

# **The Effects of the Sales and Use Tax Exemption For Qualifying Data Processing Services Center's Purchases and Rentals**

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**Fifth Edition**

**2010, W.S. 39-15-105(a)(viii)(S) and W.S. 39-16-105(a)(viii)(H),  
as amended**

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## Overview

In the Wyoming Legislature 2010 Session Original House Bill No. 67 (Enrolled Act No. 31) was passed and signed by Governor Freudenthal into law on March 5, 2010. This act relates to taxation and revenue and provides for a sales and use tax exemption for the purchases and rentals of qualifying computer equipment including computers, servers, monitors, keyboards, storage devices and other peripherals, racking systems, cabling and trays that are necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars in any calendar year. The act provides for a reporting requirement and an effective date. This law took effect upon signature.

Subsequently House Bill No. 117 (Enrolled Act No. 17) was passed and signed by Governor Mead on February 18, 2011. This had the effect of amending and expanding the first Act. As it now reads, subject to meeting the applicable provisions of the exemption, the following purchases by a data processing services center (as defined in W.S. 39-15-101(a)(xliv)) are exempt:

(I) The sales price paid for the purchase or rental of qualifying prewritten and other computer software, computer equipment including computers, servers, monitors, keyboards, storage devices, containers used to transport and house such computer equipment and other peripherals, racking systems, cabling and trays that are necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars (\$2,000,000.00) in any calendar year;

(II) The sales price paid for the purchase or rental of qualifying uninterruptable power supplies, back-up power generators, specialized heating and air conditioning equipment and air quality control equipment used for controlling the computer environment necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars (\$2,000,000.00) in any calendar year;

This exemption is located within the “economic incentive” group of sales and use tax exemptions in the Wyoming statutes. [W.S. 39-15-105(a)(viii) and W.S. 39-16-105(a)(viii)] In order to avail themselves of the exemption a qualifying data processing services center must meet certain requirements.

In addition to having a physical location in the state where the qualifying equipment will be maintained and operated (until it is scheduled for replacement or until it has reached the end of its serviceable life) for Subparagraph (I) the qualifying data processing services center must make, or have made within the five years immediately preceding March 5, 2010, an initial capital investment of not less than five million dollars (\$5,000,000) and for Subparagraph (II) the qualifying data processing services center must make, or have made within the five years immediately preceding April 1, 2011, an initial capital investment of not less than fifty million dollars (\$50,000,000). Furthermore

the data processing services center must have received certification from the Wyoming Business Council that the business has created or will create a number of jobs in Wyoming that is appropriate to the size and stage of development of the data processing services center as determined by the Wyoming Business Council.

## **Specific Requirements by Statute**

Wyo. Stat. Ann. § 39-15-105(b)

“The Wyoming business council, the department of workforce services and the department of revenue shall jointly report to the joint revenue interim committee on or before December 1 of each year that the exemption is in effect. If requested by the department of revenue, any person utilizing the exemption shall report to the department the amount of sales tax exempted, and the number of jobs created or impacted by the utilization of the exemption.”

This report is to evaluate the cumulative effects of the exemption from initiation of the exemption and shall include:

- (i) A history of employment in terms of the numbers of employees, full-time and part time employees, and rate of turnover classified by the 2007 edition, as amended, of the North American Industry Classification System (NAICS) code manufacturing section 31 – 33 from information collected by the Department of Employment;
- (ii) A history of wages and benefits disaggregated by gender for each job category; and
- (iii) A comprehensive history of taxes paid to the state of Wyoming.

## **Findings**

This year represents the fifth year<sup>1</sup> the Department of Revenue has requested information from companies potentially utilizing the exemption. A cover letter attached to the return instructed the respondents that once completed, the information could be mailed, faxed or emailed back to the Department of Revenue’s Excise Tax Division. All of the respondents replied electronically.

For the calendar year ending December 2016, the Department surveyed eight entities that have been identified as data processing service centers in this State. This is the same number as was sent last year. Of those, the Department received responses from three. Unlike the year prior where only one company benefited from the exemption, in 2016 all

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<sup>1</sup> The first report compiled purchases between March 2010 and June 2013, and was reported in the fall of 2013. After that the Department converted to calendar year reporting since the exemption allows for the accrual of tax on an annual basis.

three companies responding made sufficient purchases to trigger one or both of the sub-paragraphed exemptions.

