

SB 5827-S - DIGEST

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Increases investment in data center construction in rural counties by providing a sales and use tax exemption on eligible server equipment and power infrastructure installed in eligible computer data centers, charges made for labor and services rendered in respect to installing eligible server equipment, and for construction, installation, repair, alteration, or improvement of eligible power infrastructures.

Removes the April 1, 2020, expiration of the sales and use tax exemption for eligible server equipment.