Briefing Paper

Data Centers

An Overview of Regulatory Thresholds, Tax Incentives, and Energy Demand

Abstract

The growing need to store and process vast amounts of data as required by emerging artificial intelligence technology is driving new demand for data center infrastructure in the United States. This brief considers what data centers are, the difference between traditional and hyperscale centers, the unique energy and water demands of hyperscale centers, and the current state regulatory framework for zoning, tax incentives, and energy use by data centers in Utah.

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Key Findings:

- Artificial intelligence technology is driving data center growth.
- Data centers are necessary for everyday digital services.
- Data centers may qualify for state tax incentives under certain circumstances.
- Local governments regulate land use and zoning of projects in their jurisdiction.
- Data center water use can be substantial but varies widely, with newer cooling system technologies generally reducing water demand.
- Hyperscale centers differ from traditional data centers and can demand hundreds of megawatts of power or more.
- S.B. 132, Electric Utility Amendments, 2025 General Session, established separate electric service requirements for hyperscale centers in Utah.

Introduction

Artificial intelligence technology, which requires the ability to process vast amounts of data in real time, is driving unprecedented demand for the construction of new data centers, including hyperscale centers, across the United States and Utah. This brief provides information on current regulations in Utah and highlights the unique water and energy considerations that arise with hyperscale data centers.

What is a Data Center?

A data center is **a physical location that contains equipment to store and process data** necessary for digital services. Data centers are not new; physical locations to house information technology infrastructure in the United States date back to 1945 with the Electronic Numerical Integrator and Computer (ENIAC), used by the U.S. military in World War II at the University of Pennsylvania.[i]

Utahns interact with data centers as part of everyday life. Digital services, including sending emails, digital banking, and streaming media are all enabled by data centers.

The advancement of residential internet use and cloud computing in the 1990s and 2000s expanded the need for data centers from historical 'mainframe rooms' to the storage of computer servers to process internet-based data. Artificial

intelligence technology has similarly disrupted data center needs, driving the expansion of scalable centers with equipment that prioritizes rapid retrieval of information. The need to store and process massive amounts of data by large organizations has led to **hyperscale** size data centers.

There are **currently 48 operational data centers** in Utah, concentrated along the Wasatch Front, with an additional seven under construction.[ii] Many are smaller centers which house local businesses' servers; the largest ten account for nearly 80% of total data center power capacity in the state.[iii] Nationwide, there are more than 2,700 operational data centers.[iv]

Traditional vs. Hyperscale Centers

Traditional

A traditional **enterprise data center** for one business's computing needs is usually a single building or limited number of buildings requiring less than ten megawatts (MW) of power. The Division of Technology Services manages the data center for the state's digital services primarily in the Taylorsville State Office Building.[v]

Hyperscale

Hyperscale centers refer to very large data centers that typically support large digital infrastructure needs like internet platforms, cloud computing, or artificial intelligence technology. They can be **colocation facilities**, which lease space to more than one business tenant, or have a single tenant who requires large infrastructure needs, such as a cloud service provider. The Novva Data Centers campus in West Jordan, a colocation facility, is one of the largest facilities in the state at 1.5 million square feet and 200MW of power capacity.[vi]

Aerial image of Google's 275,000 square-foot data center campus in New Albany, Ohio.

"**Hyperscaler**" refers to a company that builds hyperscale centers to support their own services. As of December 2025, Amazon Web Services (AWS), Microsoft, and Google accounted for 58% of global hyperscale data center capacity. [vii]

Different organizations define the "hyperscale" threshold differently. Energy demand of these centers can range from 20MW to multiple gigawatts of power and square footage can range anywhere from 10,000 square feet to over one million square feet.[viii]

Types of Data Center Facilities

Edge / Micro	Enterprise	Colocation	Hyperscale
Small, local facilities located close to end-users to reduce latency through edge computing for purposes like streaming or autonomous system use. They typically require less than 10MW of power.	Local centers owned and operated for the information technology needs of one business or organization that typically require less than 10MW of power.	Larger centers that lease space to multiple business tenants in one location. Size of colocation facilities varies greatly and may require 10MW to more than 100MW of power.	Very large data centers designed to handle massive computing needs such as cloud computing. These centers require anywhere between 20MW to more than 100MW of power.

