



Missouri Department of Economic Development

DATA CENTER TAX EXEMPTION PROGRAM ***NOTICE OF INTENT***

Data Center Tax Exemption Program				
Program Category	Minimum New Full-time Jobs	Minimum New Private Capital Investment	Minimum Average Wage for New Jobs	Program Benefits
<input type="radio"/> New Facility (Includes facilities constructed, acquired or leased on or after August 28, 2015).	10 (within 36 months of conditional approval.)	\$25 Million (within 36 months of conditional approval.)	150% of County Average Wage	Tax exemption for 100% of state and local sales and use taxes for a specified maximum amount each year for a project period not to exceed 15 years
<input type="radio"/> Expanding Facility (Includes facilities constructed, acquired, or leased prior to August 28, 2015 or a facility which replaces another facility and resumes operations within in one year of discontinued operations.)	5 (within 24 months of conditional approval.)	\$5 Million (within 12 months of conditional approval.)	150% of County Average Wage	Tax exemption for 100% of incremental state and local sales and use taxes on expansionary purchases for a specified maximum amount each year for a project period not to exceed 10 years.

Mail Form to:

Missouri Department of Economic Development, Business and Community Solutions

PO Box 118, 301 W. High Street, Room 770, Jefferson City, MO 65102-0118

Phone: 573-751-4539 Fax: 573-522-4322

www.ded.mo.gov E-mail: dedfin@ded.mo.gov



**DATA STORAGE CENTERS
Sales / Use Tax Exemption
NOTICE OF INTENT**

1. Applicant Structure								
<input type="checkbox"/> Single Taxpayer (will be both the constructing and operating taxpayer)			<input type="checkbox"/> Separate Taxpayers (one constructing taxpayer and one operating taxpayer)			<input type="checkbox"/> Separate Taxpayers (multiple constructing taxpayers and/or multiple operating taxpayers)		
2. Applicant Information (Add additional sheets if necessary)								
Project Taxpayer Name			FEIN / Tax ID #			Project Facility NAICS Code		
Project Name			Taxpayer Phone Number			<input type="checkbox"/> Constructing <input type="checkbox"/> Operating		
Address of Project Facility			City		County		State	Zip
Contact Person			Phone Number		Email Address			
Mailing Address				City		State	Zip	
Is there more than one Taxpayer seeking the exemption of sales & use taxes for this Project? (If YES, list all below or attach additional sheets)						<input type="checkbox"/> YES		<input type="checkbox"/> NO
Taxpayer Name (2)		FEIN / Tax ID #	Contact Number		Email			
Mailing Address		City	State	Zip	NAICS Code	<input type="checkbox"/> Constructing <input type="checkbox"/> Operating		
Taxpayer Name (3)		FEIN / Tax ID #	Contact Number		Email			
Mailing Address		City	State	Zip	NAICS Code	<input type="checkbox"/> Constructing <input type="checkbox"/> Operating		
Taxpayer Name (4)		FEIN / Tax ID #	Contact Number		Email			
Mailing Address		City	State	Zip	NAICS Code	<input type="checkbox"/> Constructing <input type="checkbox"/> Operating		
3. Project Information								
What type of Project facility is this?				<input type="checkbox"/> New		<input type="checkbox"/> Expanding		<input type="checkbox"/> Replacement
If replacement, Provide the location of the existing:		Address			City		State	Zip Code
Estimated Date for construction / expansion to begin?			Estimated date for facility to be operational?					
4. Number of Full-Time Employees at the facility by month for the twelve months prior to the submission of the Project Plan (For example if the Project Plan is submitted on 10/05/15, the 12 month period would be from 10/01/14 to 09/30/15.)								
Month (most recent last 4 mos.)	Year	# of FT Employees	Month (next most recent 4 mos.)	Year	# of FT Employees	Month (next most recent 4 mos.)	Year	# of FT Employees
Average number of full-time Employees for the 12 month period prior to the submission of the Project Plan. (For example if the Project Plan is submitted on 10/05/15, the 12 month period would be from 10/01/14 to 09/30/15.)								

