

Sales and Use Tax Exemption for Data Center Enterprises

Mississippi provides a state sales and use tax exemption for all computing equipment and software used by companies certified as data centers by the Mississippi Development Authority.

To be eligible for this incentive, a business must locate or expand a data center in Mississippi that will store, manage, process or manipulate data. Businesses must invest at least \$50 million and must create at least 50 new jobs paying 150 percent of the average state wage to qualify for this program.

Both new and replacement equipment qualify for this tax exemption. In addition, component building materials and equipment used in the initial construction or expansion of the data center facility qualify for the exemption.

Eligible businesses must be certified as data centers by MDA to utilize this incentive. To apply for this incentive, contact MDA's Financial Resources Division at 601.359.3552 or email financial@mississippi.org. For further details, see the Mississippi Tax Incentives, Exemptions, and Credits guidelines on the Mississippi Department of Revenue website at <https://www.dor.ms.gov/docs/2013IncentiveBook-pdffinal.pdf>.

To learn more about tax incentives available to data centers locating or expanding in Mississippi, view the Data Centers Tax Incentives overview.

February 2015

Contact the Mississippi Development Authority's Financial Resources Division
at 601.359.3552 or financial@mississippi.org to learn more.