

The Effects of the Sales and Use Tax Exemption For Qualifying Data Processing Services Center’s Purchases and Rentals

Compiled by
the staff of the
Education and Taxability Section,
Wyoming Department of Revenue

and edited by
Bret Fanning, Administrator

Eleventh Edition
Exemption Effective: 2010
W.S. 39-15-105(a)(viii)(S) and W.S. 39-16-105(a)(viii)(H),
as amended

122 West 25th Street, Suite E301
Herschler Building
Cheyenne, Wyoming 82002

November 1, 2023

Table of Contents

Overview	2
Specific Requirements by Statute	3
Findings.....	4
Exemption Cost.....	4
Employment.....	5
Wage Earnings	6
Benefits	9
Turnover.....	9
Survey Costs	9
REMI Analysis: Economic Impacts.....	10
Appendices.....	13

Overview

Original House Bill No. 67 (Enrolled Act No. 31) was passed and signed by Governor Freudenthal into law on March 5, 2010. This act relates to taxation and revenue and provides for a sales and use tax exemption for the purchases and rentals of qualifying computer equipment including computers, servers, monitors, keyboards, storage devices and other peripherals, racking systems, cabling and trays that are necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars in any calendar year. The act provides for a reporting requirement and an effective date. This law took effect upon signature.

Subsequently House Bill No. 117 (Enrolled Act No. 17) was passed and signed by Governor Mead on February 18, 2011. This exemption is located within the “economic incentive” group of sales and use tax exemptions in the Wyoming statutes [W.S. 39-15-105(a)(viii) and W.S. 39-16-105(a)(viii)]. This had the effect of amending and expanding the first Act. As it now reads, subject to meeting the applicable provisions of the exemption, the following purchases by a data processing services center (as defined in W.S. 39-15-101(a)(xlv)) are exempt:

(I) The sales price paid for the purchase or rental of qualifying prewritten and other computer software, computer equipment including computers, servers, monitors, keyboards, storage devices, containers used to transport and house such computer equipment and other peripherals, racking systems, cabling and trays that are necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars (\$2,000,000.00) in any calendar year;

(II) The sales price paid for the purchase or rental of qualifying uninterruptable power supplies, back-up power generators, specialized heating and air conditioning equipment and air quality control equipment used for controlling the computer environment necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars (\$2,000,000.00) in any calendar year;

(III) For the purpose of claiming the exemptions in subdivisions (I) and (II) of this subparagraph, the purchaser shall demonstrate to the department that he:

(1) Has a physical location in this state where the qualifying equipment purchased shall be maintained and operated until the qualifying equipment is scheduled for replacement or until it has reached the end of its serviceable life;

(2) Shall make an initial total capital asset investment in a physical location in this state:

a. For the exemption in subdivision (I) of this subparagraph, of not less than five million dollars (\$5,000,000.00) or has made a capital investment in a physical location in this state of not less than five million dollars (\$5,000,000.00) in the five (5) years immediately preceding March 5, 2010;

b. For the exemption in subdivision (II) of this subparagraph, of not less than fifty million dollars (\$50,000,000.00) or has made a capital investment in a physical location in this state of not less than fifty million dollars (\$50,000,000.00) in the five (5) years immediately preceding April 1, 2011.

(3) Has retained adequate documentation to demonstrate that the total qualifying purchases exceed the applicable annual threshold for each exemption claimed under this subparagraph;

(4) Has received certification from the Wyoming business council that the purchaser has created or will create a number of jobs in Wyoming that is appropriate to the size and stage of development of the data processing services center as determined by the Wyoming business council;

(5) Will accrue the excise tax on otherwise qualifying purchases where the applicable annual threshold was not met. The tax shall be remitted to the department not later than the end of January immediately following the end of the calendar year where the threshold was not met to avoid the assessment of penalty and interest on any amount of tax due;

(6) Shall keep adequate written records and documentation in accordance with department rule and regulation to show compliance with the requirements of this subparagraph. If the purchaser does not meet all the requirements of this subparagraph, any tax owed shall be remitted to the department not later than the end of January immediately following the end of the calendar year in which the requirements were not met.

(IV) For the purpose of claiming the exemptions in subdivisions (I) and (II) of this subparagraph, for data centers where one (1) or more entities occupies the facility, the purchaser shall demonstrate that all the requirements of subdivision (III) are met in the aggregate by the entities occupying the facility regardless of multiple ownerships of equipment and buildings.

