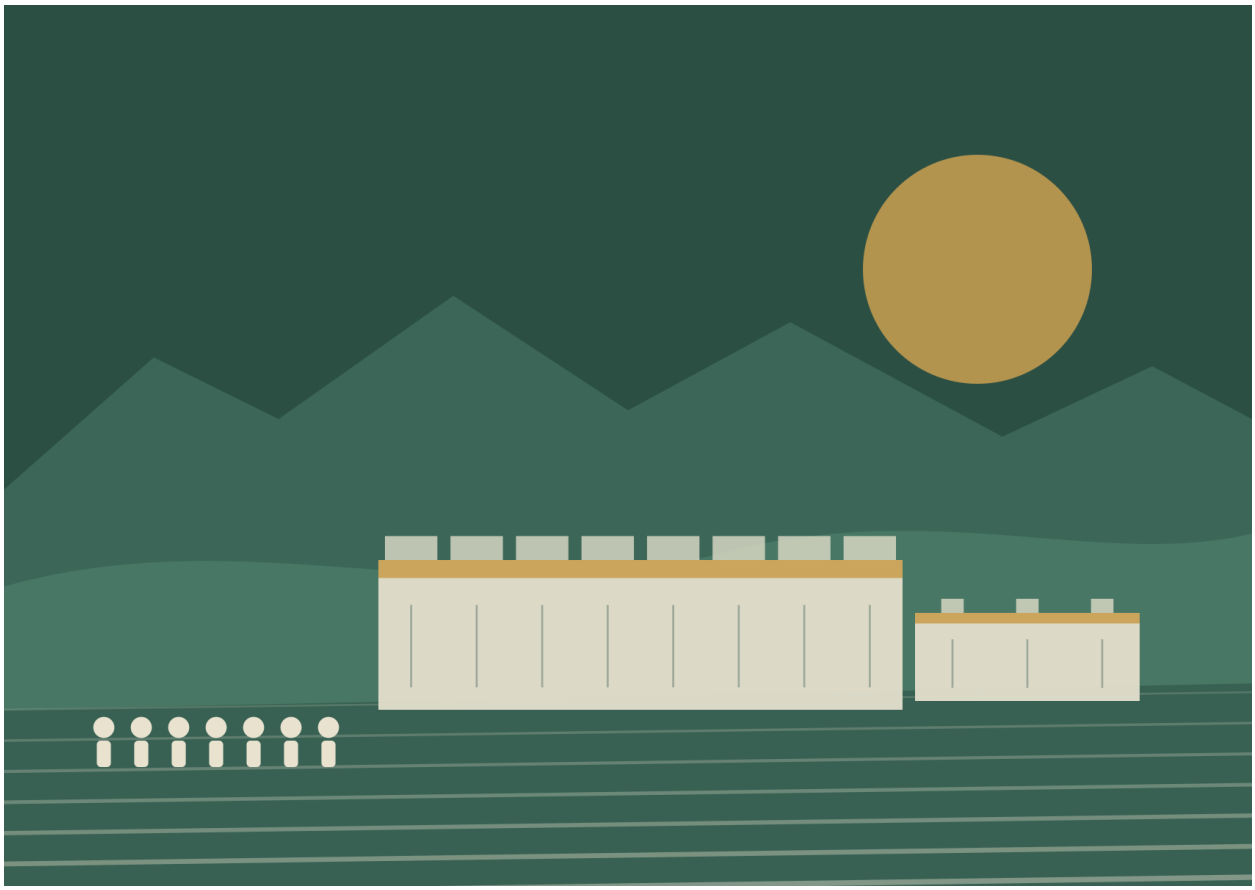


IDAHO DATA CENTER PUBLIC GUIDE · GUIDE 2 OF 9

JOBS AND PUBLIC REVENUE

What Operating Data Centers Delivered

Jobs, taxes and public costs after the ribbon cutting, from Meta's campus near Boise to Oregon and Virginia, and how to check the next promise.

Jeff A. Pierson

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Public edition · November 2026 · Version 6

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AT A GLANCE

The promise is made at the podium. The proof is in the payroll and the tax roll.

Data centers do employ people and do pay taxes. What the public records rarely show is how many of those workers lived nearby before they were hired, how much tax was actually collected after breaks, and what local governments spent to serve the site. This guide follows operating campuses and keeps four things apart: what was promised, what was later reported, what was paid, and what is only a model's estimate.

