

Discover how federal, state, and local tax incentives are accelerating the \$122B+ US data center industry.

Where the data processing firm addresses, through the use of its computer or otherwise, material to be mailed, with names and addresses furnished by the customer or maintained by the data processing ...

Key Findings Data centers" state and local tax A tax is a mandatory payment or charge collected by local, state, and national governments from individuals or businesses to cover the costs ...

Data centers typically pay taxes at the national, state and local levels. However, the types of taxes they pay can vary between each layer of government. Sales taxes are typically only ...

Virginia, Texas and California together are home to nearly one-third of all data centers, with Virginia alone having 643. At least 38 states offer incentives ranging from sales and use tax ...

Here"s a comprehensive state-by-state breakdown of every major data center tax incentive program active in 2026. Virginia is the undisputed king of data center incentives, and it shows -- the state ...

This paper examines how states competing for data centers approach these different tax choices and how tax policy influences data center investment. ...

Data centers used to be a prize. States are having second thoughts. Legislators in at least 28 states this year introduced bills that would roll back tax incentives for the energy-hungry facilities.

The California State Senate introduced SB-58, proposing a partial sales tax exemption that caps the statewide rate at 2% for up to 20 years for certified data centers meeting investment, ...

Husch Blackwell"s 50-state survey of data center tax incentives summarizes these various state-level initiatives and identifies key differentiating features that could affect the economic viability of projects. ...

Explore key tax considerations for data centers, including depreciation strategy, energy credits, sales and use tax exposure, and planning opportunities tied to growth and expansion.

Currently, 36 states have some kind of legislation authorizing tax incentives for new data center development. Some states have been using data center tax ...

As data centers power AI and cloud growth, they bring complex tax issues. Learn how to navigate tax, incentives, and structuring from day one.

Iowa offers sales tax breaks to data centers investing as little as \$1 million, with larger incentives for projects topping \$200 million. It also has no property tax on equipment.

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