Specific Requirements by Statute

Wyo. Stat. Ann. § 39-15-105(b)

“The Wyoming business council, the department of workforce services and the department of revenue shall jointly report to the joint revenue interim committee on or before December 1 of each year that the exemption is in effect. If requested by the department of revenue, any person utilizing the exemption shall report to the department the amount of sales tax exempted, and the number of jobs created or impacted by the utilization of the exemption.”

This report is to evaluate the cumulative effects of the exemption from initiation of the exemption and shall include:

- (i) A history of employment in terms of the numbers of employees, full-time and part time employees, and rate of turnover classified by the 2007 edition, as amended, of the North American Industry Classification System (NAICS) code manufacturing section 31 – 33 from information collected by the Department of Employment;
- (ii) A history of wages and benefits disaggregated by gender for each job category; and
- (iii) A comprehensive history of taxes paid to the state of Wyoming.

Findings

This report represents the eleventh year the Department of Revenue has requested information from companies potentially utilizing the exemption. The Department contacted the Wyoming Business Council for a list of certified Data Processing Centers in Wyoming. An email along with the survey was sent to certified Data Processing Centers with instructions for the respondents that once completed, the information could be mailed, faxed or emailed back to the Department of Revenue’s Excise Tax Division.

For the calendar year ending December 2022, the Department reached out to five entities that have been identified as data processing service centers in Wyoming. Of those, the Department received responses from two. Of the two responses, only one company made sufficient purchases to utilize the exemption under both part (I) and part (II). The response rate to this survey was 40%.

Exemption Cost

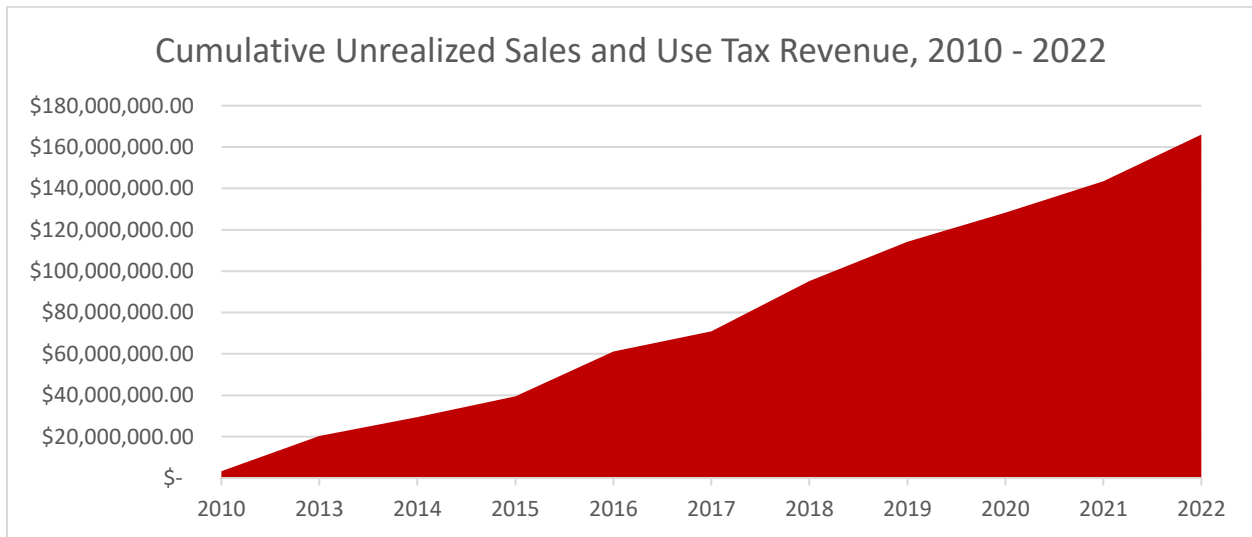
Companies claiming exemption on qualifying prewritten and other computer software, computer equipment including computers, servers, monitors, keyboards, storage devices, containers used to transport and house such computer equipment and other peripherals, racking systems, cabling and trays reported \$241M in exempt purchases in 2022. In addition, \$179M in qualifying uninterruptable power supplies, back-up power generators, specialized heating and air conditioning equipment and air quality control equipment used for controlling the computer environment necessary for the operation of a data processing services center was made in 2022. Applying the statewide average tax rate for 2022 of 5.37% results in \$22.6M in unrealized sales and use tax in 2022. Figure 1 describes the total purchases and unrealized tax for each year. Figure 1 graphically represents the cumulative effect of the exemption.

