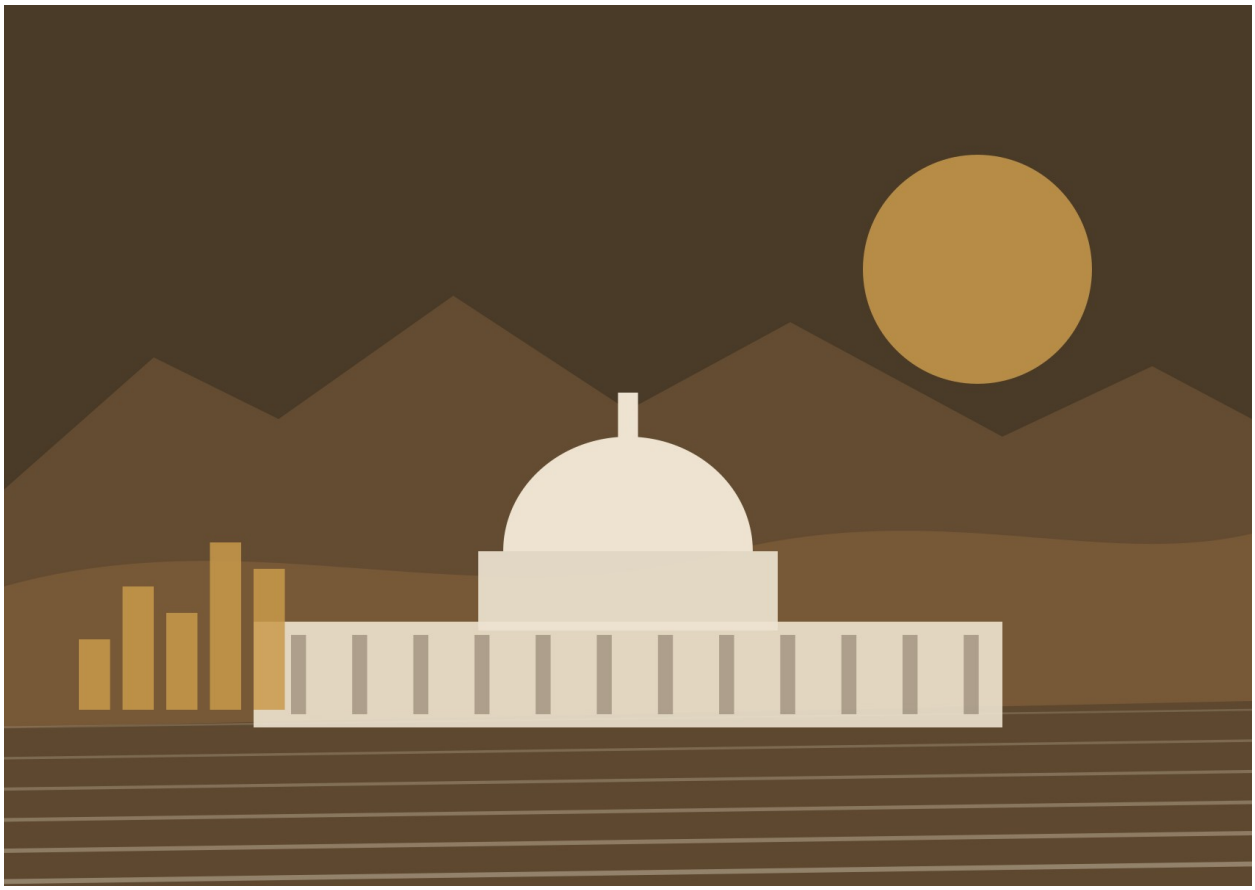


IDAHO DATA CENTER PUBLIC GUIDE · GUIDE 6 OF 9

TAX BREAKS AND DATA CENTERS

Would They Come Anyway?

Idaho and its counties give data centers big tax breaks to come here. The best evidence says most would come without them. This guide shows what Idaho gives away, what it gets back, and who picks up the difference.

