



MICHIGAN STRATEGIC FUND

MEMORANDUM

Date: December 12, 2025

To: The Honorable Gretchen Whitmer, Governor of Michigan
The Honorable Winnie Brinks, Senate Majority Leader
The Honorable Aric Nesbitt, Senate Minority Leader
The Honorable Matt Hall, Speaker of the House of Representatives
The Honorable Ranjeev Puri, Minority Leader of the House of Representatives

From: Quentin L. Messer, Jr., President, Michigan Strategic Fund

Subject: **Qualified Data Centers Jobs Creation Report**

Public Acts 181 and 207 of 2024 amended the Use Tax Act (MCL 205.94cc) and General Sales Tax Act (MCL 205.54ee), respectively, to extend the sales and use tax exemptions for Qualified Data Centers, which began January 1, 2016, through December 31, 2050.

In order for the Qualified Data Center exemption to continue to apply after January 1, 2026, the numbers gathered by the local economic development corporations must be certified and reported to the Michigan Strategic Fund and demonstrate that the Qualified Data Centers, the co-located businesses, and the contractors of the Qualified Data Centers, collectively, have, in aggregate, established at least 1,000 data center industry jobs or data center industry related jobs, or a combination of both, in Michigan since January 1, 2016.

Pursuant to this requirement, local economic development corporations reported and verified that as of December 1, 2025, a total of 2,972 data center industry jobs or data center industry related jobs have been created since January 1, 2016. As such, the Michigan Department of Treasury has confirmed the current exemption for Qualified Data Centers will be extended through December 31, 2050.

Please contact the Office of Legislative Affairs at medcgovrelations@michigan.org if you have any questions. In addition, please do not hesitate to contact me at messerq@michigan.org.

cc: Michigan Department of Treasury