## Exemption Cost

Companies claiming exemption on qualifying prewritten and other computer software, computer equipment including computers, servers, monitors, keyboards, storage devices, containers used to transport and house such computer equipment and other peripherals, racking systems, cabling and trays claimed \$319.5M in exempt purchases in 2016. The next highest year was 2013 when companies claimed exemption on \$277.5M of equipment. Over the life of the exemption, companies have claimed exemption on \$963.8M in equipment purchases.

Companies claiming exemption on uninterruptable power supplies, back-up power generators, specialized heating and air conditioning equipment and air quality control equipment claimed \$12.1M in exempt purchases in 2016. This is relatively low compared to the total claimed between March 2010 and December 2013. The claim during this period was \$79.5M. Over its lifetime, companies have claimed exemption on \$104.4M in exempt power and environmental purchases.

Prior to 2013Q2, power and environmental purchases accounted for 65% of total exemption claimed. By calendar year ending December 2013, this had dropped to 12%. In 2014, 2015 and 2016 power and environmental purchases further dropped to between 3 and 4% of the total exempt purchases claimed. Overall since inception of the exemption companies have claimed exemption on over \$1.068 billion dollars of equipment and power purchases. In 2016 alone, this resulted in \$17.9M in unrealized sales tax revenue for the State and \$57.4M in unrealized sales tax revenue since inception of the exemption. Table 1 graphically represents the cumulative effect of the exemption.

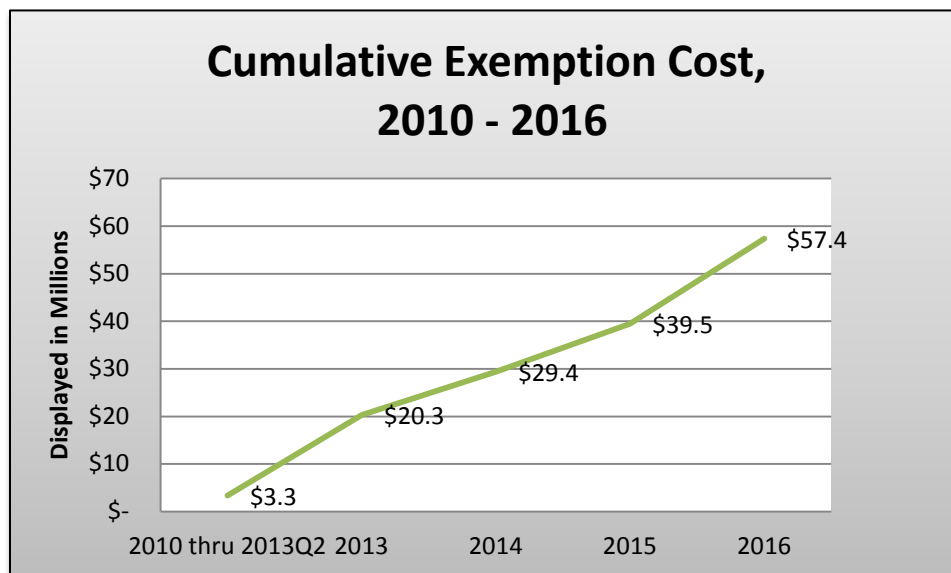


Table 1: Cumulative Exemption Cost

## Employment

Reported employee counts have increased year over year since 2014, with the industry as a whole now employing 209 people. This is nearly double the number of employees reported in 2013.