Jeff A. Pierson

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Public edition · November 2026 · Version 9

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AT A GLANCE

The short version

Mostly, yes, they would come anyway. Researchers who reviewed 30 studies of business tax breaks found that a typical break changes the decision for somewhere between 2 and 25 of every 100 companies that get it. The rest would have come anyway. Data centers follow the power. They need huge amounts of it, plus land, water and fiber lines, and those decide where they land. When Georgia's auditors studied their state's data center tax break, they found that 70 of every 100 data centers there would have been built without it. In one year Georgia gave up $474 million and got about $42 million back. Idaho gives large data centers a sales tax break with no end date and a cap on property taxes for the biggest projects, and counties can add more. Idaho doesn't publish what any of it costs. Every dollar a data center doesn't pay is a dollar the rest of us cover or a service we go without.

70 of 100
Georgia data centers that would have been built without the tax break

$474 million
sales tax Georgia gave up in one year. It got about $42 million back.

48¢
what Virginia gets back for every $1 of data center sales tax it waives

Unknown
what Idaho's data center tax breaks cost. Idaho doesn't report it.

Inside this guide

01 What Idaho gives data centers
02 Who hands out the incentives, and what they're worth
03 Do tax breaks change where companies go?
04 What really decides where a data center goes
05 Who says yes to a data center, and when you can speak up
06 How the breaks get granted, and the bill that almost changed them
07 What you can do
08 Words to know and where to look
09 Sources

How to read the numbers

LAW means what a law or official order says. AUDIT means a study done by or for a state government. NEWS means a named news report, research group or official's statement. EXAMPLE means simple math with round numbers to show how it works.

HOW THIS GUIDE WAS CHECKED

Idaho laws were read in their current text on the Idaho Legislature's website. Georgia and Virginia figures come straight from those states' official audit reports, and our math on them was rerun. Bill histories were checked against legislative records in November 2026. Where a number is an estimate, the guide says whose estimate it is.

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PART 01

What Idaho gives data centers

Idaho has four main breaks a big data center can use. Two are automatic. No one votes on them case by case.

The break	What it does	How long it lasts
State sales tax break (Idaho Code § 63-3622VV, passed 2020)	No 6% sales tax on servers, cooling and backup equipment, cables, or the building materials, for a company that invests $250 million and adds 30 jobs.	No end date. Once approved, it covers new servers bought later too.
Property tax cap (§ 63-4502)	A company that invests $1 billion or more in one county pays property tax on no more than $400 million of its value there.	No end date in the law.
County property tax break (§ 63-602NN)	County commissioners can waive property tax on up to 100% of a qualifying new investment.	Up to 5 years.
Tax Reimbursement Incentive (Idaho Commerce)	A refund of up to 30% of the state income, payroll and sales taxes a company pays, for qualifying projects.	Up to 15 years.

Meta's campus near Boise was reported to be the first project to use the sales tax break.[1] When Meta announced an $800 million project in 2022, the Idaho Statesman estimated the break could save the company $48 million. Meta has since said it invested more than $1.2 billion.[2] The state has never reported the real figure.

The promise was lower property taxes

When lawmakers passed the sales tax break in 2020, the selling point was that data centers would add a lot of value to local property tax rolls and ease the load on homeowners.[3] Here's how that is supposed to work. Your county, city and school district set their budgets and spread them over all the taxable property in the area. Add a big taxable building and everyone's share gets smaller. Exempt it, and everyone else's share stays bigger.

The $400 million cap cuts into that promise for the biggest projects. Idaho State Tax Commission staff gave lawmakers this example: a $4 billion data center near Boise would pay property tax on only about 10% of its value.[4]

[1] Data Center Knowledge, "Meta to build first data center in Idaho," Feb. 2022; Idaho Code § 63-3622VV.

[2] Idaho Statesman, via East Idaho News, Feb. 2022; Meta, Sept. 3, 2026.

