**Section 521.100 Certificate of Exemption or Verification**

a) Department-Qualifying Data Center MOU

Upon receipt of a fully-executed MOU between the qualifying data center and the Department, the Department will issue to the qualifying data center a certificate of exemption demonstrating that the qualifying data center's qualifying purchases are exempt from the taxes, as set forth in Section 605-1025(a).

b) Qualifying Data Center-Tenant MOU

Upon receipt of a fully-executed MOU between the qualifying data center and its tenant and acknowledged by the Department (or Tenant Participation Certificate Memorandum of Understanding, a form of which is included with the MOU between the Department and the data center owner or operator) as referenced in Section 90(b), the Department will issue to the data center tenant a certificate of exemption demonstrating that the data center tenant's qualifying purchases are exempt from the taxes, as set forth in Section 605-1025(a) of the Statute.

c) A qualifying data center located in an underserved area, as certified by the Department, *for taxable years beginning on or after January 1, 2019,* shall be awarded *credits against the taxes imposed under Section 201(a) and (b) of the Illinois Income Tax Act, as provided in Section 229 of that Act.* [20 ILCS 605/605-1025(d)]

1) The qualifying data center shall notify the Department, on forms provided by the Department, at the end of the taxable year for which a credit is sought, the *wages paid during the taxable year to a full-time or part-time employee of a construction contractor employed by a certified data center, if those wages are paid for the construction of a new data center in* *an underserved area*;

2) Upon receipt of valid proof from the qualifying data center, the Department will provide a certificate of verification equal to *20% of the wages paid during the taxable year to a full-time or part-time employee of a construction contractor employed by a certified data center if those wages are paid for the construction of a new data center in* *an underserved area*. [35 ILCS 5/229(a)]