Figure 1: Exempt Purchases and Unrealized Tax Revenue, 2010 – 2022

	Qualifying Exemption (I)	Qualifying Exemption (II)	Total Exempt Purchases	Unrealized Sales and Use Tax
2Q10 – 2Q13	\$ 22,260,014.00	\$ 40,845,160.00	\$ 63,105,174.00	\$ 3,319,332.15
3Q2013 – Yr End	\$ 277,488,171.00	\$ 38,647,960.00	\$ 316,136,131.00	\$ 16,976,510.23
2014	\$ 162,583,622.00	\$ 6,836,331.00	\$ 169,419,953.00	\$ 9,080,909.48
2015	\$ 181,946,836.00	\$ 5,904,642.00	\$ 187,851,478.00	\$ 10,106,409.52
2016*	\$ 391,329,658.95	\$ 10,303,366.03	\$ 401,633,024.98	\$ 21,688,183.35

2017*	\$ 182,575,085.09	\$ -	\$ 182,575,085.09	\$ 9,786,024.56
2018*	\$ 411,482,463.10	\$ 39,035,666.20	\$ 450,518,139.30	\$ 24,282,927.17
2019	\$ 194,099,133.27	\$ 160,458,586.00	\$ 354,557,719.27	\$ 19,039,749.52
2020	\$ 255,055,416.88	\$ 5,508,023.00	\$ 260,563,439.88	\$ 13,940,144.03
2021	\$ 207,235,312.41	\$ 75,494,766.20	\$ 282,730,078.61	\$ 15,239,151.24
2022	\$ 241,102,053.50	\$ 179,166,765.71	\$ 420,268,819.21	\$ 22,568,435.59
Total	\$2,527,102,053.50	\$ 383,034,500.43	\$3,089,359,032.34	\$166,027,776.85

Figure 2: Cumulative Unrealized Sales and Use Tax Revenue, 2010 – 2022



*Received amended survey responses for 2016 through 2018, amended figures reflected above.

Employment

Figure 3 details the distribution of the workforce by occupational classification.

Figure 3: Workforce Distribution by Occupational Classification 2013 - 2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Supervisor / Manager	11	18	20	28	25	27	30	45	19	18
Administrative Svcs	20	4	3	3	2	2	4	15	14	14
Customer Svc	2	2	2	11	13	15	19	8	5	0
Skilled Labor	45	33	55	72	91	91	86	95	174	52
Unskilled Labor	38	49	64	95	66	85	86	117	113	64

Figure 4 expresses this information as a percentage of the workforce.

Figure 4: Workforce Distribution by Occupational Classification and Gender, 2013 – 2018

	2013		2014		2015		2016		2017		2018	
	M	F	M	F	M	F	M	F	M	F	M	F
Supervisor / Manager	10	1	16	2	17	3	25	3	25	0	27	0
Administrative Svcs	16	4	0	4	0	3	0	3	0	2	0	2
Customer Svc	2	0	2	0	2	0	8	3	12	1	12	3
Skilled Labor	40	5	30	3	53	2	69	3	79	12	75	16
Unskilled Labor	35	3	44	5	59	5	88	7	63	3	85	0
Total	103	13	92	14	131	13	190	19	179	18	199	21
Percentage	88.8%	11.2%	86.8%	13.2%	91.0%	9.0%	90.9%	9.1%	90.9%	9.1%	90.5%	9.5%

Figure 4 (Continued): Workforce Distribution by Occupational Classification and Gender, 2019 – 2022

	2019		2020		2021		2022		M	F	M	F
	M	F	M	F	M	F	M	F				
Supervisor / Manager	30	0	44	1	19	0	18	0				
Administrative Svcs	2	2	13	2	13	1	10	4				
Customer Svc	17	2	8	0	5	0	0	0				
Skilled Labor	80	6	92	3	169	5	50	2				
Unskilled Labor	70	16	94	23	88	25	53	11				
Total	199	26	251	29	294	31	131	17				
Percentage	88.4%	11.6%	89.6%	10.4%	90.5%	9.5%	88.51%	11.49%	0.0%	0.0%	0.0%	0.0%

Wage Earnings

Figure 5 details the average hourly wage per occupational classification and per year.