About 75
people hired at Meta's campus near Boise by its Sept. 2026 opening, against about 100 promised

About 50
full-time workers in a typical 250,000 sq. ft. building, about half of them contractors (Virginia audit)

$928.6M
sales tax Virginia data centers and tenants reported saving in fiscal 2023

40.3%
share of Loudoun County's projected FY2027 general fund from data center taxes

Inside this guide

01 How to count a data center job
02 Meta's campus near Boise
03 Oregon: campuses that grew
04 Virginia: the biggest tax base, the biggest breaks
05 Who uses data centers, and how much power each kind takes
06 What you can do
07 Words to know and where to look
08 Sources

How to read the numbers

RECORD means a budget, tax roll, audit, agreement or order. COMPANY means a figure the company reported, useful but not independently checked. MODEL means an economic-impact estimate that counts construction, supplier and household-spending jobs, not people on site.

HOW THIS GUIDE WAS CHECKED

Figures were traced to the cited budgets, audits, statutes, orders and news reports and rechecked in November 2026. Two corrections came out of that check: Meta now says its Prineville campus supports 350 operational jobs, lower than a city schedule's 600, and Henrico County raised its data center equipment tax in 2025. Both are reflected here.

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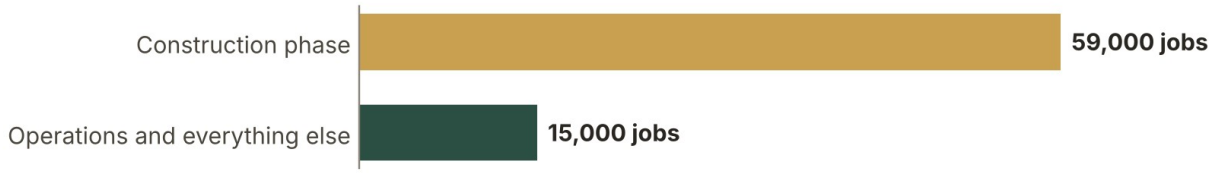
PART 01

How to count a data center job

A job number means nothing until you know what was counted: one building or a whole campus, the company's own payroll or contractors too, construction crews or permanent staff.

Virginia's independent legislative auditors heard from industry representatives that a typical 250,000-square-foot data center building employs about **50 full-time workers**, roughly half of them contractors, while construction of a single building can put about 1,500 people on site at its peak.[1] The same audit estimated the industry supports 74,000 jobs a year statewide. Most of those are tied to construction.

MODEL · Virginia's 74,000 data center jobs, by phase



JLARC estimate for FY2021–FY2023. About 80% of the jobs come from building data centers, not running them. Includes supplier and household-spending jobs.

THREE QUESTIONS FOR ANY JOBS CLAIM

Is it **one building or a campus** with several buildings and tenants? Is it **direct payroll, recurring contractors or construction**, or all three added together? And **which year** does it describe? A statewide model or a peak construction crew cannot stand in for a site's permanent workforce.

Where a worker lived before being hired is the local-hiring test. A job posting or a job site address does not answer it. Ask for counts by home area at hire and again a year later, with small groups combined to protect privacy.

PART 02

Meta's campus near Boise

Measure	Promised or projected	Reported by Nov. 2026
Operating jobs	About 100 (2022 and 2023)	About 75 hired at the Sept. 3, 2026 opening, said Meta's Brad Davis; about 100 expected when construction ends.[2] COMPANY
Local hiring	Jobs created in the area	No public count of hires who already lived in Ada County or Idaho.
Peak construction	More than 1,200 (Idaho Commerce, 2022)	1,600 skilled trades workers at peak (Meta). Construction, not permanent work.
Private investment	More than $800 million	More than $1.2 billion (Meta). Not the same as taxable value.
Water and sewer system	About $50 million	More than $100 million (Meta). The city accepted ownership and upkeep in 2024.[3]
Property tax	Urban renewal increment expected	No public parcel-by-parcel total of taxes billed or paid was found.

[1] Joint Legislative Audit and Review Commission (JLARC), Data Centers in Virginia, Report 598, Dec. 9, 2024, ch. 2.

[2] M. Dee, Idaho Statesman, Sept. 4, 2026 (republished by East Idaho News and Government Technology).

[3] City council minutes, Oct. 1, 2024, Resolution R58-2024 (East water and wastewater systems).

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THE 2026 WATER AND POWER LAWS DON'T REACH THIS CAMPUS

Meta's campus was under construction years before July 1, 2026, and its power contract was approved in 2023 (Case IPC-E-21-42). H.B. 895 (Idaho Code § 42-252) covers data centers that begin construction on or after July 1, 2026, and H.B. 911 (§ 61-335) covers power contracts signed on or after that date. Neither applies here. The campus gets water through a system the city took over in 2024, and that kind of supply would still be allowed for a new project under the water law.

