

One Hundred Eighth Legislature - First Session - 2023

Introducer's Statement of Intent

LB209

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: March 01, 2023

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB209 provides a personal property tax exemption for certain components of data centers including computers, servers, temperature control, and electrical power infrastructure. LB209 also provides a sales tax exemption for the purchase of computers, servers, infrastructure, and electricity purchased for use in operating a data center.

Principal Introducer: _____

Senator Eliot Bostar