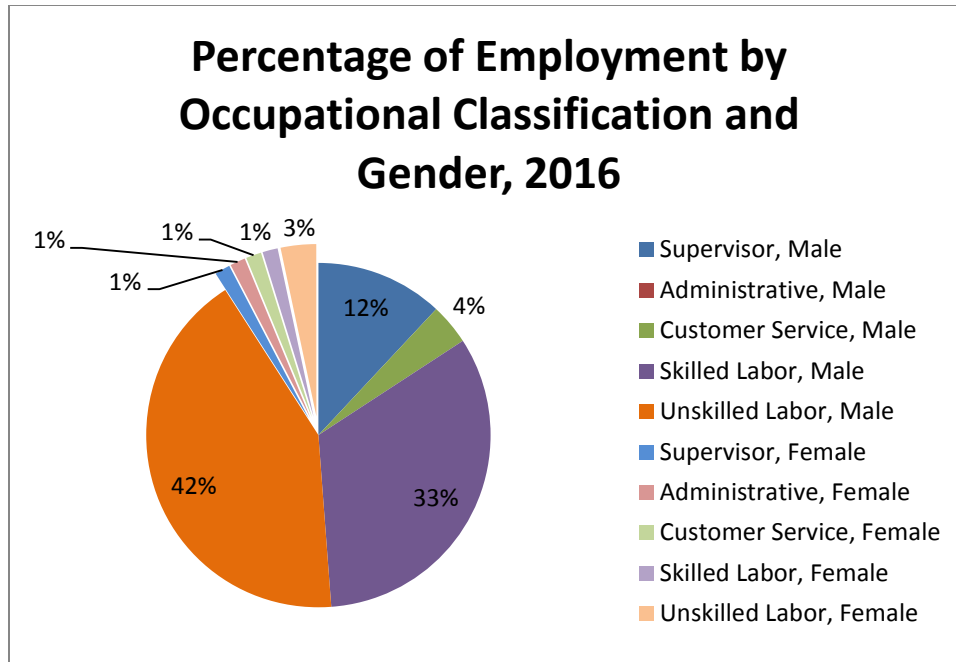
By occupational classification, unskilled workers made up the majority of the workforce, accounting for 45%, or 95 positions, in 2016. This average only varied in 2013 when those positions represented 33% of the workforce. The second largest occupational classification is skilled labor. In 2016, skilled laborers filled another 72 positions, or 34% of the workforce. On average the industry has maintained a 36% skilled labor workforce since 2013. Since 2013, skilled and unskilled workers have made up between 72 and 83% of the total workforce. Table 2 indicates the number of persons and workforce percentage since the inception of the exemption.

**Table 2: Number of Employees as Percentage of Workforce**

	2013		2014		2015		2016	
	Number of Positions	% of Workforce	Number of Positions	% of Workforce	Number of Positions	% of Workforce	Number of Positions	% of Workforce
Supervisor / Manager	11	9%	18	17%	20	14%	28	13%
Administrative Svcs	20	17%	4	4%	3	2%	3	1%
Customer Svc	2	2%	2	2%	2	1%	11	5%
Skilled Labor	45	39%	33	31%	55	38%	72	34%
Unskilled Labor	38	33%	49	46%	64	44%	95	45%

Each of the qualifying data centers reported that they employ a full-time work force and this has primarily been the case since 2013. In 2013, one part-time female position was reported and in 2015, two part time male positions were noted. All three were in supervisory capacities. No part time employees were reported in 2016.

The centers also report that since 2013, on average, women have occupied between 9% and 13% of their combined work force. And by occupational classification, in 2014, 2015, and 2016, all reported that their administrative staffs were female. This contrasts with the percentage of women in skilled and unskilled positions, being only 4% and 8% respectively. Table 3 (page 7) displays the occupational classification by gender. The highlighted section at the top isolates positions occupied by female employees.



**Table 3: Percentage of Employees per Occupational Classification and Gender**

## Wage Earnings

Gross annual and per capita payroll has increased every year since 2014. In 2014, the industry reported annual payroll of \$5.9M or \$55,759 per employee. By 2016, that had increased to \$12.6M or \$60,344 per employee. Table 4 compares the annual payroll year over year as well as a per employee comparison.

**Table 4: Payroll wage expense per annum and average per employee**

Payroll Expenditure	2013	2014	2015	2016
Annual	\$ 6,722,809.60	\$ 5,910,444.80	\$ 7,571,574.40	\$ 12,611,913.60
Per employee	\$ 57,955.26	\$ 55,758.91	\$ 52,580.38	\$ 60,344.08

In 2016 the greatest personal wage increase by occupational classification occurred for customer service personnel, having enjoyed a 41% increase in their wages over 2015. Skilled labor came in a close second, at 36%. Those that saw the least increase were unskilled labor, only increasing half a percent (.5%) and managerial positions lost 4.5%. It is also worth pointing out that managerial positions have lost earnings every year since the Department began compiling the report. In 2013, manager/supervisors earned \$51.61 per hour on average and by 2016, their hourly wage had dropped to \$34.60. Table 5 (page 8) provides a snapshot of weighted wage history and change per occupational classification. Disaggregated by gender, in 2016 men earned an hourly wage on average of \$34.91 whereas women only earned \$28.14. This near 20% gap similarly existed in 2013 and in 2014 with the wage gap widening in 2015 to 33.7%. Table 6 (page 8) indicates the average wage earned by male employees as compared to female. Table 7

(page 9) indicates the average hourly wage earned per occupational classification and gender from 2013 – 2016. Where no employee of that gender held a particular position the report indicates none.

