

# Data Center Sales Tax Exemption Program

The Data Center Sales Tax Exemption Program incentivizes the location and expansion of data centers in the state of Missouri by providing an exemption of the sales and utility taxes associated with a variety of activities necessary to build a new facility or expand an existing facility.

Benefits of the program include state and local sales tax exemption on construction or rehab materials, machinery and equipment purchases, and utility costs. The benefit period and minimum qualification thresholds depend on if the facility is new to Missouri, or an existing facility expanding in the state.

## New Data Center Facilities

- At least 10 new full-time jobs
- Average wages at or above 150% of county average wage
- \$25 million dollars in new investment
- 15 years of state and local sales tax exemption  
*All conditions met within 36 months*

## Existing Missouri Data Center Facilities

- At least 5 new full-time jobs within 24 months
- Average wages at 150% of county average wage
- \$5 million dollars in new investment within 12 months
- 10 years of state and local sales tax exemption

A “consortium” of eligible companies may aggregate their jobs and investment at the same facility to achieve the thresholds. Exemption certificates may be issued to multiple companies inside the same facility.

The Department of Economic Development, in cooperation with the Department of Revenue determine the applicant’s eligibility including company type (by NAICS code) and whether the company’s plan will meet the statutory thresholds for program participation. The Department of Economic Development also determines if the fiscal impact of the proposed plan provides a positive net fiscal return to the State.