Data Center Regulatory Thresholds

Hyperscale centers are very different from local enterprise data centers. Regulatory bodies have approached this distinction using different metrics, with various thresholds triggering regulatory action. Common metrics include square footage, peak power demand, and water use.[1]

Many states, including Utah, do not have a centralized definition for "data center" in code, but rather different metrics are associated with different regulatory or policy actions. The following is a noncomprehensive snapshot of state data center regulations with the associated data center definition.

State	Metric	Threshold	Regulatory/Policy Action
Utah	Peak power demand	100 MW	Separate electric service requirements[ix]
Utah	Water use	Withdrawal of 75 acre feet per year	Reporting requirement[x]
Utah	Square footage	150,000 sq. ft.	Potential sales and use tax exemption[xi]
New York	Peak power demand	50 MW	Executive order establishing a temporary moratorium on construction[xii]
California	Square footage	50,000 sq. ft.	Annual energy benchmarking and reporting required[xiii]

[1] Water use is highly dependent on the type of cooling system the center uses.

Virginia	Peak power demand	25 MW and an anticipated or measured average annual electric load factor of 75% or greater	Separate rate class with additional cost recovery provisions required[xiv]
Texas	Peak power demand	75 MW	Subject to special interconnection, planning, and financial requirements[xv]
Texas	Square footage	100,000 sq. ft.	May qualify for temporary sales tax exemption[xvi]
Florida	Peak power demand	100 MW	May qualify for sales, use, and other transactions tax exemption[xvii]
Oregon	Peak power demand	20 MW	Separate utility service classification and tariff[xviii]
South Dakota	Peak power demand	10 MW	Utilities must establish separate electric service terms and conditions and recover costs attributable to serving the data center[xix]
Minnesota	Water use	Exceeds 100,000,000 gallons per year	Subject to a preapplication water availability evaluation before permitting[xx]

Zoning for Data Centers

In Utah, there are no state-wide regulations on zoning requirements for data centers. Local governments determine zoning requirements, manage land use within their jurisdictions, and approve projects according to individual ordinances. While existing data centers are currently concentrated in urban areas, the majority of new centers in the United States under development are planned for rural areas—many in counties that do not currently have any data centers.[xxi]

Local Zoning Example: Nephi City

In December 2025, Nephi City Council passed an ordinance establishing an "Industrial 4 Zone" to "create areas in the city where the use of data centers, and associated support uses may be permitted by right and located."[xxii]

Data centers may only be located within an Industrial 4 Zone, with requirements for distance from property lines, size regulations, parking, water use, air quality, lighting, waste, and nuisance standards.

Executive Order 2026-03

On May 29, 2026, Governor Cox issued Executive Order 2026-03: Establishing a Higher Bar for Data Center Development in Utah, which creates a Data Center Framework consisting of the following principles:

i. Protect the Great Salt Lake and other water resources across the state by ensuring that water consumption is not increased and that water quality is protected;
ii. Protect air quality and airsheds across the state, including not impacting existing non-attainment areas;
iii. Promote economic and job growth in rural Utah;
iv. Mitigate wildlife impacts;
v. Protect utility ratepayers;
vi. Ensure opportunities to expand energy generation and transmission capacity are consistent with the other principles of this Framework;
vii. Lead on pro-human AI development in Utah; and
viii. Provide transparent, meaningful and thorough opportunities for public comment.[xxiii]

The order directs state agencies to adopt the framework in relevant agency efforts and to coordinate with other governmental entities, including local governments, to ensure consistent implementation of the framework.

Economic Impact of Data Centers in Local Communities

The economic impact of data centers in communities varies by project. Data center workforce demand peaks during construction, with an estimated 0.7-2 workers per MW needed, and then declines for permanent jobs. [xxiv] Required permanent operation jobs are highly dependent on the level of automation in data center operations.

Excluding centers with a planned completion date after 2030, estimated new permanent operation jobs in Utah for planned data centers in the state will range between 2,000-3,250 jobs.[xxv]

Tax Incentives for Data Centers

Data centers in Utah may qualify for certain tax incentives in different taxation categories (property, sales and use, and income), dependent on factors such as size of the project, location, and what political subdivision authorizes the data center development.