Figure 5: Average Wage per Occupational Classification, 2013 - 2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Supervisor / Manager	\$ 51.61	\$ 37.49	\$ 36.23	\$ 34.60	\$ 50.88	\$ 53.14	\$ 46.11	\$ 40.87	\$ 63.56	\$ 47.00
Administrative Services	\$ 26.81	\$ 23.99	\$ 23.48	\$ 27.10	\$ 26.23	\$ 27.32	\$ 23.41	\$ 25.29	\$ 24.51	\$ 27.01
Customer Service	\$ 28.88	\$ 29.00	\$ 31.30	\$ 44.37	\$ 43.51	\$ 59.87	\$ 59.54	\$ 48.34	\$ 47.08	\$ 0.00
Skilled Labor	\$ 32.74	\$ 34.28	\$ 23.68	\$ 32.20	\$ 28.27	\$ 28.70	\$ 29.62	\$ 43.00	\$ 55.57	\$ 53.23
Unskilled Labor	\$ 15.72	\$ 17.99	\$ 23.13	\$ 23.23	\$ 23.45	\$ 21.53	\$ 22.09	\$ 18.45	\$ 25.97	\$ 30.94

Figure 6 graphically represents the average hourly wage per occupational classification, per year.

Figure 6: Average Wage by Occupational Classification, 2013 – 2022

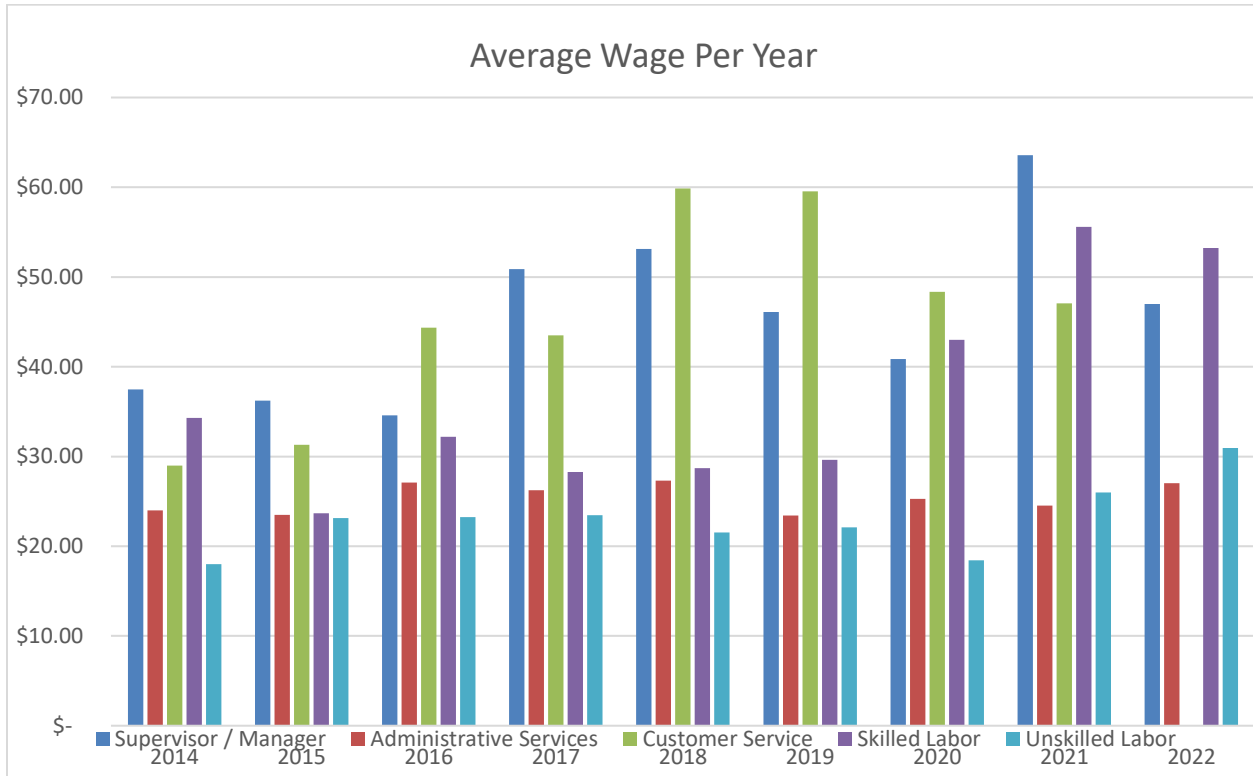


Figure 7 depicts the wage difference for skilled labor and Figure 8 depicts the same for unskilled labor.