**Table 5: Average Wage per Occupational Classification**

	2013	2014	Change	2015	Change	2016	Change
Supervisor	\$ 51.61	\$ 37.49	-27.4%	\$ 36.23	-3.3%	\$ 34.60	-4.5%
Administrative Svc	\$ 26.81	\$ 23.99	-10.5%	\$ 23.48	-2.1%	\$ 27.10	15.4%
Customer Svc	\$ 28.88	\$ 29.00	0.4%	\$ 31.30	7.9%	\$ 44.37	41.8%
Skilled Labor	\$ 32.74	\$ 34.28	4.7%	\$ 23.68	-30.9%	\$ 32.20	36.0%
Unskilled Labor	\$ 15.72	\$ 17.99	14.4%	\$ 23.13	28.5%	\$ 23.23	0.5%

**Table 6: Hourly Wage by Gender**

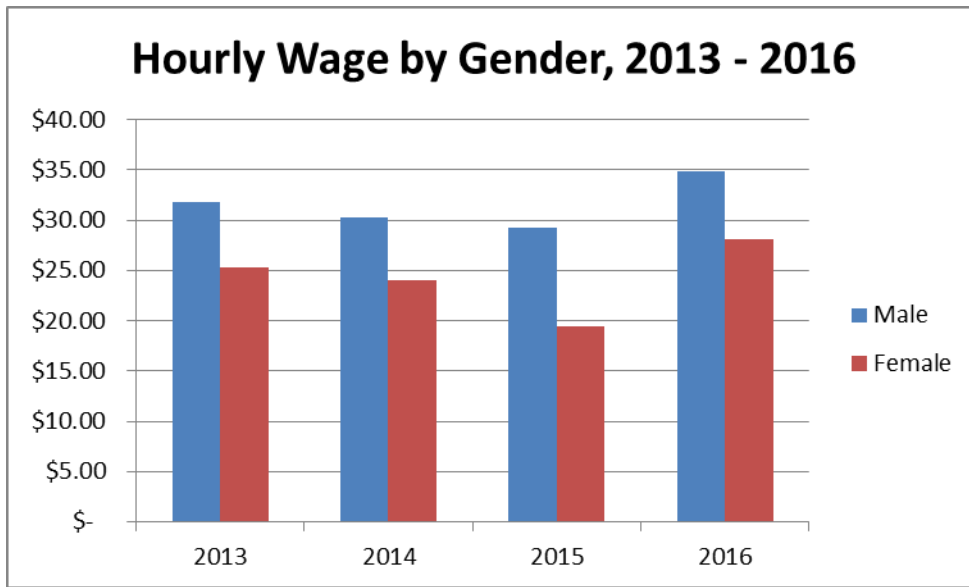
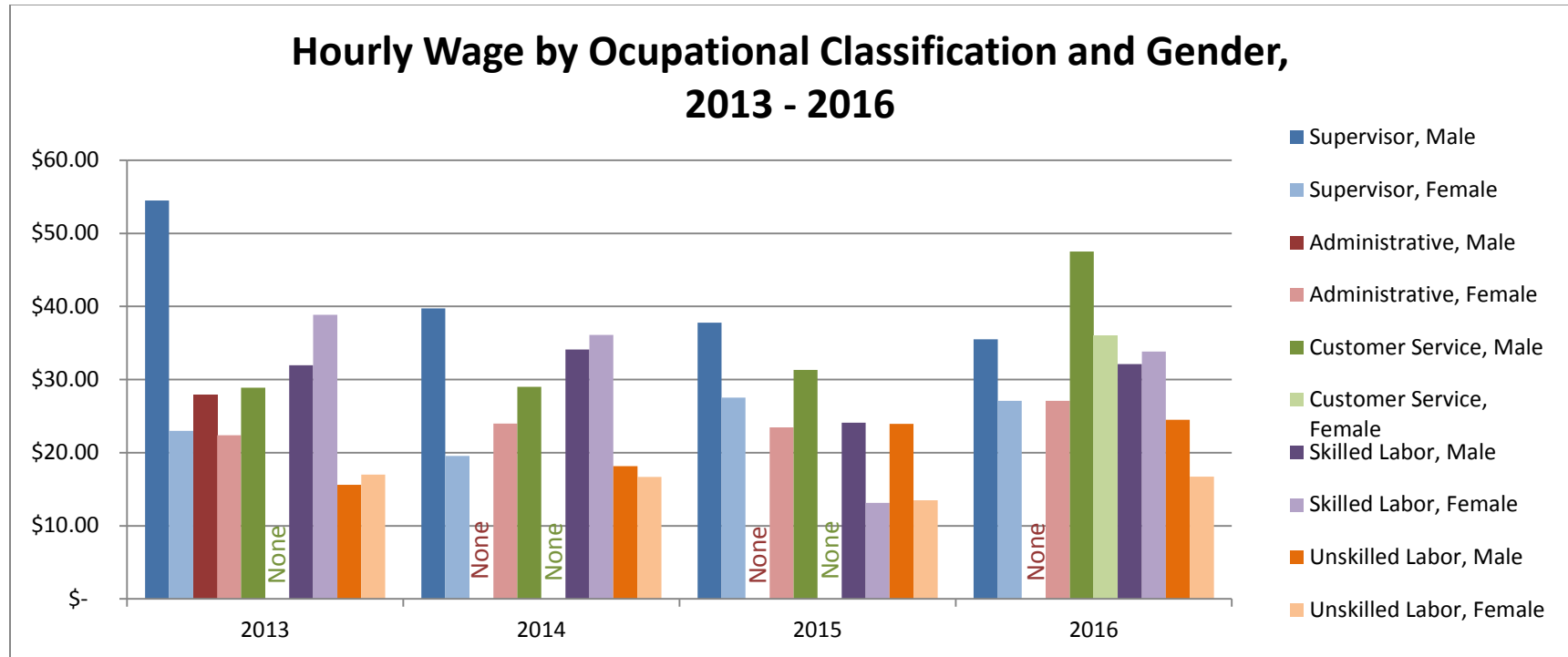




