

## Appendix 1 : Summary Matrix on States with Specific Data Center Incentive Legislation

		Sales Tax	Personal Property	Economic Development	General Incentive programs	Comments
Thresholds						
\$1M - \$4M						
	Iowa	X	X			Sales tax break for as low as \$1m--scalar as the project is a higher level of investment; no property tax on equipment
	Maryland	X				Tax exemption from sales and use tax based on a tiered system of requirements stating at \$1M and 5 qualified jobs
	Nebraska	X	X			Tiers of sales and property tax breaks starting with \$3M & employ 30 people and it goes up from there.
\$5M - \$15M						
	Georgia	X				Offers sales tax exemption for equipment investing at least \$15M annually
	Indiana		X			Invest at least \$10M and receive local personal property tax exemptions on equipment
	Wyoming	X				Invest at minimum \$5M and receive sales tax exemption on computer equipment; at \$50M+ sales tax break on power supplies and cooling equipment
\$16M - \$25M						
	Missouri	X				Offers sales tax exemptions to new data centers investing at least \$25M & employing 10+ people in well-paying jobs
	Nevada	X	X			For a specific group of data centers offers partial sales & property tax exemptions for investments more than \$25M, including the creation of 10 jobs
\$26M-\$50M						

	Arizona	X				Qualifying data centers investing \$50M sales tax exemption for equipment
	Minnesota	X	X			Centers at least 25,000 sq. ft. and costing at least \$30M a 20-year sales tax exemption on energy and equipment & permanent property tax exemption on equipment
	Mississippi	X				Sales tax exemption on computer equipment investing at least \$50M & creating at minimum 50 jobs paying 150% above the average state wage
	South Carolina	X				Offers sales tax exemption for computer equipment and electricity purchased by data centers with an investment of at least \$50M & employ at least 25 people
<b>\$50M+</b>						
	Alabama	X	X			State and local level sales property tax abatements for as long as 30 years if investment exceeds \$400M
	Kentucky	X				Sales tax refund for computer equipment for data centers investing at least \$100M
	North Carolina	X				Sales tax exemption for equipment & electricity for data centers investing at least \$150M in poor counties or \$225M in other counties
	Tennessee	X				Sales tax breaks on computer equipment & electricity for data center investments over \$250 million
	Texas	X				Sales tax exemptions on equipment & electricity for data centers at least 100k sq. ft., over \$200M investment and at least 20 employees at above average wages
<b>Other</b>						
	Alaska	X				No specific legislation, but no sales tax
	Delaware	X	X			No specific legislation, but no sales tax or property tax
	Kansas		X			No specific legislation, but no property tax on new equipment
	Montana	X				No specific legislation, but no sales tax
	New Hampshire	X				No specific legislation, but no sales tax
	New York	X				Sales tax exemption for equipment used by internet data centers
	North Dakota	X				Sales tax exemption for computer equipment used by data centers used in data centers at least 16,000 sq. ft.

	Oklahoma	X				Sales tax exemption for equipment bought by internet data centers as long as revenue is from out-of-state sales
	Oregon	X	X			No sales tax and property tax exemptions in local enterprise zones
	Pennsylvania			X		Limited aid through economic development programs
	South Dakota			X		Has provided aid to a few data centers through economic development programs
	Utah				X	No specific legislation, but has used general incentive programs
	Virginia	X				Sales tax exemption for equipment for data centers that meet a capital investment and employment threshold
	Washington	X				Sales tax exemption for equipment in certain rural or developing areas of the state
	West Virginia	X	X			Sales and property tax abatement on equipment for qualifying data centers
						<b>SOURCE: H5 Data Centers &amp; Various State Websites</b>