Figure 7: Average Wage for Skilled Labor Positions, year over year, by Gender

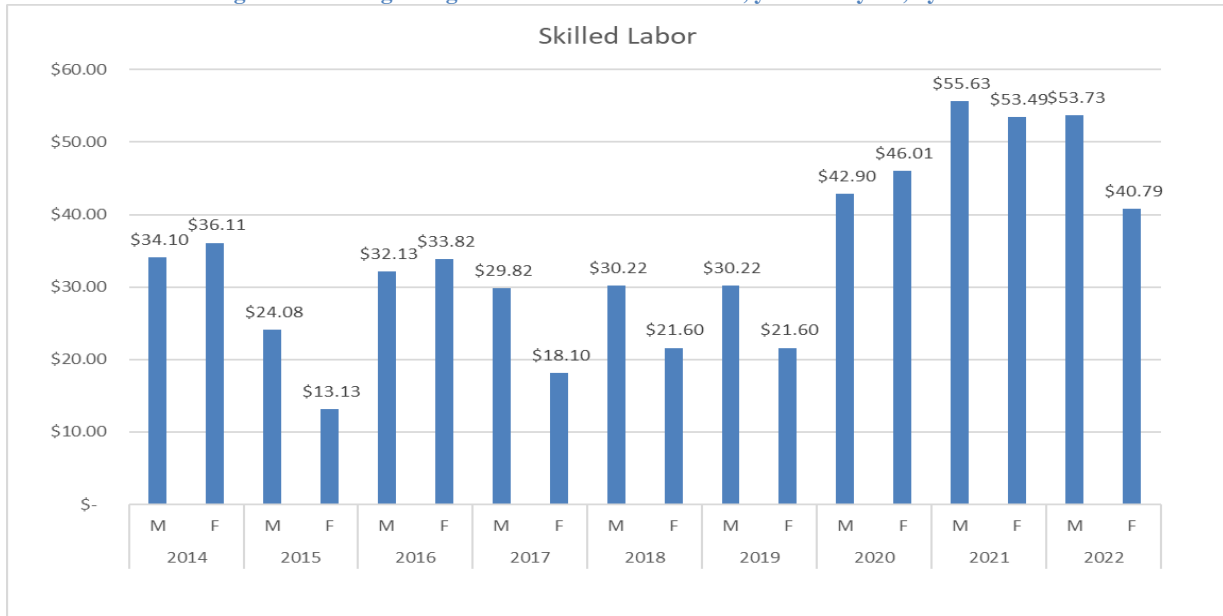
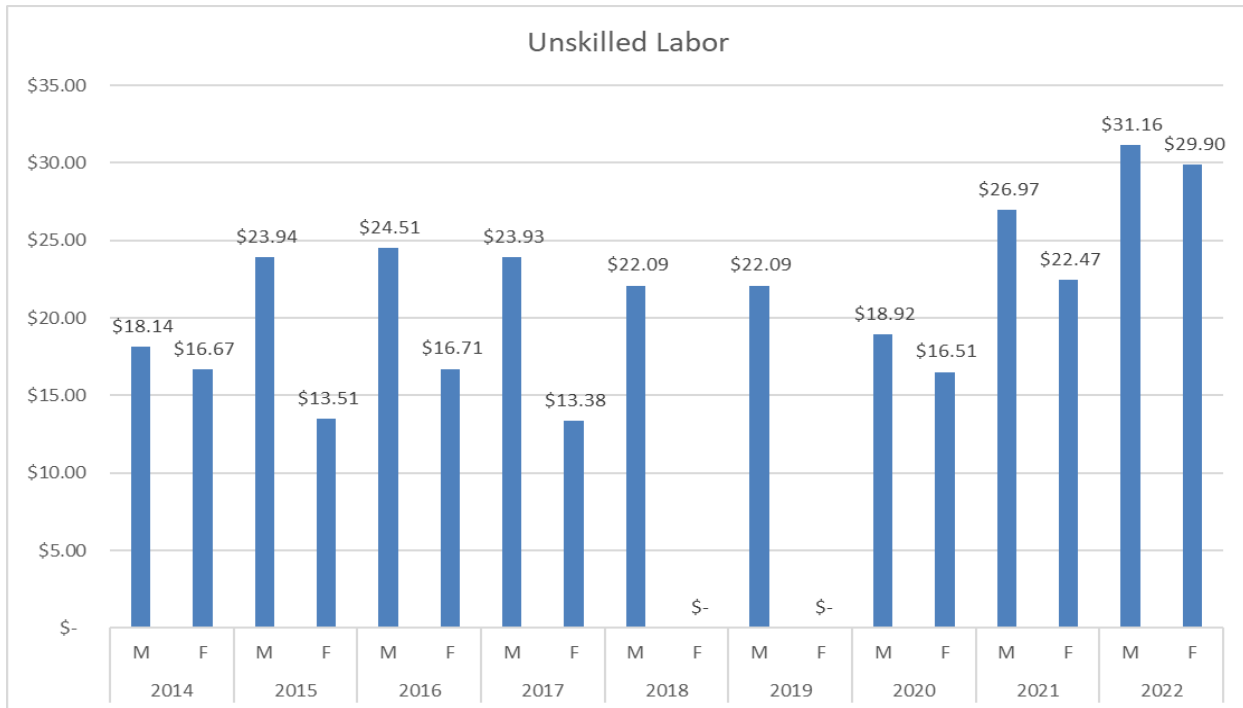


