

**RCW 82.12.986 Exemptions—Eligible server equipment—Eligible power infrastructure—Computer data centers. (Expires July 1, 2053.)**

(1) (a) An exemption from the tax imposed by RCW 82.12.020 is provided for the use by qualifying businesses or qualifying tenants of eligible server equipment to be installed, without intervening use, in an eligible computer data center for which an exemption certificate under RCW 82.08.986 has been issued, and to the use of labor and services rendered in respect to installing such server equipment.

(b) Until July 1, 2048, this exemption also applies to the use by a qualifying business or qualifying tenant of eligible power infrastructure, including labor and services rendered in respect to installing, repairing, altering, or improving such infrastructure at an eligible computer data center for which an exemption certificate under RCW 82.08.986 has been issued.

(c) The exemptions provided in this section expire July 1, 2048.

(2) A qualifying business or a qualifying tenant is not eligible for the exemption under this section unless the department issued an exemption certificate to the qualifying business or a qualifying tenant for the exemption provided in RCW 82.08.986.

(3) The definitions and requirements in RCW 82.08.986 apply to this section.

(4) The exemption provided in subsection (1) of this section does not apply to the use of eligible server equipment and eligible power infrastructure, and the labor and services provided in subsection (1) of this section, if first used by qualifying businesses or qualifying tenants on or after July 1, 2048.

(5) This section expires July 1, 2053. [2022 c 267 § 4; 2015 3rd sp.s. c 6 § 303; 2012 2nd sp.s. c 6 § 304; 2010 1st sp.s. c 23 § 1602; 2010 1st sp.s. c 1 § 3.]

**Tax preference performance statement—2022 c 267 §§ 3-6:** See note following RCW 82.08.986.

**Findings—Intent—2022 c 267:** See note following RCW 82.08.986.

**Effective dates—2015 3rd sp.s. c 6:** See note following RCW 82.04.4266.

**Tax preference performance statement—2015 3rd sp.s. c 6 §§ 302 and 303:** See note following RCW 82.08.986.

**Intent—Finding—2012 2nd sp.s. c 6 §§ 302, 303, and 304:** See note following RCW 82.08.986.

**Existing rights, liabilities, or obligations—Effective dates—Contingent effective dates—2012 2nd sp.s. c 6:** See notes following RCW 82.04.29005.

**Effective date—2010 1st sp.s. c 23:** See note following RCW 82.32.655.

**Findings—Intent—2010 1st sp.s. c 23:** See notes following RCW 82.04.220.

**Intent—Finding—Effective date—2010 1st sp.s. c 1:** See notes following RCW 82.08.986.