



Exemption Certificate for Qualifying Data Centers or Qualifying Large Data Center Projects

This form must be provided by a qualifying occupant, owner or operator to a seller for the purchase of items that qualify for exemption from Texas state sales and use tax under Texas Tax Code Section 151.359 or Texas state and local sales and use tax under Tax Code Section 151.3595. (See a list of qualifying and non-qualifying items on the back of this form.)

- Check one: ☐ This exemption certificate is claimed for state sales and use tax only for qualifying data centers subject to Tax Code Section 151.359.
☐ This exemption is claimed for both state and local sales and use tax for qualifying large data center projects subject to Tax Code Section 151.3595.

Seller Information	
Name	
Address (Street and number, P.O. Box or route number)	
City, State, ZIP code	Phone (Area code and number)

Purchaser Information	
Qualifying Data Center name	Qualifying Data Center registration number <div style="border-bottom: 1px solid black; width: 100px;"></div>
Qualifying Occupant, Owner or Operator name	Qualifying Occupant, Owner or Operator registration number <div style="border-bottom: 1px solid black; width: 100px;"></div>
Qualifying Occupant, Owner or Operator address (Street and number, P.O. Box or route number)	Check one <input type="checkbox"/> Occupant <input type="checkbox"/> Owner <input type="checkbox"/> Operator
City, State, ZIP code	Phone (Area code and number)

I, the purchaser named above, claim an exemption from payment of sales and use taxes for the following items:

Description of items to be purchased or on the attached order or invoice

<p>I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or applicable law.</p> <p>I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.</p>		
Authorized Purchaser's signature sign here	Purchaser's name (Print or type)	Date

*This certificate should be furnished to the seller.
Do **not** send the completed certificate to the Comptroller of Public Accounts.*

Items that Qualify for Exemption

The following items must be purchased for use in a qualifying data center or qualifying large data center project by a qualifying occupant, owner or operator to qualify for the exemption:

- electricity;
- an electrical system;
- a cooling system;
- an emergency generator;
- hardware or a distributed mainframe computer or server;
- a data storage device;
- network connectivity equipment;
- a rack, cabinet and raised floor system;
- a peripheral component or system;
- software;
- a mechanical, electrical or plumbing system that is necessary to operate any tangible personal property, including a fixture; and
- a component part of any tangible personal property described above.

Items that Do Not Qualify for Exemption

The following items do not qualify for the exemption:

- office equipment or supplies;
- maintenance or janitorial supplies or equipment;
- equipment or supplies used primarily in sales activities or transportation activities;
- tangible personal property on which the purchaser has received or has a pending application for a refund under Tax Code Section 151.429;
- tangible personal property not otherwise exempted under Subsection (b) that is incorporated into real estate or into an improvement of real estate;
- tangible personal property that is rented or leased for a term of one year or less; or
- notwithstanding Tax Code Section 151.3111, a taxable service that is performed on tangible personal property exempted by this section.

For more information, please visit our Data Center website at www.comptroller.texas.gov/taxes/data-centers/.
You may also contact us online at www.comptroller.texas.gov/taxes/ or by phone at 1-800-252-5555.