Figure 8: Average Wage for Unskilled Labor Positions, year over year, by Gender



Benefits

Consistent with every year surveyed, all companies employing in this field reported a full benefits package including medical and dental insurance, a prescription plan, and a vision plan. Also, a retirement savings plans for full time employees was offered by both respondents. Part time employees did receive full benefit package from one respondent.

Turnover

In 2022, respondents reported no turnover in supervisor/manager or customer support positions. Administrative positions reported a 4.0% turnover rate while skilled labor reported a 2.45% turnover rate and unskilled labor 8.80% turnover rate.

Survey Costs

Due to the limited number of businesses contacted for this report, the cost to mail was minimal. As a result, the primary expense associated with this report is the time spent following up with the respondents, reviewing and analyzing the data received, and preparation of this report. The Department estimates office personnel expended 40 to 50 hours over the course of several weeks on this specific exemption survey.

REMI Analysis: Economic Impacts

The analyses of the economic impacts of the sales and use tax exemptions for (1) purchases of machinery and machine tools used directly and predominantly in manufacturing, for (2) purchases and rentals of qualifying computer equipment necessary for the operation of a data processing center, and for (3) purchases of equipment by a telecommunications service provider, video programming service provider, or provider of internet access used to provide broadband internet service were prepared using the Regional Economic Models, Inc. (REMI) Tax-PI model. REMI Tax-PI is the next generation Policy Insight model built exclusively for Wyoming. It is an integrated model that combines the best features of the input-output, general equilibrium, econometric, and economic geography methodologies. Tax-PI is also a dynamic rather than a static model allowing for year-by-year analysis of the total regional effects of any specific policy.

Table 2: Economic Impact of **Sales & Use Tax Exemption Removal** for Data Centers

Category <i>(Change from Baseline)</i>	2023	2024	2025	2026	2027	Average 2023-2030
Total Employment - Jobs	-40	-50	-56	-60	-61	-56
Information	-5	-7	-8	-9	-10	-9
Finance & Insurance	-3	-4	-5	-5	-5	-5
Retail Trade	-5	-6	-6	-7	-7	-6
Construction	-8	-10	-10	-10	-9	-9
All Other	-18	-23	-26	-28	-30	-27
Population - Individuals	-23	-34	-44	-53	-59	-52
Wages and Salaries	-\$2.4	-\$2.8	-\$3.0	-\$3.2	-\$3.3	-\$3.1
Personal Income	-\$4.6	-\$5.2	-\$5.7	-\$6.0	-\$6.3	-\$6.0
Disposable Personal Income	-\$4.1	-\$4.6	-\$5.0	-\$5.3	-\$5.5	-\$5.2
Gross Domestic Product	-\$4.0	-\$5.1	-\$5.9	-\$6.5	-\$6.9	-\$6.3
Output	-\$6.9	-\$8.8	-\$10.2	-\$11.1	-\$11.7	-\$10.7
Sales & Use Tax Revenue	-\$0.17	-\$0.18	-\$0.19	-\$0.20	-\$0.21	-\$0.20
Property Tax Revenue	-\$0.05	-\$0.06	-\$0.06	-\$0.07	-\$0.07	-\$0.07

Note: All dollar amounts are expressed as millions of fixed (2022) dollars.

The economic impact of the **removal of the sales tax exemption** for purchases and rentals of qualifying computer equipment necessary for the operation of a data processing center was modeled in REMI as an increase in the production costs for the data center industry of \$15.0 million per year beginning in 2022. This exemption removal would result in an average annual loss of 56 jobs and a decrease in GDP of \$6.3 million per year over the period of 2023 to 2030 when compared to the baseline scenario (see Table 2).

