

SB 6307 - DIGEST

Provides a sales and use tax exemption to qualifying businesses and qualifying tenants of: (1) Eligible server equipment to be installed, without intervening use, in an eligible computer data center;

(2) Charges made for labor and services rendered in respect to installing equipment; and

(3) Eligible power infrastructure, including labor and services rendered in respect to constructing, installing, repairing, altering, or improving the infrastructure.