Few states have rules like either one. Only a handful have any data center water law, and about 10 have a large-customer power law. Guide 8 has the comparison.[4]

The tax breaks on the books

Idaho Code § 63-3622VV, passed in 2020, exempts qualifying data center equipment and new facilities from sales tax if the owner invests at least **$250 million** within five years and creates at least **30 new jobs** within two years at or above the county average wage.[5] A separate law, § 63-4502, caps taxable value at $400 million in one county for taxpayers investing at least $1 billion. One 2026 commentary reported the cap applied to Meta in 2025. Neither the state's final certification nor the dollars of tax forgone have been made public. The state has never published a price tag for the exemption.[6]

THE 2026 FIX THAT PASSED BOTH CHAMBERS AND STILL DIED

House Bill 897 would have limited the sales tax break to server equipment for new data centers (those starting construction on or after April 1, 2026 in the House version; the Senate moved the date to July 1), ended it 20 years after final certification, required the Tax Commission to report every year how much sales tax goes uncollected, and, as the House passed it, closed the $400 million property tax cap to new projects and let the $400 million figure rise each year with local budgets for projects already under it. It passed the House **68–0** on March 23. The Senate amended it and passed it **34–0** on April 1. It went back to the House for a vote to accept the changes, was sent to the Revenue and Taxation Committee, and the session ended first.[7] Both tax breaks remain law as written.

A 2023 law (H.B. 328) moved qualifying data center value out of urban renewal increment and back onto the regular tax roll. That changes which taxing districts receive the money, not how much Meta owes. Separately, the company agreed to an **$8.2 million** one-time payment for city services funded by property tax, mainly policing, and annual fees to the rural fire district.[8]

WHAT WOULD SETTLE THE QUESTION

The county assessor's roll for the campus parcels, the treasurer's record of taxes billed and paid by district, the Tax Commission's exemption status, the city and fire district receipts, and the city's long-term cost to run and replace the water system. Until those are public, nobody can state a net local return.

PART 03

[4]Idaho Code § 63-3622VV; Idaho H.B. 521 (2020), passed House 37–21 and Senate 30–1; Idaho Commerce program page.

[5]The Idaho Stack, "Six years in, Idaho has never put a price on its data center tax break," Nov. 6, 2026; B. Almon, Gem State Chronicle, Aug. 3, 2026.

[6]Idaho Legislature, H.B. 897 (2026) history; House Journal, Apr. 1–2, 2026; Senate Local Government and Taxation Committee minutes, Mar. 25, 2026.

[7]Idaho Press via KTVB, Dec. 2021; BoiseDev, Aug. 22, 2022; city council packet, Dec. 7, 2021.

[8]Oregon Economic Revitalization Team, Biennial Report to the Legislature, Jan. 2011, p. 31.

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Oregon: campuses that grew

Prineville, Crook County (Meta)

Oregon's 2011 report projected **35 to 50** permanent jobs for the first Facebook building, backed by a 15-year enterprise zone property-tax break.[9] The campus kept growing. The city's FY2025 financial report lists 600 Meta employees in 2025, but that schedule is unaudited and does not separate company staff from contractors. In October 2026, Meta told Marketplace the campus supports **350 operational jobs** and would not say how many are contractors.[10] In May 2026 a contractor announced 66 layoffs at the site. A tax-incentive tracker reports a $14.4 million property-tax abatement for one Meta building in fiscal 2024.

The Dalles, Wasco County (Google)

In 2005 the projection was 50 to 100 jobs. A February 2026 city analysis, based on talks with Google, counted about 110 Google employees, 250 on-site support contractors and 250 construction workers across its sites.[11] The county documented $1.5 million in annual payments by 2013 under the first agreement. The original exemption expired in 2022, and the mayor estimated about $5 million a year in taxes from that first development, an official's estimate rather than a receipt.

> **WHY THESE NUMBERS CANNOT BE LINED UP NEATLY**
>
> A mature campus opening its fourth building cannot prove or disprove a first building's staffing forecast. The Oregon cases show real, lasting operating employment. They do not show how many workers were local, how many jobs each building supports, or the net public cost.

