



Wyoming Data Center Sales Tax Exemption

This exemption requires a \$5 Million investment in capital infrastructure (building, walls, engineering, dirt work, etc) in a Wyoming location in addition to a \$2 Million or larger investment in data center equipment (servers, peripheral equipment and data center containers) and software purchases. If these thresholds are met the sales tax burden on the qualifying computer equipment is exempt. This exemption can be applied if the data center invests \$2M in equipment a calendar year in the future.

In 2011, the Wyoming State Legislature added another tier requiring a \$50 Million capital infrastructure level. This tier also requires the \$2 Million in data center equipment purchases. At this tier the qualifying exempt equipment also includes uninterruptable power supplies (UPS), back-up power generation, specialized heating and air conditioning equipment and air quality control equipment.

Co-Location Data Center Aggregate Exemption

According to Wyoming Statute 39-15-105(S)(IV), for data centers where one (1) or more entities occupies the facility, the purchaser shall demonstrate that all the requirements of this exemption are met in aggregate by the entities occupying the facility regardless of multiple ownerships of equipment and buildings. A company applies to the Wyoming Business Council for certification.

Wyoming Data Center Sales Tax Exemption Job Certification Process

According to Wyoming Statute 39-15-105(S)(III)(4), any company applying to qualify for the Data Center Equipment Sales Tax Exemption must: Receive a 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.

These steps are required for the WBC Certification:

1. Applicant will provide a business plan to the WBC addressing at a minimum:
 - a. Planned capital expenditure for Data Center Project
 - b. Number of Jobs planned and wages to be located in Wyoming
 - c. Square Footage of facility to be built
 - d. Monthly anticipated electrical & gas utility usage
2. The WBC will provide a letter to the applicant stating whether applicant has met the requirements of Wyoming Statute 39-15-105(S)(III)(4) for certification.
3. The applicant will provide the certification letter to the Department of Revenue. The Department of Revenue is responsible for determining the company's qualification for the Data Center Sales Tax Exemption.