

HOUSE BILL NO. HB0064

Data center co-location tax exemption.

Sponsored by: Joint Minerals, Business and Economic
Development Interim Committee

A BILL

for

1 AN ACT relating to economic development; providing that co-
2 located data centers may be eligible to receive sales and
3 use tax exemptions as specified; and providing for an
4 effective date.

5

6 *Be It Enacted by the Legislature of the State of Wyoming:*

7

8 **Section 1.** W.S. 39-15-105(a)(viii)(S)(IV) and
9 39-16-105(a)(viii)(H)(IV) are amended to read:

10

11 **39-15-105. Exemptions.**

12

13 (a) The following sales or leases are exempt from the
14 excise tax imposed by this article:

15

1 (viii) For the purpose of exempting sales of
2 services and tangible personal property as an economic
3 incentive, the following are exempt:

4
5 (S) Subject to meeting the applicable
6 provisions of this subparagraph, the following purchases by
7 a data processing services center as defined in W.S.
8 39-15-101(a)(xliv):

9
10 (IV) For the purpose of claiming the
11 exemptions in subdivisions (I) and (II) of this
12 subparagraph, for data centers where one (1) or more ~~than~~
13 ~~one (1) entity~~ entities occupies the facility, ~~but offer~~
14 ~~data services as a single entity,~~ the purchaser shall
15 demonstrate that all the requirements of subdivision (III)
16 are met in the aggregate by the entities occupying the
17 facility regardless of multiple ownerships of equipment and
18 buildings.

19
20 **39-16-105. Exemptions.**

21
22 (a) The following purchases or leases are exempt from
23 the excise tax imposed by this article:

24

1 (viii) For the purpose of exempting sales of
2 services and tangible personal property as an economic
3 incentive, the following are exempt:

4

5 (H) Subject to meeting the applicable
6 provisions of this subparagraph, the following purchases by
7 a data processing services center as defined in W.S.
8 39-15-101(a)(xliv):

9

10 (IV) For the purpose of claiming the
11 exemptions in subdivisions (I) and (II) of this
12 subparagraph, for data centers where one (1) or more ~~than~~
13 ~~one (1) entity~~ entities occupies the facility, ~~but offer~~
14 ~~data services as a single entity,~~ the purchaser shall
15 demonstrate that all the requirements of subdivision (III)
16 are met in the aggregate by the entities occupying the
17 facility regardless of multiple ownerships of equipment and
18 buildings.

19

20 **Section 2.** This act is effective July 1, 2013.

21

22

(END)