Sales and Use Tax

Exemptions

A qualifying data center, meaning a data center facility that is a new operation constructed on or after July 2016 and consists of one or more buildings that total 150,000 or more square feet, may qualify for a state sales and use tax exemption on the purchase of certain equipment.[xxvi]

The following qualifies for a sales and use tax exemption per Utah Code § 59-12-104(84):

"amounts paid or charged for a purchase or lease made by a qualifying data center or an occupant of a qualifying data center of machinery, equipment, or normal operating repair or replacement parts, if the machinery, equipment, or normal operating repair or replacement parts:

(a) are used in:
  (i) the operation of the qualifying data center; or
  (ii) the occupant's operations in the qualifying data center; and
(b) have an economic life of one or more years;"

Tax Increment Financing (TIF) & Revenue Sharing

Political subdivisions or the state, generally through a community reinvestment agency or another specialized development zone/authority, can use as an incentive for the development of a data center:

- a percentage of sales and use tax revenue growth (TIF); or
- sales and use tax revenue generated from the data center/zone.

Beginning on May 6, 2027, political subdivisions may not offer sales and use TIF as an incentive to a qualifying data center with a power demand of 100MW or more, unless the data center is located within a regionally significant development zone. Agreements for TIF entered into before May 6, 2027, may continue but cannot be extended.[xxvii]

Municipal and County Energy Excise Tax

Utah Code § 10-1-304 and § 59-37-201 authorize a municipality or a county, respectively, to levy an excise tax on the delivered value of energy upon a high-impact consumer, up to 6%.

Utah Code § 63N-3a-403 authorizes a municipality or county that levies an energy excise tax to offer up to 80% of the revenue generated from the tax as an incentive to a qualifying data center with a power demand of 100MW or more, provided the data center is located in a regionally significant development zone with energy implications.

Property Tax

Unlike some states, Utah's Constitution places constraints on property taxation that limit the Legislature's ability to provide direct relief through reduced property valuations or differential/reduced property tax rates.

Tax Increment Financing (TIF)

Political subdivisions or the state, generally through a community reinvestment agency or another specialized development zone/authority, can use a percentage of property tax revenue growth (TIF) as an incentive for the development of a data center.

Beginning on May 6, 2027, political subdivisions may not offer property TIF as an incentive to a qualifying data center with a power demand of 100MW or more, unless the data center

is located within a regionally significant development zone. Agreements for TIF entered into before May 6, 2027, may continue but cannot be extended.[xxviii]

Income Tax

Economic Development Tax Increment Financing (EDTIF)

Utah Code Title 63N, Chapter 2, Part 1, Economic Development Tax Increment Financing, provides a post-performance, refundable tax credit for companies expanding in targeted industries in urban counties of Utah. The EDTIF tax credit is for up to 30% of new state revenue, limited to sales, corporate, and withholding taxes paid to the state over the life of the project.

Targeted industries include:

- Advanced Manufacturing
- Aerospace & Defense
- Financial Services
- Life Sciences & Healthcare
- Software & Information Technology

Factors for consideration include:

- The average wage of planned new jobs
- Capital expenditure investment
- Type and number of new jobs created
- Whether or not the jobs are related to headquarters or innovation operations
- The company's corporate citizenry efforts

EDTIF is available for projects in the following counties:

- Salt Lake
- Davis*
- Utah*
- Weber*

A data center project may qualify for EDTIF if it expands a targeted industry, meets eligible criteria, and is located in one of the above urban counties.

Rural Economic Development Tax Increment Financing (REDTIF)

REDTIF is a modification to the EDTIF program that targets companies investing in rural Utah. The REDTIF is also a post-performance, refundable tax credit. There are no restrictions regarding targeted industries, wage requirements are easier to fulfill, and the maximum possible incentive is much higher than the EDTIF.

Projects located in the following counties can receive a tax credit for up to 30% in most cases and up to 50% for very large projects which, among other requirements, have capital expenditure of at least $10 million:

- Box Elder
- Cache
- Iron
- Summit
- Tooele
- Washington*

Projects located in any other county not previously listed can receive a tax credit for up to 50%.[xxix]

**Incorporated towns within these counties that have fewer than 10,000 residents are considered rural.*

A data center project may qualify for REDTIF if it meets relevant criteria, including wage requirements, and is located in a relevant rural county.