The information, finance & insurance, retail trade, and construction sectors will incur the majority of the job losses. Direct job losses are attributed to information, while indirect job losses are attributed to the finance & insurance and construction sectors. The retail trade sector will be adversely impacted from the decline in disposable personal income.

Key Definitions

Total Employment comprises estimates of the number of non-farm jobs, full-time plus part-time, by place of work. Full-time and part-time jobs are counted at equal weight. Includes direct, indirect, and induced jobs.

Population reflects mid-year estimates of people, including survivors from the previous year, births, special populations, and three types of migrants (economic, international, and retired).

Wages and Salaries are the monetary remuneration of employees, including the compensation of corporate officers; commissions, tips, and bonuses; voluntary employee contributions to certain deferred compensation plans, such as 401(k) plans; and receipts in kind that represent income. Wages and salaries disbursements are affected by changes in Wage Rate and Employment.

Personal Income is the income that is received by all persons from all sources. It is calculated as the sum of wage and salary disbursements, supplements to wages and salaries, proprietors' income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and personal current transfer receipts, less contributions for government social insurance.

Disposable Personal Income equals personal income minus personal taxes.

Gross Domestic Product or **GDP** is the market value of goods and services produced by labor and property. It is often referred to as "value added" and is equal to its gross output (sales or receipts and other operating income, plus inventory change) minus its intermediate inputs (consumption of goods and services purchased from other industries or imported).

Output is the amount of production, including all intermediate goods purchased as well as value-added (compensation and profit). Output can also be thought of as sales or supply or simply price multiplied by quantity ($P \times Q$).

About the REMI PI+Model

The REMI PI+ model incorporates aspects of four major modeling approaches: **Input-Output**, **General Equilibrium**, **Econometric**, and **Economic Geography**. Each of these methodologies has distinct advantages as well as limitations when used alone. The REMI integrated modeling approach builds on the strengths of each of these approaches.

The REMI model at its core has the inter-industry relationships found in **Input-Output models**. As a result, the industry structure of a particular region is captured within the model, as well as transactions between industries. Changes that affect industry sectors that are highly interconnected to the rest of the economy will often have a greater economic impact than those for industries that are not closely linked to the regional economy.

General Equilibrium is reached when supply and demand are balanced. This tends to occur in the long run, as prices, production, consumption, imports, exports, and other changes occur to stabilize the economic system. For example, if real wages in a region rise relative to the U.S., this will tend to attract economic migrants to the region until relative real wage rates equalize. The general equilibrium properties are necessary to evaluate changes such as tax policies that may have an effect on regional prices and competitiveness.

REMI is sometimes called an “**Econometric model**,” as the underlying equations and responses are estimated using advanced statistical techniques. The estimates are used to quantify the structural relationships in the model. The speed of economic responses is also estimated, since different adjustment periods will result in different policy recommendations and even different economic outcomes.


The **New Economic Geography** features represent the spatial dimension of the economy. Transportation costs and accessibility are important economic determinants of interregional trade and the productivity benefits that occur due to industry clustering and labor market access. Firms benefit having access to a large, specialized labor pool and from having access to specialized intermediate inputs from supplying firms. The productivity and competitiveness benefits of labor and industry concentrations are called agglomeration economies, and are modeled in the economic geography equations.

The primary national, state, and county data source for REMI PI+ is the Bureau of Economic Analysis (BEA) State Personal Income (SPI) and Local Area Personal Income (LAPI) series (which also include employment and total population at both the state and county level). REMI also relies on numerous other data sources including the Bureau of Labor Statistics, Energy Information Administration, Center for Disease Control and Prevention, National Center for Health Statistics, and the Department of Defense. *Source: remi.com.*