Table 7: Hourly Average Wage by Occupational Classification and Gender



## Benefits

Consistent with every year surveyed, all companies employing in this field reported a full benefits package including medical and dental insurance, a prescription plan, a vision plan and retirement savings plans.

## Turnover

Turnover rates within the industry are relatively low compared to the Wyoming average. In 2016, no turnover was reported in administrative or customer service positions. Skilled labor reported an 8% turnover rate, unskilled labor 12% and managers 14%. Compared to the 30.3% turnover rate for 2016Q1 and 27.3% turnover rate 2016Q2 across all industries employees tend to enjoy more job stability.<sup>2</sup> Tables 8 and 9 detail the average turnover by occupational classification within the industry as well as the average across all Wyoming industries.

**Table 8: Average Turnover Rate per Occupational Classification**

	2013	2014	2015	2016
Managerial	6.7%	0.0%	0.0%	14.0%
Administrative	12.3%	29.6%	30.0%	0.0%
Customer Service	0.0%	0.0%	0.0%	0.0%
Skilled Labor	16.0%	20.1%	6.7%	8.0%
Unskilled Labor	28.3%	12.7%	0.0%	12.3%

**Table 9: Average Turnover Rate for Industry compared to Wyoming Average**

	2013	2014	2015	2016
Industry Average (per responses)	12.7%	12.5%	7.3%	6.9%
WY Average	29.6%	30.7%	30.3%	27.3%

<sup>2</sup> Turnover rates for 2016Q1 & 2016Q2 obtained from *Wyoming Turnover Report 1992Q1to 2016Q2*, published March 30, 2017 from Wyoming Department of Employment, Research & Planning Office. [http://doe.state.wy.us/lmi/turnover/WY\\_Turnover\\_Report\\_2016Q2.pdf](http://doe.state.wy.us/lmi/turnover/WY_Turnover_Report_2016Q2.pdf) <accessed September 22, 2017>

## **Economic Modeling Economic Analysis Division**

The analyses of the economic impacts of the sales and use tax exemption for purchases and rentals of qualifying computer equipment necessary for the operation of a data processing center was prepared using the Regional Economic Models, Inc. (REMI) PI+ model. REMI PI+ is the next generation Policy Insight model built exclusively for Wyoming. It is an integrated model that combines the best features of the input-output, general equilibrium, econometric and economic geography methodologies. PI+ is also a dynamic rather than a static model allowing for year-by-year analysis of the total regional effects of any specific policy initiative.

