



10-Year Exemption

OF STATE SALES/USE TAX
BETWEEN \$200 - \$250 MILLION

15-Year Exemption

OF STATE SALES/USE TAX
GREATER THAN \$250 MILLION

Stream Data Centers in Texas are designed to meet size and capital investment requirements to qualify for state sales tax exemptions under House Bill 1223.

REQUIREMENTS:

- Located in the state of Texas
- Specifically constructed or refurbished and is used primarily to house servers and related equipment and support staff for the processing, storage, and distribution of data
- Used by a single qualifying occupant for the processing, storage, and distribution of data
- Not used primarily by a telecommunications provider to place tangible personal property that is used to deliver telecommunications services
- Has an uninterruptible power source, generator backup power, a sophisticated fire suppression and prevention system, and enhanced physical security that includes restricted access, video surveillance, and electronic systems.

BENEFITS:

- 10-year exemption of state sales and use tax on tangible personal property for capital investment between \$200-250 million
- 15-year exemption of state sales and use tax for capital investment greater than \$250 million