

119TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to exclude data centers from the definition of qualified opportunity zone businesses.

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IN THE SENATE OF THE UNITED STATES

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Mr. HAWLEY introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to exclude data centers from the definition of qualified opportunity zone businesses.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “No Tax Breaks for  
5       Data Centers Act”.

6       **SEC. 2. DATA CENTERS EXCLUDED FROM DEFINITION OF**  
7       **OPPORTUNITY ZONE BUSINESS.**

8       (a) IN GENERAL.—Section 1400Z–2(d)(3)(A)(iii) of  
9       the Internal Revenue Code of 1986 is amended by insert-

1 ing “and is not a data center” after “section  
2 144(c)(6)(B)”.

3 (b) CONFORMING AMENDMENT.—Section 1400Z–  
4 2(d)(2)(D)(i) of such Code is amended by striking “trade  
5 or business” and inserting “qualified opportunity zone  
6 trade or business”.

7 (c) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to stock, capital or profits inter-  
9 ests, and property acquired after the date of the enact-  
10 ment of this Act.