The economic impact of the **removal of the sales tax exemption** for purchases and rentals of qualifying computer equipment necessary for the operation of a data processing center was modeled in REMI as an increase in the production costs for the data center industry of \$15.0 million per year beginning in 2016 (see Attachment A, Table 1). This exemption removal would result in an average annual loss of 115 jobs and a decrease in GDP of \$8.2 million per year over the period of 2016 to 2030 when compared to the baseline scenario.

The construction, retail trade, finance & insurance, accommodation & food services, and information sectors will incur the majority of the job losses. Direct job losses are attributed to construction, finance & insurance, and information sectors while the retail trade and accommodation & food services sectors will be adversely impacted from the decline in disposable personal income.

The economic impact of the **adding of the sales tax exemption** for purchases and rentals of qualifying computer equipment necessary for the operation of a data processing center was modeled in REMI as a decrease in the production costs for the data center industry of \$15.0 million per year beginning in 2016 (see Attachment, Table 2). This exemption addition would result in an average annual gain of 129 jobs and an increase in GDP of \$9.2 million per year over the period of 2016 to 2030 when compared to the baseline scenario.

The construction, retail trade, finance & insurance, accommodation & food services, and information sectors will see the majority of the job gains. Direct job gains are attributed to construction, finance & insurance, and information sectors while the retail trade and accommodation & food services sectors will be positively impacted from the increase in disposable personal income.

**Attachment A** shows the REMI table of analyses, definitions of terminology used and more detailed information regarding the REMI model.

## Wyoming Business Council

The RPAS model has been developed for Wyoming by Applied Economics, LLC of Phoenix, Arizona, [www.aeconomics.com](http://www.aeconomics.com). The model identifies measurable effects associated with either a specific activity in a specific location or the value of economic and revenue impacts of existing businesses. The model has multipliers for 66 NAICS-based industry types based on Minnesota IMPLAN group data. It provides the value of additional output for job creation in addition to the direct jobs created and measures direct and indirect property and sales tax benefits to local and state revenues.

Refer to **Attachment B** for the detailed information regarding the RPAS model.

### Survey Costs

Due to the limited number of businesses contacted for this report, the cost to mail was nominal. As a result, the primary expense associated with this report is the time spent following up with the respondents and reviewing and analyzing the data received as well as the preparation of this report. The Department estimates office personnel expended 40 to 50 hours over the course of several weeks on this endeavor.

## Attachment A

Table 1: Economic Impact of **Sales & Use Tax Exemption Removal** for Data Centers

Category <i>(Change from Baseline)</i>	Years					Average
	2016	2017	2018	2019	2020	2016-2030
Total Employment - Jobs	-54	-81	-101	-114	-121	-115
Construction	-10	-15	-17	-18	-17	-12
Retail Trade	-10	-13	-15	-16	-17	-16
Finance & Insurance	-8	-14	-18	-21	-23	-25
Accommodation & Food Services	-5	-8	-9	-11	-12	-12
Information	-3	-5	-6	-7	-8	-8
All Other	-15	-22	-27	-30	-32	-31
Population - Individuals	-22	-44	-64	-83	-102	-121
Wages and Salaries	-\$1.4	-\$2.1	-\$2.7	-\$3.1	-\$3.3	-\$3.2
Personal Income	-\$2.3	-\$3.7	-\$4.9	-\$5.9	-\$6.6	-\$7.0
Disposable Personal Income	-\$2.0	-\$3.2	-\$4.3	-\$5.2	-\$5.8	-\$6.2
Gross Domestic Product	-\$3.7	-\$5.6	-\$7.0	-\$7.9	-\$8.5	-\$8.2
Output	-\$6.0	-\$9.0	-\$11.2	-\$12.5	-\$13.4	-\$12.9
<i>Note: All dollar amounts are expressed as millions of fixed (2016) dollars.</i>						

Table 2: Economic Impact of **Sales & Use Tax Exemption Addition** for Data Centers

Category <i>(Change from Baseline)</i>	Years					Average
	2016	2017	2018	2019	2020	2016-2030
Total Employment - Jobs	61	92	114	128	137	129
Construction	11	17	20	20	19	13
Retail Trade	11	14	17	18	19	18
Finance & Insurance	9	15	20	24	26	28
Accommodation & Food Services	6	9	11	12	13	13
Information	3	5	7	8	9	9
All Other	17	25	31	34	37	34
Population - Individuals	26	50	74	95	116	136
Wages and Salaries	\$1.6	\$2.4	\$3.1	\$3.5	\$3.7	\$3.6
Personal Income	\$2.6	\$4.2	\$5.6	\$6.6	\$7.5	\$7.8
Disposable Personal Income	\$2.3	\$3.7	\$4.9	\$5.8	\$6.6	\$6.9
Gross Domestic Product	\$4.2	\$6.4	\$7.9	\$8.9	\$9.6	\$9.2
Output	\$6.8	\$10.2	\$12.6	\$14.1	\$15.0	\$14.4
<i>Note: All dollar amounts are expressed as millions of fixed (2016) dollars.</i>						