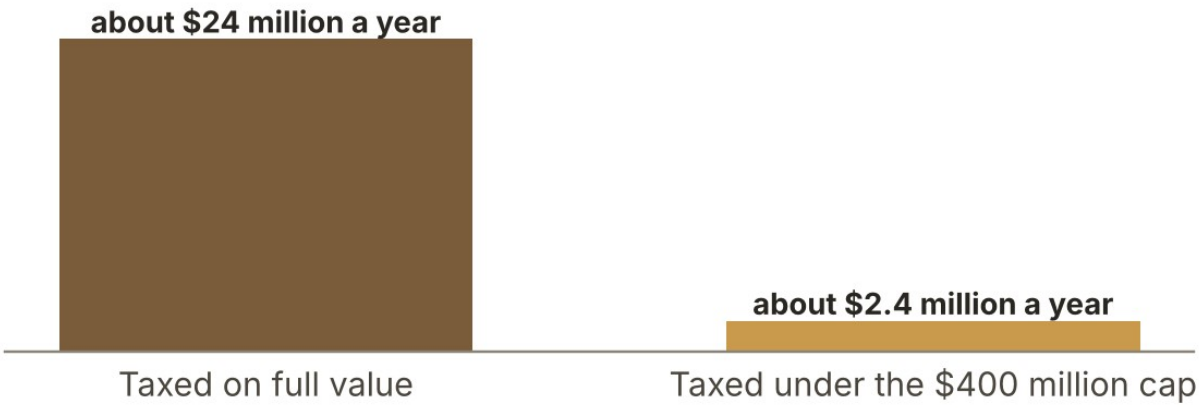
[3] Idaho Statesman, 2023, quoting the 2020 H.B. 521 statement of purpose; Idaho Reports, Mar. 30, 2023.

[4] Rep. John Gannon, "Data center costs should guarantee public benefits," Coeur d'Alene Press, July 31, 2026, describing Tax Commission testimony.

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EXAMPLE · Yearly property tax on a $4 billion data center



At a property tax rate of 0.6%, the rate used in the Tax Commission example. Real rates vary by location.

That's about $21.6 million a year that stays in the company's pocket instead of lowering the bills of everyone else in that taxing district.

PART 02

Who hands out the incentives, and what they're worth

Several layers of government and quasi-public groups recruit companies. Some hand out cash. Most hand out help that's worth money and never shows up as a check.

Who recruits companies, and with what

Who	Role	Cash tools	Non-cash help
U.S. Department of Commerce (Economic Development Administration)	Grants to local governments and regional districts for infrastructure, planning and training. Under a July 2025 executive order, Commerce also leads a federal push to finance big AI data centers and the plants and lines that serve them.	Public works grants, revolving loan funds, Tech Hub grants. The order calls for loans, loan guarantees, grants, tax incentives and federal agreements to buy output.	Faster federal permits, federal land and cleanup sites offered for data centers, and lighter environmental review when federal money is under half the cost. Wind and solar projects are excluded.[5]
Idaho Department of Commerce	Recruits companies and runs the state's incentive programs. Staffs the Economic Advisory Council, which approves tax reimbursement deals.	Tax Reimbursement Incentive: up to 30% of new state income, payroll and sales tax refunded for up to 15 years. Idaho Opportunity Fund: deal-closing grants to local governments. Block grants and rural grants.	Confidential site searches under project code names, introductions to utilities and landowners, help through permits.
Idaho Legislature and State Tax Commission	Write and run the tax breaks in state law.	Data center sales tax exemption (§ 63-3622VV) and the $400 million property tax cap (§ 63-4502).	None. Both apply automatically once a company qualifies (Part 06).
Regional economic development groups	Groups like the Southern Idaho Economic Development Organization, the Region IV Development Association and the Boise Valley Economic Partnership market their area and package sites for prospects.	Seldom hand out cash. Region IV plans and manages federal EDA projects and loan funds for the Magic Valley.	Site lists, tours and data packages. They can sign nondisclosure agreements that keep a company's name quiet until late in the process.
Counties, cities, urban renewal agencies and utilities	Zoning, local tax decisions, and the water, sewer and power lines.	County property tax exemption of up to 100% for up to five years (§ 63-602NN), urban renewal tax increment financing, fee waivers, industrial revenue bonds.	Fast-tracked hearings, city-owned water and sewer service, special utility contracts and line extensions.

