

Special Notice

Intended audience: owners of computer data centers

May 9, 2019

Data center exemption and application process

The “data center exemption” provides a sales and use tax exemption on purchases of eligible server equipment and power infrastructure that is located at an eligible computer data center (RCW 82.08.986 and RCW 82.12.986). Washington law provides for a total of twelve eligible computer data centers by owners; eight of those certificates have been used and four are remaining. The remaining four certificates are available on a first-in-time basis for construction occurring between July 1, 2019 and July 1, 2025.

In order to claim one of these four exemptions, you must:

- be first-in-time to apply
- meet the eligibility requirements in the law
- receive an exemption certificate from the Department

Who may apply?

Qualifying businesses, not including tenants, with an eligible computer data center may apply. For additional qualification information and the application, please see our [Incentive Programs](#) web page (Rural County/Community Empowerment Zone section).

When can I submit an application to the Department?

You can submit an application now. The Department is currently accepting data center applications, **and will continue to accept them until all four exemption certificates have been awarded.** The Department **will begin** to review all submitted applications on July 1, 2019.

First-in-time basis definition

Washington law says that the “exemption is available on a first-in-time basis based on the date the application...is received by the Department.” The Department will give priority to the first four

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applications received that meet the requirements in the law.

Application received date

The application received date is determined by the following:

Delivery method	Received
My DOR	Electronic time stamp
Mail	Postmark
Fax	Time stamp on fax

How do I submit an application to the Department?

You may submit a data center application on My DOR or via mail or fax using the following information.

My DOR home page:

1. Select **I Want to-Send a message**
2. Select **Excise Tax account**
3. Confirm account
4. Select **Data Centers** for message type
5. Attach the completed application and building permit
6. Submit

Mail:

Department of Revenue
Taxpayer Account Administration
Attn: Reseller Permit Team
PO Box 47476
Olympia, WA 98504-7476

Fax:

360-705-6174

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