

February 29, 2024

Via Email

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

Re: Tax Adjustment No. 150; TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

Dear Mrs. Paladino and Mr. Baxter:

Pursuant to Commission Decision Nos. 55707 and 55708, Southwest Gas Corporation submits Adjustment No. 150 to "Taxes and Assessments on Gas Sales Not Included in Rates".

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

- Effective March 1st, 2024, Town of Sahuarita TPT City Sales Tax will increase from 2% to 4%.
- Effective **March 1st, 2024**, the existing Town of Sahuarita Franchise Fee will offset 2% of the Town's City Sales Tax, which will result in an effective Town of Sahuarita City Sales Tax Rate of 2%.

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

Respectfully,

Kasey D. Bohannon Director/Regulation

Cc: Mary Mee, Compliance Manager – Utilities Division

Adjustment No. 150

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 TAX						CITY TAXES Franchise Fees Capital Expenditures Sales Tax Business Taxes														TOTAL EFFECTIVE RATES (Includes ACC and RUCO rates, as applicable)				
Foot Note											_				 	1			E	usiness Taxe	es	(Include:	s ACC and RUC	O rates, as app	ilicable)
FOOT NOTE	011	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.	TFF/PTEFF	Statutory	Effective Industrial	Effective Transport	Effective Res/Com.	Industrial	Transport		Residential	Commercial	Industrial	T
+	City 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%	Res/Com. 0.00%	10.33%	10.30%	10.30%	Transport 10.30%
	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%	9.93%	9.90%	9.90%	9.90%
	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%	11.16%	11.13%	9.00%	9.00%
	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%	10.33%	10.30%	10.30%	10.30%
\rightarrow	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%	13.53%	13.50%	13.50%	13.50%
-	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%	8.66%	8.63%	9.50%	9.509
	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%	9.94%	9.91%	9.91%	9.91%
	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%	13.79%	13.75%	13.75%	13.759
	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%	13.20%	13.17%	13.17%	13.179
	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%	13.79%	13.75%	13.75%	13.759
	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%	11.41%	11.38%	11.38%	9.389
	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%	11.46%	11.42%	11.42%	9.429
[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%	9.809
	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%	14.20%	14.17%	14.17%	14.179
	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%	13.83%	13.80%	13.80%	13.809
	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%	3.00%	3.00%		3.00%	0.00%	0.00%	0.00%	11.66%		11.63%	11.639
	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%	3.00%	3.00%		3.00%	0.00%	0.00%	0.00%	12.07%		12.04%	12.049
	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%	13.20%	13.17%	13.17%	13.179
	Fountain Hills	0.70%	0.70%	0.70%	5.61% 5.84%	5.61% 5.84%	5.61% 5.84%	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%	9.43%	9.40%	9.40%	9.409
	Gila Bend Gila River Indian Community	0.73% 0.70%	0.73%	0.73%	5.84%	5.84%	5.84%	2.00% 0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	3.50% 6.00%	3.50%	3.50% 6.00%	3.50% 0.00%	0.00%	0.00%	0.00%	14.29% 6.53%	14.25% 12.50%	14.25% 12.50%	14.259 12.509
	Gila River Indian Community Gilbert	0.70%	0.70%	0.70%	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%	10.16%	12.50%	12.50%	12.509
	Glendale	0.72%	0.72%	0.72%	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%	13.69%	13.65%	9.40%	9.40%
	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%	17.40%	13.65%	17.37%	14.379
	Goodvear	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%	11.16%	11.13%	9.00%	9.00%
	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%	10.53%	10.50%	10.50%	10.509
\rightarrow	Havden	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%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	0.00%	6.92%	6.94%	4.80%	4.80%
-	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%	1.90%	1.90%	0.00%	0.00%	0.00%	0.00%	8.97%	8.93%	8.70%	8.70%
	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%	15.20%	15.17%	15.17%	15.17%
	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%	8.66%	8.63%	9.30%	9.30%
