## HB 2283-S - DIGEST

## (DIGEST OF PROPOSED 1ST SUBSTITUTE)

Provides a sales and use tax exemption for sales to qualifying businesses of: (1) Server equipment, to be installed, in an eligible computer data center, and for sales of labor and services rendered in respect to installing such server equipment; and

(2) Temperature and climate control infrastructure and power infrastructure, including labor and services rendered in respect to constructing, installing, repairing, altering, or improving such infrastructure.

Requires the joint legislative audit and review committee to complete a tax preference review under RCW 43.136.055 for the act by January 1, 2011.

Expires July 1, 2011.