Program descriptions from each agency and the Idaho Code.[6] In 2023 Idaho stopped data centers that take the sales tax break from also sending their property taxes into urban renewal.

What it adds up to

Nobody publishes one total. Here's what the public record shows, with the period each number covers. These are cash or cash-equivalent dollars: grants paid, taxes refunded or taxes never collected.

Item	Period	Dollars	What kind
Idaho Tax Reimbursement Incentive, every deal approved, all industries	FY2015 to FY2025	About $400 million	Estimated full-term credits, paid over up to 15 years
Of that, credits actually paid out so far	Through 2024	$22 million	Paid (already inside the $400 million)

[5] Executive Order 14318, Accelerating Federal Permitting of Data Center Infrastructure, July 23, 2025, 90 Fed. Reg. 35385, secs. 3, 5, 6, 9.

[6] Idaho Department of Commerce, FY2025 Annual Report, pp. 1, 6–8, 12–25.

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Item	Period	Dollars	What kind
New TRI deals in FY2025 (eight projects, five under code names)	FY2025	$11.5 million	Committed (already inside the $400 million)
Idaho Commerce grants: block grants $9.67M, Opportunity Fund $0.75M, rural investment $0.9M, Gem Grants $0.55M, rural development staff $0.45M	FY2025	$12.3 million	Granted
U.S. EDA grants to Idaho, 74 awards	2018 to early 2024	$65.5 million	Granted
Data center sales tax exemption, Meta's campus near Boise only	2022 estimate	About $48 million	Tax not collected. Estimated on an $800 million project; Meta now says it spent more than $1.2 billion. The state hasn't reported the real figure.
Property tax cap on a $4 billion data center	Every year	About $21.6 million	Tax not collected (Tax Commission example, Part 01)

Sources: Idaho Commerce FY2025 Annual Report; U.S. EDA; Idaho Statesman, 2022; Idaho State Tax Commission testimony.[7]

MY MATH · THE RUNNING TOTAL

Add the dollars that don't overlap: $400 million in TRI commitments, $12.3 million in one year of Commerce grants, $65.5 million in federal EDA grants and Meta's estimated $48 million sales tax break. That's about **$526 million** on the public record over roughly ten years, and it's an undercount. It leaves out every county tax deal, urban renewal, and the sales tax break on every data center except Meta's, because Idaho doesn't report them. A $4 billion campus under the property tax cap would add about $21.6 million more every year it stands.

The help that never shows up as a check

- ☐ **Secrecy.** Deals move under code names and nondisclosure agreements. Five of the eight tax reimbursement deals Idaho approved in FY2025 were listed only as projects with code names, like Project Arion and Project Snow.[8]
- ☐ **Public pipes.** The city near Boise took over ownership and upkeep of the water and sewer system built for Meta's campus, which Meta put at more than $100 million (Guide 2).
- ☐ **Speed.** Fast-tracked local hearings, and under the 2025 executive order, faster federal reviews and a spot on the federal permitting dashboard.
- ☐ **Land.** Federal land, brownfields and military sites offered for data centers and their power plants under the same order.
- ☐ **Utility terms.** Special contracts and line extensions negotiated with the utility. Since July 1, 2026, those need PUC approval for any customer of 50 MW or more.
- ☐ **Trained workers.** Public job training money and community college programs built around a company's needs.

WHAT A FREE MARKET WOULD LOOK LIKE

A project that pencils out doesn't need a refund of its own taxes, a deal-closing grant or a code name. Publish every incentive, cash and non-cash, under the company's real name, before the vote.

[7] U.S. Economic Development Administration, EDA Reauthorization fact sheet: Idaho (investments 2018 to early 2024).

[8] Idaho Department of Commerce, FY2025 Annual Report, pp. 1, 6–8, 12–25.

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PART 03

Do tax breaks change where companies go?

