



Ohio Administrative Code

Rule 122:28-1-02 Computer data center equipment.

Effective: February 8, 2021

Exempt equipment includes all tangible personal property incorporated into the computer data center or used primarily to conduct computer data center business for the original grantee or the supplemental grantee, including, but not limited to:

(A) Any building or construction materials incorporated into the computer data center, or building and construction materials sold to construction contractors for incorporation into a computer data center, including building materials, infrastructure, machinery, wiring, cabling and equipment that otherwise may be considered business fixtures, but does not include tools and equipment that is considered to be consumed by the contractor. Examples of tools and equipment used by contractors that are not incorporated into the computer data center, include, but are not limited to, hammers, nail guns, bulldozers and cranes (without operators supplied), job trailers, portable toilets, air compressors, generators, scaffolding and vehicles;

(B) Any tangible personal property generating, transforming, transmitting, distributing, or managing electricity to operate the computer data center business.

(C) Any computers, servers, routers, switches, peripheral computer devices, racks, shelving, cabling, wiring, storage batteries, back-up generators, uninterrupted power supply units, environmental control equipment, other redundant power supply equipment, and prewritten computer software used in operating, managing, or maintaining the computer data center business of the original grantee or the supplemental grantee; and

(D) Any other tangible personal property used to conduct the computer data center business, such as video monitors and security systems used to directly monitor the computer data center or computer data center equipment, tools consumed by the original or supplemental grantee for installation or repair of computer data center equipment, and similar tangible personal property used for the operation of a computer data center business, but does not include tangible personal property not part of the computer data center business even if located at the computer data center, including, but



not limited to, exercise equipment, prewritten computer software used for purposes other than to conduct a computer data center business such as accounting, payroll or human resources, general office supplies, office furniture, janitorial supplies or equipment for business operations other than the computer data center business.