High Cost Infrastructure Tax Credit

Utah Code § 59-7-619 authorizes a nonrefundable tax credit to a corporation that is an infrastructure cost-burdened entity for the development of a high cost infrastructure project. A data center development that includes power generation may qualify for this credit. The credit has a carryforward of seven years.

The Office of Energy Development is responsible for certifying the credit amount, which is a total amount equal to 30% of the high cost infrastructure project's total infrastructure-related revenue over the time period specified under an agreement between the office and the tax credit applicant.

Water Demands of Data Centers

Data center water use varies widely but can be substantial.[xxx] Google's data centers in The Dalles, Oregon, for example, consumed 355 million gallons of water in 2021, the equivalent of 29% of the city's total water consumption. Potentially significant water uses include direct on-site cooling and the indirect water use associated with generating the electricity the data center consumes.[xxxi]

A data center's water demand depends on the configuration of its cooling systems, power generation sources and technologies, and other project-specific factors.[xxxii] Newer technologies, such as closed-loop cooling systems, reduce data centers' water needs and are increasingly common, particularly in water-stressed areas like the arid Western states. Closed-loop systems can reduce the water required for data center cooling by up to 70% compared to traditional evaporative cooling. The most advanced cooling designs, including direct liquid cooling and immersion technologies, can reduce cooling-related water use to near zero.[xxxiii] H.B. 76, Data Center Water Transparency Amendments, 2026 General Session, established water use

reporting requirements by data centers in the state that have an annual water withdrawal of 75 acre feet of water or more and began operation on or after July 1, 2026.

Water Rights

Utah treats all surface and groundwater as public property, subject to existing rights, with the right to use water based on beneficial use rather than ownership (Utah Code § 73-1-1, § 73-1-3). Under the state's prior appropriation system, a water right is defined by its priority date, quantity, source, point of diversion, and place of use, and is administered by the state engineer under Utah Code Title 73. Review by the Division of Water Rights is triggered only when a project seeks a new water right or a change to an existing one.

A data center may connect to and purchase water from an existing water provider, such as a municipal water provider. However, a data center developing its own water supply files either a new appropriation application, which establishes a right to previously unappropriated water, or a change application, which modifies an element of an existing right, such as its point of diversion or use, while keeping its priority date. If they meet the applicable filing requirements, both are advertised for two weeks, subject to a 20-day protest period, and undergo staff review and a possible hearing before the state engineer decides whether to approve the application.

Per Utah Code § 73-3-8, the state engineer must approve an application if there is reason to believe that all of the following are true:

- Unappropriated water is available (if seeking a new water right).
- The proposed use will not impair existing rights.
- The plan is physically and economically feasible.
- The plan is not detrimental to the public welfare.
- The applicant has the financial ability to complete the work.
- The application is made in good faith and not for speculation or monopoly.
- The application complies with a groundwater management plan adopted under Utah Code § 73-5-15.

Energy Demands of Data Centers

As the number of computer server racks a data center has increases, so does the power demand, particularly as more servers require more cooling infrastructure. Data centers also require power to run continuously to support certain servers, which differentiates them from other commercial facilities whose power demand varies significantly on use, time of day, or season.

Hyperscale data centers can require hundreds of megawatts of power or more and demand for hyperscale centers has increased significantly since 2020. At least 700 hyperscale and

