DRAFT ONLY
NOT APPROVED FOR INTRODUCTION

HOUSE BILL NO.

Data centers industrial property.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

AN ACT relating to taxation and revenue; clarifying that data processing centers are property used for industrial purposes as specified; specifying applicability; and providing for an effective date.

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

Section 1. W.S. 39-11-101(a)(xiv) by creating a new subparagraph (D) is amended to read:

39-11-101. Definitions.

(a) As used in this act unless otherwise specifically provided:

(xiv) "Property used for industrial purposes" means those properties valued under W.S. 39-13-102(m)(ii) through (x), excluding W.S. 39-13-102(m)(vi) and (ix), and those properties used or held for use for:

(D) The operation of a data processing services center. As used in this subparagraph, "data processing services center" means a business or business unit which is primarily engaged in providing infrastructure to house a group of network server computers and associated network storage devices in one (1) physical location in order to centralize one (1) or more of the following: storage, management, processing or dissemination of data and information pertaining to a particular business, taxonomy or body of knowledge. The business may provide specialized hosting activities such as web hosting, streaming services or application hosting; application service provisioning; or general time-share mainframe facilities to itself or to its clients. The client of a data processing services center may be a person or company not affiliated with the data processing services center or other business unit within the business entity which owns the data processing services center.

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STAFF COMMENT

This definition of "data processing services center" is copied from the definition in the sales and use tax chapter. See. W.S. 39-15-101(a)(xliv).

The definition is broad and could include small scale operations or even a server room in an existing commercial business if it is operated as a separate business unit.

The Committee could consider adding additional qualifications to target large scale facilities such as the number of computer servers, the square footage of the facility, the electricity usage of the facility, the amount of capital investment or a combination of those or other factors.

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Section 2. This act shall first apply to the tax year beginning January 1, 2028.

Section 3. This act is effective July 1, 2027.

(END)