 5.61%	5.72% 5.61%	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%	9.04%	9.00%	9.00%	9.00%
	Oro Valley Paradise Valley	0.50%	0.50%	0.50%	5.84%	5.84%	5.84%	0.00% 2.00%	0.00% 2.00%	0.00% 2.00%	0.00% 2.00%	0.00%	0.00% 2.00%	0.00%	4.00% 2.50%	4.00% 2.50%	4.00% 2.50%	4.00% 2.50%	0.00%	0.00%	0.00%	10.41% 13.36%	6 10.37% 6 13.32%	10.37% 13.32%	10.37%
	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%	13.11%	13.07%	13.07%	13.07%
	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%	14.16%		14.12%	
	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%	11.04%	11.00%	11.00%	8.87%
	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%	11.50%	11.45%	11.45%	9.27%
	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%	10.98%	10.94%	8.82%	8.82%
	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%	10.53%	10.49%	10.37%	10.37%
 	Salt River Pima Maricopa Ind. Res	0.70% 1.00%	0.70%	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%	1.75%	1.75%	0.00%	1.75% 0.00%	0.00%	0.00%	0.00%	8.36% 6.29%	8.32% 6.25%	8.32% 4.25%	6.57% 4.25%
 	San Carlos Ind. Res. San Luis	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% 4.00%	0.00% 4.00%	0.00% 4.00%	0.00% 4.00%	0.00%	0.00%	0.00%	6.29%		4.25% 10.98%	4.25%
	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%	1.75%	1.75%	1.75%	1.75%	0.00%	0.00%	0.00%	11.02%	6 10.97%	10.97%	10.98%
	Sierra Vista	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%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%	12.11%	12.07%	12.07%	12.07%
	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%	12.46%	12.41%	10.28%	10.28%
	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%	14.03%	13.99%	13.99%	11.87%
	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%	14.21%	14.17%	14.17%	14.17%
	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%	13.06%	13.02%	13.02%	13.02%
	Tempe	0.73% 1.02%	0.73% 1.00%	0.73% 1.02%	5.84% 5.72%	5.84% 5.61%	5.84% 5.72%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	1.80%	1.80%	1.80% 2.50%	1.80%	0.00%	0.00%	0.00%	12.66% 11.54%	12.62%	12.62% 11.50%	12.62%
	Thatcher Tolleson	1.02% 0.72%	0.70%	1.02% 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% 2.50%	2.50% 0.00%	2.50% 0.00%	0.00%	0.00%	0.00%	11.54% 8.73%	11.50% 8.69%	11.50% 11.19%	9.37%
	Tombstone	1.04%	1.04%	1.04%	5.72%	5.84%	5.72%	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%	11.17%	6.09%	11.19%	11.13%
[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%	15.28%	15.24%	15.24%	12.41%
[-]	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%	10.52%	10.48%	10.48%	10.48%
	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%	13.06%	13.02%	8.77%	8.77%
	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%	9.91%	9.87%	9.87%	9.87%
	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%	9.04%	9.00%	6.87%	6.87%
ļ	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%	12.80%	12.76%	12.76%	12.76%
	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%	10.86%	10.81%	8.68%	8.68%

Effective: October 1, 2024

SOUTHWEST GAS CORPORATION ARIZONA

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

	COUNTY PALE			COUNTY SALES TAX STATE SALES TAX					CITY TAXES													TOTAL EFFECTIVE RATES			
		0	ONTT OALLO	IAA	STATE SALES TAX			Franchise Fees			Capital Expenditures			Sales Tax				Business Taxes			(Includes ACC and RUCO rates, as applicab			pplicable)	
Foot 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

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			6.91%	6.91%	6.91%	6.41%	6.91%	6.61%	5.91%	6.41%	7.01%	7.02%

Statutory State Sales Tax Rate	5.60%
Arizona Corporation Commission Assessment (ACC) Rate	0.250%
Residential Utility Consumer Office Assessment (RUCO) Rate	0.040%

[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.