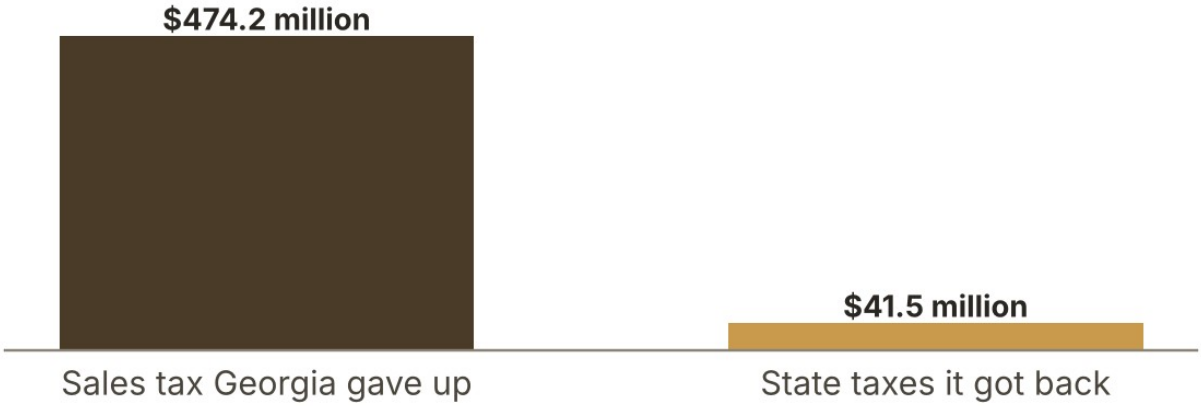
The question that matters is simple. Would the company have come here without the break? Economists call this the "but for" question.

Timothy Bartik of the W.E. Upjohn Institute, a nonpartisan research group, pulled together 34 estimates from 30 studies of business tax breaks. His conclusion: a typical break tips the decision for somewhere between 2 and 25 of every 100 companies that get it. For at least 75 of every 100, the break pays a company to do what it was going to do anyway.[9] The reason is that other costs, like power, land, workers and shipping, are much bigger than the tax break and vary much more from place to place.

Georgia checked its own data center break, twice

Georgia's first study in 2022 simply assumed the break caused 90% of data center building, a number borrowed from a 2019 Virginia study. In December 2025, University of Georgia researchers working for the state auditor actually measured it, comparing places and years with and without the break while accounting for power prices and workers. They found it caused 30%. The other 70% would have happened anyway.[10]

AUDIT · Georgia, fiscal year 2025



State tax gained from construction ($34.6 million) and operations ($6.9 million). Net loss to the state: $432.6 million. Source: Georgia Dept. of Audits and Accounts, Dec. 2025 (revised Jan. 2026), Table A.

The same study credited the break with 1,641 lasting jobs at Georgia data centers that year and 8,505 construction jobs. Divide the year's lost sales tax by the lasting jobs and it comes to about **$289,000 per job**, every year. The study projects the yearly loss growing to $867 million by 2030.[11]

Virginia and the rest of the country

Virginia is the biggest data center market in the country and has had its break since 2010. Its legislative auditors found the state gets back 48 cents in other taxes for every dollar of sales tax it waives. Data centers reported saving $928.6 million in fiscal 2023.[12] The research group Good Jobs First found at least 10 states

[9] T. J. Bartik, "'But For' Percentages for Economic Development Incentives," Upjohn Institute Working Paper 18-289, July 2018.

[10] Carl Vinson Institute of Government for the Georgia Dept. of Audits and Accounts, Tax Incentive Evaluation: Georgia Data Center Sales & Use Tax Exemption, Dec. 2025, Exec. Summary and Sec. 6; 2022 evaluation, p. 3.

[11] Georgia Dept. of Audits and Accounts, Dec. 2025 (revised Jan. 2026), Table A and summary. Per-job figure is our math: $474.2 million ÷ 1,641.

[12] Joint Legislative Audit and Review Commission (JLARC), Data Centers in Virginia, Report 598, Dec. 9, 2024.

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each losing more than $100 million a year to data center tax breaks, about $3.1 billion combined. Idaho is one of 14 states that don′t report the cost at all.[13]

[13]Good Jobs First, report on state data center tax exemptions, Apr. 2025; Idaho Capital Sun, Apr. 15, 2026.