PART 04

Virginia: the biggest tax base, the biggest breaks

Henrico County (Meta, White Oak Technology Park)

Henrico cut its data center equipment tax from $3.50 to **$0.40 per $100** of value in 2017 to win the project. About 50 people worked there when the first phase opened in 2020. Meta now cites more than 200 operational jobs on the finished campus.[12] In April 2025, with more than 40 data center companies in the county, supervisors raised the rate to **$2.60 per $100**, still below the state average, and county data center revenue now helps fund an affordable-housing trust fund.[13]

[9] City of Prineville, Annual Comprehensive Financial Report FY2025, pp. 22–24; Marketplace, Oct. 21, 2026.

[10] City of The Dalles, Council packet, Feb. 23, 2026, Economic Opportunities Analysis, Exhibit D; Associated Press, Feb. 18, 2005.

[11] Henrico Citizen, Aug. 2020; Meta Henrico fact sheet; Virginia Economic Development Partnership, Aug. 27, 2026.

[12] Henrico County approved tax rates FY2026; Richmond BizSense, Feb. 26, 2025.

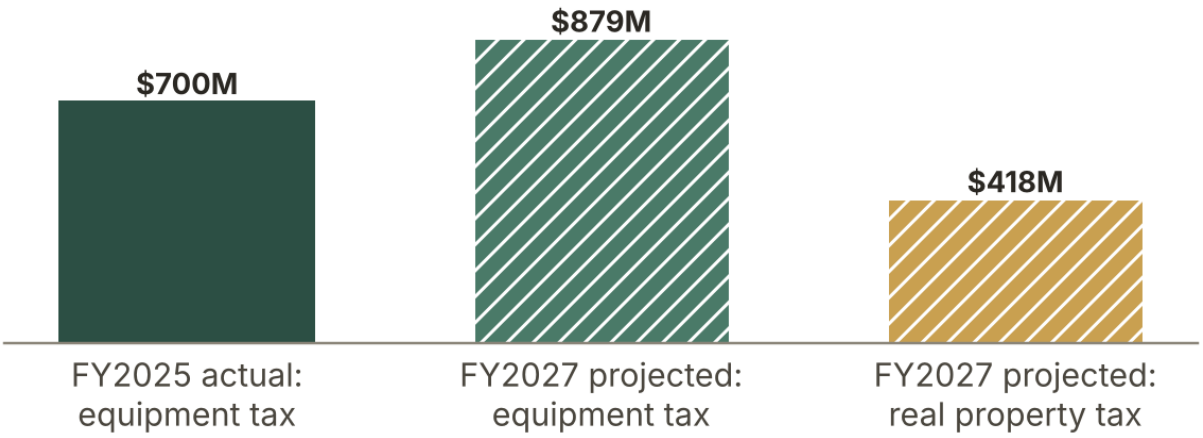
[13] Quorum, "Quorum Tracked 486 Data Center Measures in 2025–2026. Only 42 Became Law," Oct. 26, 2026; NCSL, "As They Consider New Data Centers, States Target Water Use," 2026; Florida CS/CS/SB 484 (2026); Clean Energy Group, July 16, 2026; MultiState, June 4, 2026.

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Loudoun County (Data Center Alley)

RECORD · Loudoun County data center tax revenue



Loudoun FY2027 adopted budget, General Fund Revenue and Trends, pp. 106–107. Striped bars are projections. Together the FY2027 projections equal about 40.3% of projected general fund revenue.

Loudoun shows how large the tax base can get. It does not show what any single building paid after incentives, how many of its staff were local hires, or what public infrastructure it required. Statewide, the sales-tax exemption saved data centers and their tenants **$928.6 million** in fiscal 2023 alone, the largest economic development incentive in Virginia.

TWO SIDES OF THE ARGUMENT, IN FAIRNESS

For the development: some mature campuses support hundreds of permanent jobs counting direct staff and contractors, and equipment-heavy tax bases can bring in large local revenue. Companies can prove it by publishing headcount, local-hire share and net public cash each year.

Against it: a community can get a burst of construction work and still give up major tax revenue or take on infrastructure costs it never priced. Residents can insist on audited reporting and enforceable terms before treating projected benefits as a reason to approve.

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PART 05

Who uses data centers, and how much power each kind takes

A hospital's server room and an AI training campus are both data centers. They use very different amounts of power and serve very different customers.

No public source counts data centers, electricity and computing power by industry. What researchers do measure is the kind of operator and the kind of work. The table puts the best public numbers in one place, for the United States and for the world. Where nobody has published a number, it says so.

