



*Commonwealth of Massachusetts*  
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**NOTICE OF PUBLIC HEARING AND COMMENT PERIOD**  
**FOR PROPOSED NEW REGULATION**

**400 CMR 9.00 “Qualified Data Centers”**

Notice is hereby given in accordance with Massachusetts General Laws chapter 30A that the Executive Office of Economic Development (“EOED”) will hold a public hearing and comment period relative to the adoption of a new regulation, 400 CMR 9.00, entitled “Qualified Data Centers” (“Regulation”).

M.G.L. c. 23A § 70 and c. 64H § 6(zz) (“Authorizing Statute”) establishes a program to support the construction, refurbishment, renovation or improvement of data center facilities in the Commonwealth. The Authorizing Statute requires the promulgation of the Regulation that sets forth procedures for owners and operators of data center facilities to apply for and receive certification from EOED for the purpose exempting sales and use tax on eligible data center costs. Accordingly, EOED will hold a public hearing and comment period to accept public comments on the Regulation.

A virtual public hearing will be conducted on the proposed Regulation.

**LOCATION:** Virtual Hearing via Zoom - <https://us06web.zoom.us/j/86332212008>

**DATE:** Thursday, August 21, 2025 at 10:00 am

Verbal testimony will be accepted at the hearing. Written comments will be accepted from August 4, 2025 until 5:00 pm on August 25, 2025 and may be submitted via email to [datacentertaxexemption@mass.gov](mailto:datacentertaxexemption@mass.gov) or mailed to: Robert McGovern, Executive Office of Economic Development, 1 Ashburton Place, Room 2101, Boston, MA 02108. Copies of the proposed regulations may be obtained from the EOED website available at <https://www.mass.gov/info-details/400-cmr-900-qualified-data-centers>

By Ashley Stolba  
Interim Secretary of the Executive Office of Economic Development

**Small Business Impact Statement**  
(As required by M.G.L. c. 30A §§ 2, 3 & 5)

**CMR No.: 400 CMR 9.00: Qualified Data Centers**

**Estimate of the Number of Small Businesses Impacted by the Regulation: 0**

**Select Yes or No and Briefly Explain**

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to create, file, or issue additional reports? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to implement additional recordkeeping procedures? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to provide additional administrative oversight? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to hire additional employees in order to comply with the proposed regulation? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does compliance with the regulation require small businesses to hire other professionals (e.g. a lawyer, accountant, engineer, etc.)? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation require small businesses to purchase a product or make any other capital investments in order to comply with the regulation? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Are performance standards more appropriate than design/operational standards to accomplish the regulatory objective? (Performance standards express requirements in terms of outcomes, giving the regulated party flexibility to achieve regulatory objectives and design/operational standards specify exactly what actions regulated parties must take.) No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Do any other regulations duplicate or conflict with the proposed regulation? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation require small businesses to cooperate with audits, inspections or other regulatory enforcement activities? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation require small businesses to provide educational services to keep up to date with regulatory requirements? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Is the regulation likely to <i>deter</i> the formation of small businesses in Massachusetts? No.

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Is the regulation likely to <i>encourage</i> the formation of small businesses in Massachusetts? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation provide for less stringent compliance or reporting requirements for small businesses? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation establish less stringent schedules or deadlines for compliance or reporting requirements for small businesses? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Did the agency consolidate or simplify compliance or reporting requirements for small businesses? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Can performance standards for small businesses replace design or operational standards without hindering delivery of the regulatory objective? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Are there alternative regulatory methods that would minimize the adverse impact on small businesses? No.