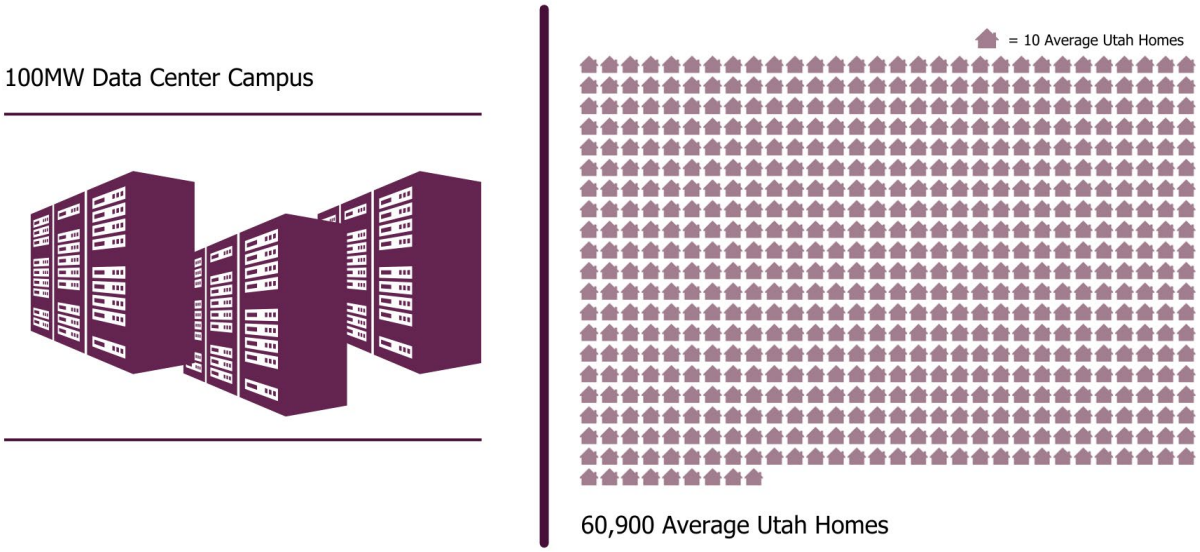
colocation data centers are expected to come online in the United States within the next five years, requiring more than 55 gigawatts (GW) of power.[xxxiv]

In Utah, approximately 2600 megawatts (MW) of additional power will be necessary for the operation of data centers currently under construction—more than double the amount of power that data centers currently use in Utah. Roughly 2350MW of that new demand can be attributed to three hyperscale projects currently under construction.[xxxv] Rocky Mountain Power reports that they have evaluated nearly 3GW, or 3000MW, of requests over a six month period from potential large scale power customers.[xxxvi]

Data Center Energy Demand in Context of Current Utah Energy Use

Hyperscalers are increasingly prioritizing projects requiring over 100MW.[xxxvii] To put the power demand of large data centers in context, in 2025, an average of approximately **4GW** of power was needed to meet the electricity demand of the entire state of Utah.[xxxviii, 2]

100MW powers approximately 60,900 average Utah homes.[xxxix]



PacifiCorp's 2025 Integrated Resource Plan estimates that the energy demand of data centers will require additional energy infrastructure in the state, particularly if demand for hyperscale centers continues to grow. [xl] In 2024, Governor Cox launched "Operation Gigawatt," an initiative to strengthen Utah's energy future by increasing transmission capacity, expanding and developing more energy production, enhancing Utah's energy policies, and investing in Utah

[2] This average does not capture seasonal variance; electricity demand goes up in the summer and goes down in the winter. Natural gas demand does the opposite. Utah's total energy generating capacity is approximately 10GW.

innovation and research.[xli] The initiative hopes to double Utah's energy generation capacity in the next decade.

Meeting the Energy Demand of Data Centers Under Title 54, Chapter 26, Large-Scale Electric Service Requirements

During the 2025 General Session, the Legislature passed S.B. 132, Electric Utility Amendments, which established separate electric service requirements for large load customers. This legislation, among other policy goals, is intended to prevent traditional ratepayers (Utah residents) from paying the cost of electric service to data centers or other very large energy customers.

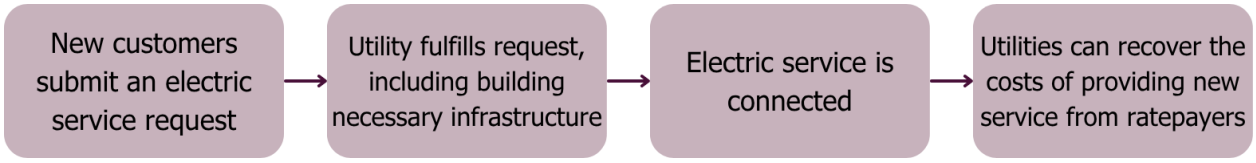
The provisions apply to large load customers that:

- expect to reach a cumulative demand of **100MW** or more within five years; and
- require electric service to commence on or before December 31, 2034.