RECORD · Who uses data centers, U.S. and world

Type, and who it serves	Share of facilities	Share of power	Share of computing power
Hyperscale cloud and AI campuses Amazon, Microsoft, Google, Meta and Oracle. Cloud services, search, streaming, social media, ad targeting, AI chatbots and model training.	US: 642 sites, about 13% of listed data centers (2025) World: 1,360 sites, about 11% (end of 2025)	US: hyperscale and colocation together held 74% of servers (2023) World: 48% of all data center capacity (end of 2025)	US: no separate count World: these five companies own about 71% of all AI computing (end of 2025)
Colocation (rented space) Banks, insurers, retailers, hospitals, AI startups and "neoclouds" renting space, power and cooling in someone else's building.	US: no public count by type World: no public count by type	US: counted with hyperscale above World: 20% of capacity (end of 2025)	No public count
In-house (enterprise) Hospitals, banks, insurers, 911 dispatch, state and local government, universities and factories running their own servers.	The largest number of sites in both. Most are server rooms that never show up in public listings.	US: about 26% of servers sat outside hyperscale and colocation (2023) World: 32% of capacity (end of 2025)	No public count
AI work (runs inside the types above) Chatbots, image and video tools, model training, recommendation and ad engines.	US: 4.2 million of 30.9 million servers were AI servers, about 14% (2024) World: no public count	US: no 2024 share published. Federal researchers project AI servers will use 55% of data center electricity by 2030. World: about 15% of data center electricity (2024)	US: about 72% of the world's AI computing (mid-2026) World: China about 10%, European Union about 5%
Crypto mining Bitcoin and similar coins, on machines built only for mining.	US: 137 large mining sites identified by the federal Energy Information Administration (2024) World: no reliable count	US: 0.6% to 2.3% of all U.S. electricity (2023), on top of the data center totals World: about 138 terawatt-hours a year, roughly 0.5% of world electricity (2025)	Mining machines can't run other work, so they can't be compared.
Government, national labs and universities Weather forecasting, defense, nuclear research and science supercomputers.	No public count	No public count	World: under 20% of large AI computing clusters in 2025, down from about 60% in 2019
Telecom and edge Phone networks, internet exchanges and small sites near towns that keep video and apps quick.	No public count	No public count	No public count
All data centers	US: about 4,800 listed sites, some still planned (Aug. 2026) World: about 12,260 listed sites	US: 192 terawatt-hours, 4.7% of U.S. electricity (2024) World: about 415 terawatt-hours, 1.5% of world electricity (2024). The U.S. used 45% of it.	US: about 72% of the world's AI computing

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Shares come from different years and sources, so columns don't add to 100%. "Listed" means sites in public databases, which miss most small server rooms. Crypto mining is counted separately from data center totals by every source used here.[14][15]

Why the type matters

The type tells you who the customer is and how much power and water the project will take. A 5 MW county server room and a 240 MW speculative AI campus are both called data centers. They don't belong in the same zoning district, and they shouldn't be judged by the same promises. Ask which kind it is before anything else.

> **WHY SO MANY BLANKS**
>
> No U.S. law requires a data center to say what it runs, for whom, or how much power and water each customer uses. Companies report what they choose. That's one more reason any Idaho approval should come with public disclosure of power and water use and no confidentiality agreements.

[14] Shehabi et al., 2024 United States Data Center Energy Usage Report, LBNL, Dec. 2024 (74% of servers in hyperscale and colocation, 2023); LBNL, United States Data Center Energy Usage Report: 2025 Update, June 2026, pp. 9, 18, 26; Synergy Research Group, Q1 2025 (642 of 1,189 hyperscale sites in the U.S.); Data Center Map, Aug. 2026; U.S. Energy Information Administration, Feb. 1, 2024 (crypto mining).

[15] IEA, Energy and AI, 2025 (415 TWh, 45% U.S. share, AI servers 15% of data center electricity); Synergy Research Group, Q4 2025 (1,360 hyperscale sites; 48% hyperscale, 20% colocation, 32% on-premise capacity); Epoch AI, Apr. 14 and Oct. 27, 2026, and "Trends in AI Supercomputers," 2025; Cambridge Centre for Alternative Finance, Digital Mining Industry Report, 2025.

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PART 06

What you can do

A data center that is good for a community should have no trouble proving it with the same records any business would keep.

> **THE STANDARD TO HOLD EVERY DEAL TO**
>
> No tax breaks, fee waivers or public infrastructure money for the project. If the benefits are real, the company can pay full freight and still come out ahead. Every number promised at approval should be reported back, on the same terms, every year.