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PART 04

What really decides where a data center goes

Power. A big data center can use as much electricity as a small city, and it needs it around the clock.

In a 2026 survey of the Site Selectors Guild, the consultants companies hire to pick locations, 79% named electric power as a top factor. That ranked ahead of everything else.[14] Fiber lines, land, water and how fast a site can get hooked up come next. A tax break can't create a power line that isn't there.

Idaho has made power and water harder to get on the cheap, which matters more to a site decision than a sales tax break. Since July 1, 2026, a new 50 MW customer has to pay its full cost of service under a PUC-approved contract, and a new data center can't evaporate its own well water or farm water in cooling towers. On power, Idaho has more company. Nobody keeps one agreed count. Clean Energy Group's July 2026 tally lists eight states with laws that make data centers and other big customers carry their own power costs: Florida, Minnesota, New Jersey, Oklahoma, Oregon, South Dakota, Tennessee and Texas. MultiState adds Alabama and Nebraska. Most states still have nothing like it on the books, though some handle it through their utility commissions instead.[15]

Meta's own history here makes the point. It had Idaho's sales tax break in hand and still paused construction near Boise in December 2022 to redesign the campus for artificial intelligence. It restarted in 2023 on its own schedule.[16]

> THE BEST CASE FOR THE BREAKS, AND WHY IT FALLS SHORT
>
> Supporters say every state around Idaho either has no sales tax or exempts data center equipment, so without a break Idaho never makes the list. They point to Georgia's 30% and Virginia's growth as proof the breaks work.[17]
>
> Even taking Georgia's 30% at face value, Georgia pays all 100 companies to win 30. And Idaho's real draw has always been its power. That power is now scarce. Idaho Power is adding plants to keep up, and households help pay for them. A state with something companies need doesn't have to pay them to take it.

Lawmakers in both parties have tried to scale the breaks back. In 2023 they stopped data centers that take the sales tax break from also routing their property taxes into an urban renewal district, the move a city near Boise had made for Meta.[18] In 2026 they came closer than ever. Part 06 explains how.

[14] Bisnow, "Access to power now the No. 1 force shaping U.S. site selection decisions," 2026, reporting the Site Selectors Guild survey.

[15] Quorum, Oct. 26, 2026; Clean Energy Group, "States are stepping up to protect households from rising energy bills due to data centers," 2026; Edison Electric Institute tariff count as reported by Environment+Energy Leader, 2026; MultiState, June 4, 2026.

[16] BoiseDev, Dec. 20, 2022; Meta, "Ramping up construction on the Kuna Data Center," Oct. 12, 2023.

[17] Data Center Knowledge, Feb. 2022; NetChoice testimony on Idaho H.B. 315, 2025.

[18] Idaho H.B. 328 (2023); Idaho Reports, Mar. 30, 2023.

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PART 05

Who says yes to a data center, and when you can speak up

A data center needs several yeses from several offices. Some happen in public. Some don't.

The question	Who decides	Do you get a say?
Can it be built on that land?	Your **county** (or city, if it's inside city limits)	**Yes.** There must be a public hearing, a notice in the paper at least 15 days ahead, and letters to neighbors within 300 feet.[19]
Will Idaho Power serve it, and on what terms?	The Idaho Public Utilities Commission. Since July 1, 2026, any new customer of 50 megawatts or more needs a contract it approves (Idaho Code § 61-335).	**Yes.** Anyone can send a written comment. Some contract terms are kept secret.
Where does the cooling water come from?	The Idaho Department of Water Resources and the local water system. Since July 1, 2026, a new data center can't use up water for cooling unless it comes from a city, water district or water and sewer district system (Idaho Code § 42-252).	Sometimes. Water right changes are published and can be protested.
Can it run backup diesel generators?	The **Idaho Department of Environmental Quality**	Often. Many air permits have a comment period.

How the power plants and lines for it get approved

The data center itself doesn't need a permit from the utility commission. The things Idaho Power builds to serve it sometimes do. There are two paths.

