

Oklahoma Data Center Industry Tax Incentives

Data centers operating in Oklahoma can benefit from multiple tax incentive programs.

Data Center Industry NAICS

NAICS 519130/519290 – Data Centers: Web search portals, all other information services (e.g. Google, Meta platforms, LinkedIn)

NAICS 518210 – Data Centers: Web application hosting, cloud storage, Bitcoin mining/blockchain, infrastructure as a service, platform as a service (SIC 7374)



Sales Tax Exemption

Data Centers (NAICS 518210 - SIC 7374) are eligible for sales tax exemption on equipment and machinery purchases (computers, servers, etc), but not on electric power. This includes sales of machinery and equipment purchased and used by persons and establishments primarily engaged in computer services and data processing which derive at least 80% of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer.

Data Centers (NAICS 519130, 519290) are eligible for sales tax exemption on personal property purchases (including electric power, computers, servers, etc.). This includes sales of goods, wares, merchandise, tangible personal property, machinery and equipment to a web search portal located in Oklahoma which derives at least 80% of its annual gross revenue from the sale of a product or service to an out-of-state buyer or consumer.



New Bitcoin Mining Sales Tax Exemption Program

Bitcoin mining operations (NAICS 518210) are eligible for sales tax exemption on personal property beginning Nov 1, 2024. This program exempts the purchase of critical mining apparatus and equipment from sales tax, encompassing transformers, servers, processors, software, electricity and cabling. Commercial mining is defined as the mining of digital assets at a colocation facility using blockchain technology.



Property Tax Exemption

Data Centers (NAICS 518210, 519130, 519290) are eligible for property tax exemption on new investment in real property. However, these operations are not eligible for personal property exemption on computers, servers, etc.



Quality Jobs Cash Incentive for New Jobs

Data Center operations are eligible for the Oklahoma Quality Jobs Program which provides a cash rebate of up to 5% of quarterly payroll for up to 10 years for qualifying companies that create new jobs. Companies must achieve an average wage threshold and \$2.5 million in new annual payrolls within three years to qualify.

Contact us today for more information and applications:

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