## **Key Definitions**

**Total Employment** comprises estimates of the number of non-farm jobs, full-time plus part-time, by place of work. Full-time and part-time jobs are counted at equal weight. Includes direct, indirect, and induced jobs.

**Population** reflects mid-year estimates of people, including survivors from the previous year, births, special populations, and three types of migrants (economic, international, and retired).

**Wages and Salaries** are the monetary remuneration of employees, including the compensation of corporate officers; commissions, tips, and bonuses; voluntary employee contributions to certain deferred compensation plans, such as 401(k) plans; and receipts in kind that represent income. Wages and salaries disbursements are affected by changes in Wage Rate and Employment.

**Personal Income** is the income that is received by all persons from all sources. It is calculated as the sum of wage and salary disbursements, supplements to wages and salaries, proprietors' income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and personal current transfer receipts, less contributions for government social insurance.

**Disposable Personal Income** equals personal income minus personal taxes.

**Gross Domestic Product** or **GDP** is the market value of goods and services produced by labor and property. It is often referred to as "value added" and is equal to its gross output (sales or receipts and other operating income, plus inventory change) minus its intermediate inputs (consumption of goods and services purchased from other industries or imported).

**Output** is the amount of production, including all intermediate goods purchased as well as value-added (compensation and profit). Output can also be thought of as sales or supply or simply price multiplied by quantity ( $P \times Q$ ).

## **About the REMI PI+ Model**

The REMI PI+ model incorporates aspects of four major modeling approaches: **Input-Output**, **General Equilibrium**, **Econometric**, and **Economic Geography**. Each of these methodologies has distinct advantages as well as limitations when used alone. The REMI integrated modeling approach builds on the strengths of each of these approaches.

The REMI model at its core has the inter-industry relationships found in **Input-Output models**. As a result, the industry structure of a particular region is captured within the model, as well as transactions between industries. Changes that affect industry sectors

that are highly interconnected to the rest of the economy will often have a greater economic impact than those for industries that are not closely linked to the regional economy.

**General Equilibrium** is reached when supply and demand are balanced. This tends to occur in the long run, as prices, production, consumption, imports, exports, and other changes occur to stabilize the economic system. For example, if real wages in a region rise relative to the U.S., this will tend to attract economic migrants to the region until relative real wage rates equalize. The general equilibrium properties are necessary to evaluate changes such as tax policies that may have an effect on regional prices and competitiveness.

REMI is sometimes called an “**Econometric model**,” as the underlying equations and responses are estimated using advanced statistical techniques. The estimates are used to quantify the structural relationships in the model. The speed of economic responses is also estimated, since different adjustment periods will result in different policy recommendations and even different economic outcomes.

The **New Economic Geography** features represent the spatial dimension of the economy. Transportation costs and accessibility are important economic determinants of interregional trade and the productivity benefits that occur due to industry clustering and labor market access. Firms benefit having access to a large, specialized labor pool and from having access to specialized intermediate inputs from supplying firms. The productivity and competitiveness benefits of labor and industry concentrations are called agglomeration economies, and are modeled in the economic geography equations.

The primary national, state, and county data source for REMI PI+ is the Bureau of Economic Analysis (BEA) State Personal Income (SPI) and Local Area Personal Income (LAPI) series (which also include employment and total population at both the state and county level). REMI also relies on numerous other data sources including the Bureau of Labor Statistics, Energy Information Administration, Center for Disease Control and Prevention, National Center for Health Statistics, and the Department of Defense.

*Source: remi.com.*



**Attachment B**

Wyoming Business Council Regional Project Assessment System (RPAS)

**Data center tax incentive economic analysis**

The RPAS model has been developed for Wyoming by Applied Economics, LLC of Phoenix, Arizona, [www.aeconomics.com](http://www.aeconomics.com). The model identifies measurable effects associated with either a specific activity in a specific location or the value of economic and revenue impacts of existing businesses. The model has multipliers for 66 NAICS-based industry types based on Minnesota IMPLAN group data. It provides the value of additional output for job creation in addition to the direct jobs created and measures direct and indirect property and sales tax benefits to local and state revenues.