Everyday equipment: build now, review later. Substations and power lines inside Idaho Power's own territory don't need permission in advance.[20] Idaho Power builds them, then asks to add the cost to everyone's rates at its next **rate case**. That is the first time anyone checks whether the money was well spent, and by then the equipment is already built.

Big new power plants and major lines: ask first. These need a permit called a **Certificate of Public Convenience and Necessity** before construction starts. Idaho Power has to show the commission it can pay for the project, is acting in good faith, and that the public needs it.[21] Anyone can send a written comment before the deadline the commission announces.

[19] Idaho Code §§ 67-6509, 67-6512.

[20] Idaho Code § 61-526 (no certificate needed for extensions "in the ordinary course of business").

[21] Idaho Code § 61-526; IPUC Order No. 36817 (Oct. 28, 2025), pp. 4–5.

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PART 06

How the breaks get granted, and the bill that almost changed them

Of the three breaks written into Idaho tax law, only the county one needs a public meeting. The two biggest happen on paperwork.[22]

The break	Who says yes	What the public sees
State sales tax break (§ 63-3622VV)	No one votes. The company certifies to the Idaho State Tax Commission that it will invest at least $250 million within five years of starting construction and add at least 30 jobs paying the county's average wage within two years of opening. It gets a provisional exemption right away. If it hits both marks, the exemption becomes final "without further action." If it misses, it owes back the sales tax it skipped.	Nothing. There is no hearing, and the state has never published what the break has cost.
Property tax cap (§ 63-4502)	No one votes. It applies by law once a company invests $1 billion in one county within 84 months of its first building permit.	Nothing, beyond a lower number on the county tax roll.
County property tax break (§ 63-602NN)	The county commissioners. First the county has to pass an ordinance setting a minimum investment of at least $500,000. Then the board decides each request and signs a contract for up to five years. It can cancel the deal if the project changes.	A public meeting before any vote, with at least five days' written notice to the other taxing districts, urban renewal agencies and Idaho Commerce. Commissioners may review trade secrets in a closed executive session.

House Bill 897: passed both chambers 102 to 0, and still died

As the House passed it, the bill would have limited the sales tax break for new data centers to the servers and equipment inside, not the buildings. It would have ended the break 20 years after the Tax Commission's final approval, required new data centers to pay a power rate that covers every cost of serving them, and required written notice of expected water use to the local water provider and the Idaho Department of Water Resources before construction. It also closed the $400 million property tax cap to new projects and made the Tax Commission report the lost sales tax every year and study its effects every five years.[23]

Date (2026)	What happened
March 13	Introduced by House Ways and Means, after House Bills 609 and 820 died in committee.
March 23	Passed the House, 68 to 0.
April 1	Passed the Senate, 34 to 0, after a Senate committee sent it to the floor for amendments.
April 2	Sent to the House Revenue and Taxation Committee on the Senate's changes. At 6:29 p.m. the House adjourns for the year without a vote. The bill is dead.

The Senate moved the start date to July 1, 2026, added yearly company reports on tax skipped, jobs, power and water, and cut the property tax cap change out entirely.[24] A bill passed in two different forms needs one more vote in the house where it started. That vote never came.

[22] Idaho Code §§ 63-3622VV, 63-4502 and 63-602NN, read at legislature.idaho.gov, Nov. 10, 2026.

[23] H.B. 897 (2026), bill text and statement of purpose RS33728; bill histories for H.B. 609 and H.B. 820 (2026).

[24] Senate Amendment to H.B. 897, moved by Sen. Den Hartog, seconded by Sen. Bernt; Senate Local Government and Taxation Committee minutes, Mar. 25, 2026; Idaho Legislature, H.B. 897 bill history; Sine Die Report, 2026; Idaho Capital Sun, Apr. 2, 2026.

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PART 07

What you can do

WHERE WE STAND

No special tax breaks for data centers. Let the market work: if Idaho has the power and land a company needs, the company can pay full price for them, the same taxes as the hardware store down the street. Until the breaks end, Idaho should publish what each one costs, company by company, every year.