The Public Service Commission will conduct a review of Title 54, Chapter 26, Large-Scale Electric Service Requirements every three years and report recommendations to the Public Utilities, Energy, and Technology Interim Committee.

Traditional Electric Service Pathway:

Traditionally, new electric service customers submit a request for power to the electric utility responsible for providing service in the customer's area. That utility, who is obligated by statute to provide service, may then recover the prudently incurred costs of providing that service from ratepayers, subject to a rate case decision by the Public Service Commission.



Electric Service Pathways for Large Load Users:

S.B 132, Electric Utility Amendments, established a separate process for large load users, such as large data centers, to acquire electric service.
These customers may acquire electric service by:

a) entering into Public Service Commission-approved contracts with a qualified utility or energy generation provider (regulated service pathway—see Appendix A); or
b) securing their own energy generation in a closed private generation system.[xlii]

Both pathways are intended to ensure that large load customers are responsible for the cost of their own electric service, including incremental costs related to system upgrades, improvements, or transmission service requests.[xliii]

The legislation only addressed electric service; it did not add regulations for fuel economies, environmental standards, or energy use limits for large load users.

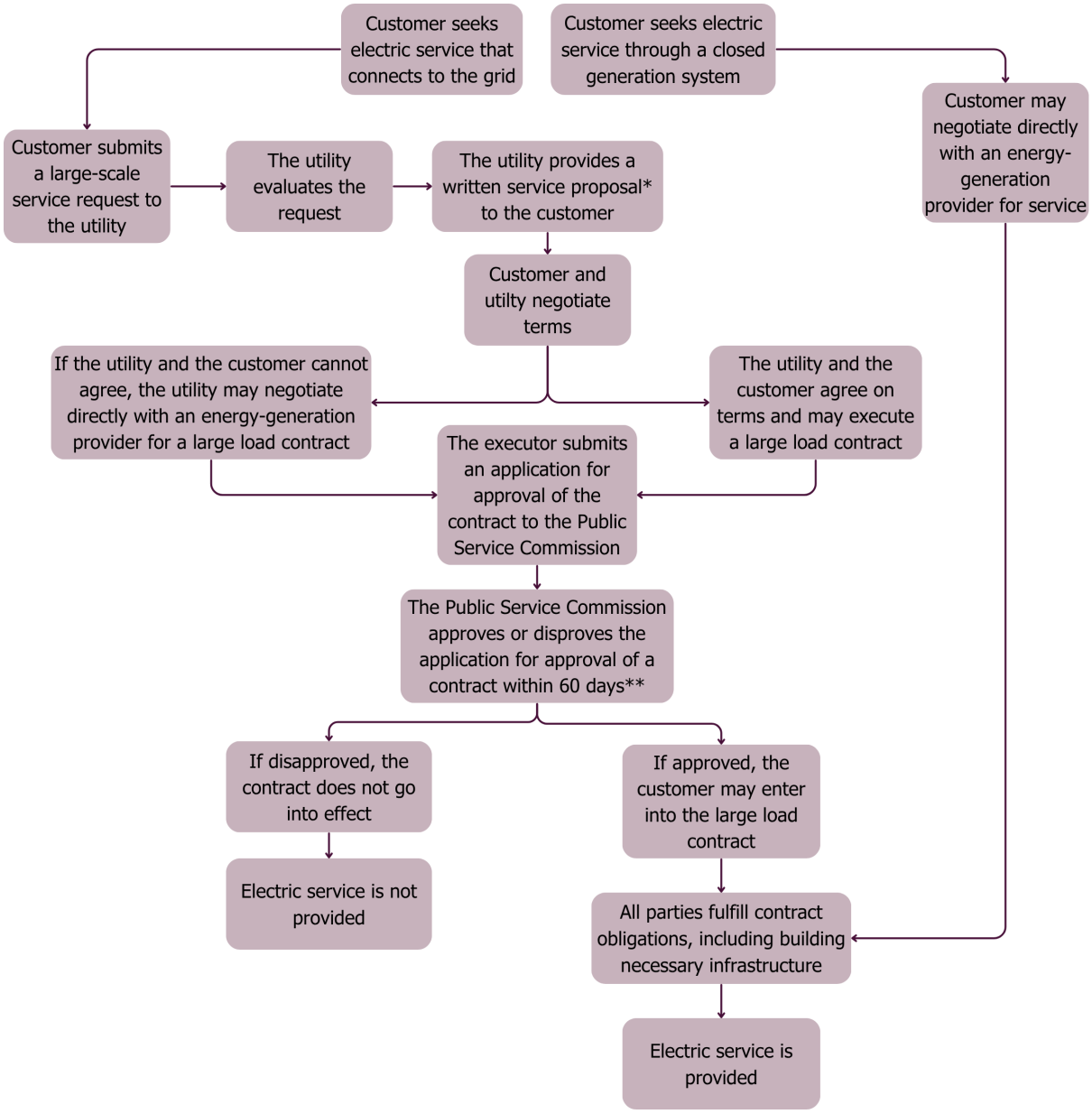
What is a "closed private generation system"?