- Jobs, wages and output:
  - There has been significant growth in the last several years in data hosting jobs and wages.
  - Not all jobs created are reflected in the numbers below. Data centers often contract out a significant amount of work.
  - The economic output from these direct wages is significant. The numbers below do not include indirect economic output of suppliers.

Year	Workforce	Average Wage	Total Direct Wages	Output from Employment Income
2010-2012	15	\$ 51,798	\$ 776,970	\$ 2,231,226
2013	116	\$ 57,955	\$ 6,722,780	\$ 19,305,821
2014	106	\$ 55,758	\$ 5,910,348	\$ 16,972,759
2015	144	\$ 52,580	\$ 7,571,520	\$ 21,743,750
2016	209	\$ 60,344	\$ 12,611,896	\$ 36,217,608
Totals			\$ 33,593,514	\$ 96,471,164

\* The year and workforce numbers are from the Department of Revenue annual reports.

\* The wage data is taken from the 2017 surveys returned by companies to the Department of Revenue. The surveys provided data on number of jobs and hourly wages for supervisors, skilled labor, sales/ customer service, admin and unskilled labor. WBC compiled the numbers and created an average. This average is used for all prior years.

\* Output represents the total economic activity generated. It is derived from employment income and calculated by the WBC economic impact model. The inputs are direct employment numbers and average wages. The model then calculates additional multipliers of the wages rolling over in the community. Real estate market valuation for tax purposes



The market valuation of data centers shows immense growth.

	2017	2016	2015	2014	2013
Greenhouse Data	\$ 7,914,648	\$8,007,395	\$7,792,972	\$351,654	
Microsoft	\$ 91,354,921	\$89,767,721	\$211,623	\$168,703	\$164,473
EchoStar	\$ 467,842,387	\$4,492,384	\$4,492,384	\$4,492,384	\$4,492,384
Mountain West	\$ 879,690	\$931,730	\$963,010	\$939,550	\$568,540
Ptolemy	\$ 1,494,228	\$1,477,077	\$1,598,498	\$1,530,624	\$1,469,670
Totals	\$ 569,485,874	\$ 104,676,307	\$ 15,058,487	\$ 7,482,915	\$ 6,695,067

The following numbers do not include electricity tax or construction sales tax. However, data centers generate significant construction sales tax, electricity sales tax, property tax and indirect sales tax.

Year	Annual Capital Expenditures	Local Real Property Tax	Local Personal Property Tax	Local Sales Taxes	Total Local Taxes	State Sales Tax	Total State and Local Taxes	Unrealized Revenue from Sales Taxes	Net Return to State and Local Governments
2012	\$ 63,105,174	\$ 73,195	\$ 343,032	\$ 4,777	\$ 421,004	\$ 13,451	\$ 434,455	\$ 3,319,332	\$ (2,884,877)
2013	\$ 316,136,131	\$ 342,551	\$ 2,003,937	\$ 41,330	\$ 2,387,818	\$ 116,386	\$ 2,504,204	\$ 16,976,510	\$ (14,472,306)
2014	\$ 164,119,341	\$ 412,285	\$ 2,528,809	\$ 36,335	\$ 2,977,429	\$ 102,321	\$ 3,079,750	\$ 9,080,909	\$ (6,001,159)
2015	\$ 187,851,478	\$ 1,152,648	\$ 2,976,447	\$ 46,547	\$ 4,175,642	\$ 131,080	\$ 4,306,722	\$ 10,106,410	\$ (5,799,688)
2016	\$ 319,500,000	\$ 4,955,641	\$ 3,949,519	\$ 77,534	\$ 8,982,694	\$ 218,340	\$ 9,201,034	\$ 17,908,627	\$ (8,707,593)
Totals	\$ 1,050,712,124	\$ 6,936,320	\$ 11,801,744	\$ 206,523	\$ 18,944,587	\$ 581,578	\$ 19,526,165	\$ 57,391,788	\$ (37,865,623)

- Approximately half of the property tax supports local school mill levies
- Direct and indirect property and sales tax is calculated by the WBC economic impact model. The inputs are assessed property valuation and equipment capital expenditures. The model then calculates the direct property and sales tax paid to local and state. It also creates and calculates multipliers for direct employees and indirect employment increase in their property and sales tax spending.