CERTIFICATION

I, the undersigned, acting on behalf of the Company named below, hereby certify and agree to the following:

1. The information submitted by the Company to DED in connection with the Project is true and correct and such information is consistent with documents provided to lenders, other government programs, or investors. The Company hereby authorizes DED to verify such information from any source;
2. The Company, contact person(s), owners, or signors identified in the application (Please mark appropriate box. If you mark "Have" or "Are", please provide an explanation on another sheet of paper):
 - a) Have Have not--committed a felony, is currently under indictment for a felony, or is currently on parole or probation;
 - b) Are Are not--delinquent with respect to any non-protested federal, state or local taxes or fees;
 - c) Have Have not--filed (or is about to file) for bankruptcy, unless otherwise disclosed to DED; or
 - d) Have Have not--failed to fulfill any material obligation under any other state or federal program;
3. There are no pending or threatened liens, judgments, or material litigation against the Company or any person identified on the application which is likely to have a material impact on the Company's viability;
4. Neither the operations of the Project itself nor the receipt of incentives for the Project would violate any existing agreement;
5. The Company has obtained or is capable of obtaining all necessary federal, state and local permits and licenses for the Project;
6. I certify that the applicant does NOT knowingly employ any person who is an unauthorized alien and that the applicant has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that each individual is not an unauthorized alien.
7. I certify that the applicant is enrolled and will participate in a federal work authorization program as defined in Section 285.525(6), RSMo., with respect to employees working in connection with the activities that qualify applicant for this program. I certify that the applicant will maintain and, upon request, provide the Department of Economic Development documentation demonstrating applicant's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify applicant for this program.
8. I certify that the Applicant shall include in any contract it enters with a subcontractor in connection with the activities that qualify applicant for the program, an affirmative statement from the subcontractor that such subcontractor is not knowingly in violation of Section 285.530.1, RSMo, and shall not be in violation during the length of the contract. In addition the Applicant will receive a sworn affidavit from the subcontractor under the penalty of perjury, attesting that the subcontractor's employees are lawfully present in the United States. I certify that the Applicant will maintain and provide the Department of Economic Development and Department of Revenue access to documentation demonstrating compliance with this requirement.
9. I understand that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under section 285.525 to 285.550 when such general contractor or subcontractor contracts with its direct subcontractor who violates section 285.530.1, if the contract binding the contractor and subcontractor affirmatively states that the direct subcontractor is not knowingly in violation of section 285.530.1 and shall not henceforth be in such violation and the contractor or subcontractor receives a sworn affidavit under the penalty of perjury attesting to the fact that the direct subcontractor's employees are lawfully present in the United States.
10. I understand that if the applicant is found to have employed an unauthorized alien, applicant maybe subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.
11. I understand that if the applicant is found to have employed an unauthorized alien in Missouri and did not, for that employee, examine the document(s) required by federal law, the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.
12. I attest that I have read and understand the Data Storage Center Program guidelines.
13. I hereby agree to allow representatives of the Department of Economic Development (DED), Department of Revenue, or either of their designated representatives, access to the property and applicable records as may be necessary for the administration of this program.
14. I certify under penalties of perjury that the above statements and information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.

I certify that I am a Corporate Officer/Member of the Applicant and have the proper authority to execute this document on behalf of the Applicant and that I am authorized to make the statement of affirmation contained herein. I also realize that failure to disclose material information regarding the Applicant, any owners or individuals engaged in the management of the Applicant, or other facts may result in criminal prosecution.

Applicant Signature	Print Name	Title	Date
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STATE OF _____)
SS.

COUNTY OF _____)

On this ____ day of _____ in the year 20__ before me, _____, a Notary Public in and for said state, personally appeared _____ [name of Corporate Officer / Member], _____ [Official Title], _____ [Name of Corporation / Limited Liability Corporation], known to me to be the person who executed the within Agreement in behalf of said company and acknowledged to me that he or she executed the same for the purposes therein stated.