	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%	15.20%	15.17%	15.17%	15.17%
	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%	10.33%	10.30%	10.30%	10.309
	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%	11.07%	11.04%	11.04%	11.049
[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%	13.11%	13.07%	13.07%	13.079
	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%	8.97%	8.93%	8.93%	8.939
	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%	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	0.00%	10.33%	10.30%	10.30%	10.309
	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%	13.29%	13.25%	13.25%	13.259
	Parker	1.03% 0.73%	1.03% 0.70%	1.03%	5.78% 5.84%	5.78% 5.61%	5.78% 5.84%	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%	13.03% 14.09%	13.00%	13.00% 14.05%	13.009
	Peoria Pima	1.02%	1.00%	1.02%	5.84%	5.61%	5.84%	2.00%	0.00%	2.00%	0.00%	0.00%	2.00% 0.00%	0.00%	2.00%	2.00%		2.00%	0.00%	0.00%	0.00%	14.09%		14.05%	9.809
+	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%	2.00%	2.76%	2.71%	2.00%	0.00%	0.00%	0.00%	11.97%	11.39%	11.39%	9.219
	Pnoenix Queen Creek	0.72%	0.70%	0.72%	5.72%	5.61%	5.72%	0.00%	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%	10.91%	11.39%	8.75%	8.759
	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%	10.46%	10.42%	8.30%	8.309
-	Salt River Pima Maricopa Ind. Res	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%	1.75%	1.75%	0.00%	1.75%	0.00%	0.00%	0.00%	8.28%	8.25%	8.25%	6.50%
	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%	8.97%	8.93%	6.80%	6.809
	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%	13.08%	13.05%	10.92%	10.929
	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%	10.94%	10.91%	10.91%	10.919
	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%	0.00%	0.00%	0.00%	12.03%	12.00%	12.00%	12.009
	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%	12.38%	12.35%	10.22%	10.229
	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%	13.96%	13.92%	13.92%	11.80%
	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%	14.14%		14.10%	14.109
	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%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%	0.00%	12.99%	12.95%	12.95%	12.95%
	Tempe	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%	1.80%	1.80%	1.80%	1.80%	0.00%	0.00%	0.00%	12.59%	12.55%	12.55%	12.559
	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%	11.47%	11.44%	11.44%	9.309
	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%	8.66%	8.63%	11.13%	6.509
ro:	Tombstone	1.04%	1.04%	1.04%	5.84% 5.86%	5.84%	5.84% 5.86%	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%	11.10%	11.07%	11.07%	11.079
[C]	Tucson	0.52% 1.11%	0.54%	0.52% 1.11%	5.86%	6.02% 5.61%	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%	13.71% 10.45%	13.68%	13.68%	16.179
	Wellton Wickenburg	0.70%	0.70%	0.73%	5.61%	5.61%	5.84%	0.00%	0.00%	0.00% 2.00%	0.00%	0.00%	0.00% 2.00%	0.00%	3.50% 2.20%	3.50%	3.50% 2.20%	3.50% 2.20%	0.00%	0.00%	0.00%	10.45%	10.42% 12.95%	10.42% 8.70%	10.429
	Wickenburg	1.00%	1.00%	1.00%	5.61%	5.61%	5.84%	0.00%	0.00%	2.00%	0.00%	0.00%	2.00%	0.00%	3.00%	3.00%	2.20%	2.20% 3.00%	0.00%	0.00%	0.00%	12.99% 9.83%	9.80%	9.80%	9.809
	Winkelman	1.00%	1.00%	1.00%	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%	8.97%	8.93%	6.80%	6.809
	Youngtown	0.72%	0.72%	0.72%	5.78%	5.78%	5.72%	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%	12.72%	12.69%	12.69%	12.699
	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%	0.00%	0.00%	0.00%	10.78%		8.62%	8.629

Effective: March 1, 2024

SOUTHWEST GAS CORPORATION ARIZONA

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

			COUNTY SALES TAX			STATE SALES TAX			CITY TAXES												TOTAL EFFECTIVE RATES					
		COUNTY SALES TAX			Franchise Fees				Capital Expenditures			Sales Tax			Business Taxes			(Includes ACC and RUCO rates, as applicable,			oplicable)					
Foo	ot Note		Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective			Effective	Effective	Effective							1
		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			6.83%	6.83%	6.83%	6.33%	6.83%	6.53%	5.83%	6.33%	6.93%	6.95%

Statutory State Sales Tax Rate	5.60%
Arizona Corporation Commission Assessment (ACC) Rate	0.190%
Residential Utility Consumer Office Assessment (RUCO) Rate	0.030%

[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.