

**HB 1759 - DIGEST**

(SEE ALSO PROPOSED 1ST SUB)

Extends the data center sales and use tax exemption construction window until 2020 and the refresh window for replacement server equipment until 2026.

Allows a one hundred percent sales and use tax exemption for eligible server equipment and power infrastructure installed in new data centers and a seventy-five percent sales and use tax exemption for replacement server equipment.

Reduces or prohibits local jurisdictions from claiming certain local sales and use taxes that directly reduce state general fund revenues.

Converts the data center sales and use tax exemption into a remittance.