Appendices

Appendix A: Data Processing Survey Form

	<p>Wyoming Department of Revenue Excise Tax Division Herschler Bldg East 122 West 25th Street, Suite E301 Cheyenne, WY 82002-0110</p>									
<p>SALES/USE TAX RETURN FOR QUALIFYING DATA PROCESSING SERVICES CENTER'S PURCHASES Per Wyoming Statutes Title 39-15-105 and Title 39-16-105</p>										
<p>THIS FORM MUST BE COMPLETED AND FILED BY APRIL 24, 2023</p>										
<p>I. Company Information</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3">Company Name</td> </tr> <tr> <td colspan="3">Address</td> </tr> <tr> <td>City</td> <td>State</td> <td>Zip</td> </tr> </table>		Company Name			Address			City	State	Zip
Company Name										
Address										
City	State	Zip								
<p>II. Date Certified by Wyoming Business Council</p>										
<p>III. Does the facility house a single entity or multiple? <input type="checkbox"/> Single <input type="checkbox"/> Co-location (multiple)</p>										
<p>IV. Exempt Purchases</p> <p>a. Has this company made a capital investment of not less than five million dollars (\$5,000,000) in this state or has the company made a capital investment of not less than five million dollars (\$5,000,000) in this state in the five years immediately preceding March 5, 2010? _____; or Is this company located in a co-location facility where the owners and tenants combined have made a capital investment of not less than five million dollars (\$5,000,000) in this state or has the owners and tenants combined made a capital investment of not less than five million dollars (\$5,000,000) in this state in the five years immediately preceding March 5, 2010?</p> <p>Please indicate the purchase price paid for purchases or rentals of qualifying prewritten and other computer software, computer equipment including computers, servers, monitors, keyboards, storage devices, containers used to transport and house such computer equipment and other peripherals, racking systems, cabling and trays that are necessary for the operation of a data processing services center.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Amount of Exempt Purchases and Rentals for the period of January 2022 through December 2022. If zero, please indicate \$0.00</td> <td style="width: 20%;"></td> </tr> </table>		Amount of Exempt Purchases and Rentals for the period of January 2022 through December 2022. If zero, please indicate \$0.00								
Amount of Exempt Purchases and Rentals for the period of January 2022 through December 2022. If zero, please indicate \$0.00										
<p>b. Has this company made a capital investment of not less than fifty million dollars (\$50,000,000) in this state or has the company made a capital investment of not less than fifty million dollars (\$50,000,000) in this state in the five years immediately preceding April 1, 2011? _____; or Is this company located in a co-location facility where the owners and tenants combined have made a capital investment of not less than fifty million dollars (\$50,000,000) in this state or has the owners and tenants made a capital investment of not less than fifty million dollars (\$50,000,000) in this state in the five years immediately preceding April 1, 2011?</p> <p>Please indicate the purchase price paid for purchases or rentals of qualifying uninterruptable power supplies, back-up power generators, specialized heating and air conditioning equipment and air quality control equipment used for controlling the computer environment necessary for the operation of a data processing services center.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Amount of Exempt Purchases and Rentals for the period of January 2022 through December 2022. If zero, please indicate \$0.00</td> <td style="width: 20%;"></td> </tr> </table>		Amount of Exempt Purchases and Rentals for the period of January 2022 through December 2022. If zero, please indicate \$0.00								
Amount of Exempt Purchases and Rentals for the period of January 2022 through December 2022. If zero, please indicate \$0.00										

V. Employment and Benefits Information

a. Please indicate the total number of employees per category type, disaggregate by full and part time status, gender and wage (per hour) as well as turnover rate. Note this information is required per W.S. Title 39-15-105 and Title 39-16-105 to evaluate the economic impact of this exemption.

- Categories:** **Owner/officer** – Owners, Officers, Sole Proprietors, Corporate Officers, Self Employed, etc.
Supervisor/Manager – Upper/Middle/Lower Managers, Foremen, Supervisors, etc.
Administrative Staff – Clerical, Office, Accounting, Bookkeeping, Purchasing, Shipping & Receiving, etc.
Customer-Support Services – Customer service, Sales, Delivery, etc.
Skilled Laborers – Professionals, Engineers, Tradesmen, machinists, R&D, Design, Quality Control, etc.
Unskilled Laborers – Technicians, Operatives, Maintenance, Production, Laborers, etc.

Category Name ¹ (such as supervisor, laborer, etc.)	Full Time or Part Time?	Number of Workers		Average Wage (per hour)		Average Rate of Turnover
		Male	Female	Male	Female	

b. Please indicate the total number of employees residing in the State of Wyoming. _____

V. Benefits Impact Information

Which, if any, of the following benefits does this company offer its employees? Check each applicable box

Employee Type	None	Health	Dental	Vision	Prescription	401(k)
Full-time Employees						
Part-time Employees						

VI. AFFIDAVIT AND SIGNATURE

I _____, (authorized agent for company) hereby certify under penalty of perjury that the company named on this form is entitled to the sales and use tax exemption on purchases and rentals of qualifying computer equipment, as per W.S. Title 39-15-105 and Title 39-16-105. I further certify that the Company Information and Economic Impact Information provided above is true and accurate to the best of my knowledge.

Signature _____ Title _____ Date _____