A closed private generation system is a system by which energy is generated and used on-site, without being connected to the transmission grid or any facilities owned or operated by any utility. If a customer wishes to receive service through a closed generation system, they are not required to submit a large-scale service request to a qualified electric utility.

Conclusion

As new technologies drive hyperscale data center demand in the United States, states are navigating this growth through new regulations relating to permitting, water use, power demand, zoning, and more, often working from differing definitions of what qualifies as 'hyperscale'. Utah has enacted limited state-wide regulations to address data centers, including a reporting requirement for significant water use, potential tax incentives for data centers, and establishing separate pathways for hyperscale customers to acquire electric service independent of traditional ratepayer structures. Other regulatory demands on data center customers in Utah, including zoning requirements and environmental permitting, vary according to the specific project and locality.

Appendix A: Electric Service Path for Large Load Users under S.B. 132, Electric Utility Amendments, 2025 General Session



*The proposal shall include whether the utility can provide the service within the time frame required by the customer, proposed terms and conditions of service, and estimated incremental costs that will be allocated to the customer. See Utah Code Ann. § 54-26-202(4).[xliv]

**The Public Service Commission shall approve a contract if the commission finds that existing ratepayers do not bear costs justly and reasonably attributable to providing electric service to the large load customer. See Utah Code Ann. § 54-26-302.[xlv]

Endnotes

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[xxxviii] Average calculated by taking the total electricity consumption of Utah in 2025 (35,075GWh) and dividing by number of hours in a year. Data collected from Kem C. Gardner Policy Institute, "Utah's 2025 Energy Landscape and Outlook for 2026". https://d36oiwf74r1rap.cloudfront.net/wp-content/uploads/2026/04/ERG2026-Energy-RB-Apr2026.pdf; Total net summer energy generating capacity of Utah in 2024 was 10,277 megawatts per Energy Information Administration, U.S. Department of Energy https://www.eia.gov/electricity/State/utah/

[xxxix] Office of Energy Development, https://energy.utah.gov/homepage/about-us/operation-gigawatt/

[xl] PacifiCorp, 2025 Integrated Resource Plan, Volume II, App. A (Load Forecast).March 2025. https://www.pacificorp.com/content/dam/pcorp/documents/en/pacificorp/energy/integrated-resource-plan/2025-irp/2025_IRP_Vol_2_Utah.pdf, Utah Public Service Commission. *In the Matter of the Division of Public Utilities' Request for an Investigatory Docket Regarding Rocky Mountain Power's Line Extension Policy for Large Loads*. Docket No. 24-035-43. https://psc.utah.gov/2024/08/14/docket-no-24-035-43/

[xli] News Release: "Gov. Cox unveils 'Operation Gigawatt'. October 2024. https://governor.utah.gov/press/news-release-gov-cox-unveils-operation-gigawatt/

[xlii] Utah Code Ann. § 54-26-301

[xliii] Utah Code Ann. § 54-26-302

[xliv] Utah Code Ann. § 54-26-202(4)
[xlv] Utah Code Ann. § 54-26-302