_____ Notary Public

_____ My commission expires

REQUIRED ATTACHMENTS FOR DATA CENTER NOTICE OF INTENT

CHECK BOX	ATTACHMENT								
<input type="radio"/>	<p>Cooperation Agreement – If there are multiple taxpayers participating in the project, the applicants must submit an agreement recognizing the cooperating responsibilities of all the constructing and operating taxpayers stating at a minimum: a) the identity of the Project Taxpayer b) the identity of each Constructing and Operating Taxpayer c) the obligations of each Constructing and Operating Taxpayer d) the process for adding or removing Constructing or Operating Taxpayers e) the liability of each Constructing and Operating Taxpayer for repayment and/or reductions in annual tax exemption allotments</p>								
<input type="radio"/>	<p>Tax Clearance – DED will notify the company if a Form MO-943 needs to be submitted to the Department of Revenue. If multiple entities are participating in this project, a Certificate of Tax Clearance is required for each entity.</p>								
<input type="radio"/>	<p>E-Verify Memorandum of Understanding (MOU) - A copy of the executed MOU between the taxpayer/organization and the Department of Homeland Security, United States Citizenship and Immigration Services (DHS-USCIS) and the Social Security Administration. Must be electronically signed by Company & DHS-USCIS.</p>								
<input type="radio"/>	<p>Project Plan – The applicant must submit a detailed description of the project. The Project Plan must be in Excel format and include the following information for each taxpayer: a) an Employment Tab which includes the number of New Jobs Projected at the Facility b) a Utilities Tab with Base Utility Usage and Projected Utility Usage per benefit year for each utility c) Purchases Tab which includes projected purchases for Machinery, Equipment, Construction, and Other purchases. Please see the Project Plan template located on our website.</p>								
<input type="radio"/>	<p>Base Utility Supporting Documentation – Please provide documentation to support the base utility numbers provided in the Project Plan. Recommended supporting documentation is an annual usage statement from the service provider.</p>								
<input type="radio"/>	<p>List of Employees - A list of current employees including the following columns:</p> <table border="1" data-bbox="436 932 1894 1011"> <thead> <tr> <th data-bbox="436 932 667 1011">Employee Name</th> <th data-bbox="667 932 848 1011">Employee Number</th> <th data-bbox="848 932 1014 1011">Date of Hire</th> <th data-bbox="1014 932 1182 1011">Date of Term</th> <th data-bbox="1182 932 1350 1011">Job Title</th> <th data-bbox="1350 932 1539 1011">Annualized Salary</th> <th data-bbox="1539 932 1707 1011">Full-time or Part-time</th> <th data-bbox="1707 932 1894 1011">Transferred* (Yes or No)</th> </tr> </thead> </table> <p>*Transferred: If employee transferred from another facility.</p>	Employee Name	Employee Number	Date of Hire	Date of Term	Job Title	Annualized Salary	Full-time or Part-time	Transferred* (Yes or No)
Employee Name	Employee Number	Date of Hire	Date of Term	Job Title	Annualized Salary	Full-time or Part-time	Transferred* (Yes or No)		

Please Note: When the Notice of Intent is received, DED will send the Current Employment Information worksheet, specifying the dates for the required information. The information on this worksheet is used to calculate the project facility base employment. Timely response is required of the Company. Data should be submitted in Excel format.

Annual Reporting Requirements and Penalty Provisions

All tax exemption recipients must be familiar with the annual reporting requirements and penalties for non-compliance established under the Data Center Sales Tax Exemption Program Agreement. The responsibility for compliance falls with the tax exemption recipient.

Recipients of tax refunds and exemption certificates are required to submit an Annual Report each year due January 31st for the preceding calendar year verifying the full performance of the activities outlined in the Notice of Intent and Project Plan. You may contact (573) 751-4539 (Business and Community Finance) with any questions. **NOTE: Failure to report within the deadline will result in the forfeiture of the current tax exemption certificate and the Taxpayer shall be responsible, upon 30 days written notice, to reimburse the State what the Taxpayer received in exemptions and/or refunds.**