Ask for three numbers after any data center opens

- ☐ How many people work there full time, split into company employees and on-site contractors?
- ☐ How many of them lived in the county before they were hired?
- ☐ How much did each local government actually collect last year, after exemptions, and what did it spend to serve the site?

Put these in writing before approval

- A performance agreement listing jobs, wages and investment by phase and year.
- Annual certified reports, published, with the same definitions every year.
- Assessor parcel numbers and tax district for every parcel, including successor parcels.
- A ledger of public costs: roads, water, sewer, staff time and future replacement.
- A clawback: what is repaid, by whom and when, if promises are missed.

> **ASK YOUR LEGISLATORS BEFORE JANUARY**
>
> Will H.B. 897 come back in the 2027 session, and will you sponsor or co-sponsor it? Why did a bill with no recorded opposition die waiting for a House vote to accept the Senate's amendments?

Records you can request now

County assessor and treasurer records are public in Idaho. Ask for the assessed value, taxes billed and taxes paid on each data center parcel and personal-property account. Ask the city and fire district for their signed agreements and payment receipts. Ask the Idaho State Tax Commission what it can release about exemption status.

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PART 07

Words to know

Abatement. A reduction in tax owed under a law or program.

Accelerated server. A server built around graphics or AI chips. Most AI work runs on these.

Assessed value. The value recorded for tax purposes before rates and relief are applied.

Campus. A site or group of buildings run together, often built in phases.

Clawback. A rule that takes back a benefit when promises are not met.

Colocation. A building that rents space, power and cooling to many different companies.

Contractor FTE. Recurring contract work expressed as full-time equivalents.

Direct employment. Workers on the operator′s own payroll at the site.

Forgone tax. Tax that would have been owed without a break.

Hyperscale. The giant campuses run by the biggest cloud companies, often 100 MW or more.

Indirect and induced jobs. Modeled jobs at suppliers and from workers′ household spending.

Local hire. A worker who lived in a defined area before starting the job.

Payment in lieu of taxes. A negotiated payment made instead of certain taxes.

Tax expenditure. The estimated cost to the treasury of a tax break.

Terawatt-hour. A billion kilowatt-hours. One terawatt-hour is roughly a year of power for 90,000 homes.

Urban renewal increment. Property-tax growth in a renewal district that goes to that district instead of the usual taxing bodies.

Where to look it up

Ada County Assessor and Treasurer adacounty.id.gov Parcel values, tax bills and payment history. Every Idaho county has the same offices.

Idaho State Tax Commission tax.idaho.gov Property tax reports and exemption information.

Idaho Department of Commerce commerce.idaho.gov Data center sales tax exemption rules and qualifications.

Idaho Legislature legislature.idaho.gov Idaho Code §§ 63-3622VV and 63-4502; bill histories and votes.

Virginia JLARC jlarc.virginia.gov Report 598 (2024), the most detailed public audit of data center jobs and taxes.

Good Jobs First goodjobsfirst.org Subsidy Tracker database of company tax breaks and incentives.

Revision history

Revision	Date	What changed
Rev. 1	Nov. 2026	First public edition. Data checked against the source research papers and original records.
Rev. 2	Nov. 9, 2026	Reviewed against Idaho's 2026 laws in force July 1 (H.B. 895 and H.B. 911) and the failed H.B. 897. Series expanded to six guides. Revision history added.
Rev. 3	Nov. 9, 2026	Layout check. A trial page watermark was removed. Earlier versions moved to the Old Revisions folder.
Rev. 4	Nov. 10, 2026	Added a part on who uses data centers, with U.S. and world shares of facilities, power and computing. Added how the July 1, 2026 water and power laws apply to Meta's campus and how Idaho compares with other states. Removed a company name from the cover and footer.
Rev. 5	Nov. 16, 2026	Fact-check against primary sources and a ChatGPT cross-check. Corrected what H.B. 897 did to the $400 million property tax cap (closed it to new projects; let it rise with local budgets for existing ones). Replaced 'about 15' states with about 10, sourced. Confirmed Virginia's $928.6 million in JLARC Report 598. Series is now nine guides.
v6	Nov. 22, 2026	Cross-guide review against the H.B. 897 bill text and Senate amendment: the House version's start date was April 1, 2026; the Senate moved it to July 1. Meta jobs, Henrico rates, H.B. 521 votes and Virginia figures reconfirmed. Version and date stamp added to every page.

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PART 08

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Short citations appear as footnotes on each page. Full references follow. Some agency records carry the names of the cities where projects sit; those names are kept as published so readers can find them.

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