

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 3194

**DATE:** March 19, 2014

**Version:** As proposed to be amended (A14-0935)

**Authors:** Davids

**Subject:** Clarifying the data centers sales tax exemption

**Analyst:** Pat Dalton

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Makes the following two clarifying changes to the existing sales tax exemption for data centers:

- Moves a clause to paragraph (b) that was erroneously added to paragraph (c) in the 2013 tax bill
- Adds “qualified refurbished data centers” to several existing references to a “qualified data center” that were missed in 2013

Effective retroactively to sales and purchases made after June 30, 2014.

The sales tax exemption for qualified data centers was originally enacted in 2012. In 2013 the exemption was modified to also include “refurbished data centers” and to provide for different qualifications standards (i.e. square footage, size and timing of investment) for each type of data center.