Ask your legislators before the 2027 session

- ☐ Will you bring back House Bill 897 as the House passed it, property tax cap change included, and make sure it gets a final vote before adjournment?
- ☐ Will you put an end date on the data center sales tax break?
- ☐ Will you end the $400 million property tax cap for data centers?
- ☐ Will you require the Tax Commission to publish what each data center break costs?

Ask your county commissioners

- ☐ Will you adopt a written policy refusing county property tax breaks for data centers?
- ☐ If one is ever requested, will every number be discussed in public, not behind closed doors?

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PART 08

Words to know

Economic development organization. A public or nonprofit group that markets an area to companies and helps them find sites.

Tax increment financing. Using the growth in property taxes inside a district to pay for projects there, instead of sending it to schools, cities and counties.

"But for" rate. The share of companies that would not have come without the tax break.

Clawback. A rule that makes a company pay back a tax break if it misses its promises. Idaho's sales tax break has one for the investment and job targets.

Levy rate. The property tax rate, set by dividing local budgets by the total taxable value in the area.

Provisional exemption. A tax break a company gets up front on its promise to invest and hire. It becomes final if the company keeps the promise, and has to be paid back if it doesn't.

Property tax cap. Idaho's rule that a company investing $1 billion in one county pays property tax on no more than $400 million of value there.

Tax Reimbursement Incentive. An Idaho Commerce program that refunds up to 30% of some state taxes for up to 15 years.

Urban renewal district. An area where new property tax money goes to local projects there instead of to the city, county and schools.

Certificate of Public Convenience and Necessity. Permission the utility commission must give before Idaho Power builds a major new plant or line.

Rate case. The process where the utility commission decides how much Idaho Power may collect and how the bill is split.

Where to look it up

Idaho Legislature legislature.idaho.gov Read Idaho Code §§ 63-3622VV, 63-4502 and 63-602NN, look up bills like H.B. 897 and find your legislators.

Georgia Dept. of Audits and Accounts audits.ga.gov The 2025 study of Georgia's data center tax break.

Virginia JLARC jlarc.virginia.gov Report 598, Data Centers in Virginia (2024).

W.E. Upjohn Institute upjohn.org Timothy Bartik's research on whether tax breaks change business decisions.

Good Jobs First goodjobsfirst.org State-by-state tracking of data center tax breaks.

Idaho Public Utilities Commission puc.idaho.gov Comment on power plant permits and rate cases.

Revision history

Revision	Date	What changed
Rev. 1	Nov. 9, 2026	First public edition. Every figure checked against the original law, audit, order or report.
Rev. 2	Nov. 9, 2026	Layout check. A trial page watermark was removed. Earlier versions moved to the Old Revisions folder.
Rev. 3	Nov. 10, 2026	Added a new part on how each tax break is granted and the full history of House Bill 897, checked against the bill text, the Senate amendment, committee minutes and the bill history. Corrected the earlier summary: the Senate removed the property tax cap change before the bill died.
Rev. 4	Nov. 10, 2026	Added a part on the role of the U.S. and Idaho commerce departments, regional and local economic development groups, the cash and non-cash incentives they offer, and a running cash-equivalent total. Tied the power and water rows to the laws in force since July 1, 2026 and added how Idaho compares with other states. Removed a company name from the cover and footer.

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Revision	Date	What changed
Rev. 5	Nov. 11, 2026	Fact-checked against sources in November 2026. Corrected Part 03: the Georgia audit credited the tax break with 1,641 lasting jobs and 8,505 construction jobs. Those are the jobs it says the break caused, not every data center job in the state.
Rev. 6	Nov. 16, 2026	Fact-check against primary sources and a ChatGPT cross-check. Georgia audit cited as revised January 2026 (the job figures here are the revised ones). Replaced the 'about 15 states' count. Series is now nine guides.
v7	Nov. 22, 2026	Cross-guide review against the Georgia audit summary (revised Jan. 2026): 30% of Georgia data centers attributed to the break, now worded the same way as Guide 8. H.B. 897 history, Good Jobs First and Meta figures reconfirmed. Water law wording matches § 42-252. Version and date stamp added to every page.

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PART 09

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Short citations appear as footnotes on each page. Full references follow. Information is current as of November 9, 2026.

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