

**SB 5997 - DIGEST**

Provides a sales and use tax exemption: (1) For sales to qualifying businesses of server equipment, to be installed, in an eligible computer data center, and for sales of labor and services rendered in respect to installing such server equipment; and

(2) To the sales of temperature and climate control infrastructure and power infrastructure, including labor and services rendered in respect to constructing, installing, repairing, altering, or improving such infrastructure.