



Sales and Use Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.ncdor.gov

IMPORTANT NOTICE:
ELIGIBLE INTERNET DATACENTER EXEMPTION
REMAINS IN EFFECT

The exemption provided in N.C. Gen. Stat. § 105-164.13(55) for “[s]ales of electricity for use at an eligible Internet datacenter and eligible business property to be located and used at an eligible Internet datacenter” remains in effect. The exemption from sales and use taxes for qualifying purchases by an **eligible Internet datacenter** were not affected by the expiration of the privilege tax discussed in the [Important Notice: Expiration of the Privilege Tax Imposed on Qualifying Datacenter Machinery and Equipment](#) published on July 2, 2015 and available on the Department’s website.

N.C. Gen. Stat. § 105-164.3(8e) defines the term “[e]ligible Internet datacenter.” A seller that has a completed certificate of exemption on file or the required data elements in a retrievable format pursuant to the requirements of N.C. Gen. Stat. § 105-164.28 for a purchaser, may continue to honor the exemption afforded an eligible Internet datacenter for qualifying purchases.

Assistance

General questions regarding this notice should be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

To the extent that there is any change in statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance regarding sales and use tax issued prior to the date of this notice conflicts with this important notice, the provisions contained in this important notice supersede.