Data Centers

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Vorys has positioned itself at the forefront of the modern data center development wave. Our multidisciplinary team collaborates to provide clients with services related to data center development projects, including incentives, energy, taxation, real estate, finance, construction, zoning, environmental and more. We work with both established and emerging companies throughout the lifetime of data center projects, from planning through future phased expansions.

Industry Experience

Vorys has helped at least 15 clients negotiate tax incentives and other economic development incentives on scores of hyperscale data center projects in 13 states and across five time zones and multiple continents. In 2025 alone, Vorys worked on 43 hyperscale data center projects across 10 states.

Numerous Vorys attorneys were co-authors of NAIOP's *Best Practices in Data Center Development* guide, an extensive manual touching on a range of items to be considered when pursuing a data center development project. Our attorneys have presented and led panel discussions at conferences regarding data center developments.

Key Areas of Focus

Economic Development Incentives

The Vorys nationwide economic development incentives practice has represented end users, spec data center developers and data center site developers in their development of data centers across the United States and internationally. It is one of the largest such legal teams in the United States, having secured well more than $10 billion of tax incentives in the aggregate. Our attorneys help negotiate state, local and occasionally federal economic development incentive packages, providing sustainable and scalable financial support to complement our clients' investments into regional economies. We help maximize the benefits and mitigate the risks associated with economic development incentives.

Vorys assists at every stage during the data center development process, including providing legal due diligence services, establishing lasting public-private partnerships and developing comprehensive compliance plans.

Our firm sometimes works alongside Vista Site Selection, an ancillary business of Vorys, to optimize incentives negotiation and data center site selection for clients through services provided by Vista, such as economic impact studies and proprietary data analytics services. Vista's services provide its clients with valuable insights – including existing energy infrastructure, labor supply, internet capabilities and more – to identify site selection opportunities relevant to the client's project needs.

State and Local Tax

Vorys' attorneys have advised clients on state and local tax matters in all 50 states and have experience helping clients navigate the state and local tax challenges most common to data center projects.

We help clients secure and maximize sales and use tax exemptions to lower initial project construction costs and support replacement of servers and equipment. Vorys also assists in real and personal property tax valuation analyses, securing real and personal property tax exemptions, advising on state and local income tax compliance and planning opportunities, and minimizing the tax effects of pending legislation or administrative regulations through government affairs collaboration.

Real Estate, Land Use and Zoning

Our team helps clients with land acquisition, zoning, entitlement and permitting issues. They work to ensure that local stakeholders can make infrastructure changes and provide the necessary utility needs of a data server project – including water, wastewater and supportive public infrastructure – and that these resources will remain available as our clients continue to scale up their businesses over multiple phases. In connection with such work, our team also regularly negotiates complex development agreements to confirm important commitments from the community and to de-risk data center development projects.

Energy

Vorys knows the importance that energy plays in the development and operation of data center projects. Vorys attorneys have counseled data center clients on utility infrastructure and service agreements, utility rate proceedings, regulatory compliance matters, behind-the-meter solutions, front-of-meter solutions and rights of way negotiations. We have significant experience with the development and use of both traditional and renewable energy sources and have successfully reduced risks and costs for our clients on energy matters.

Environmental

Vorys' environmental practice has established long-term working relationships with regulatory and enforcement officials at the state and federal level and has contributed to the creation of various environmental regulatory programs. This allows us to provide valuable insight to clients and develop innovative solutions to complex environmental issues that data center projects can face.

We regularly assist our clients with air emissions permits, Federal Endangered Species Act and similar state-level compliance, water permitting and environmental due diligence for site acquisition, including "brownfields" considerations, and wetland permitting strategies.

Construction

We have significant experience and a broad knowledge regarding the design and construction of data center projects. Vorys attorneys understand critical components when negotiating contracts with architects, engineers and contractors during data center projects, including how best to contractually minimize and shift risks inherent in data center construction.

Our team collaborates with clients and other subject matter experts to avoid project disruptions by staying ahead of change orders and delay claims as well as planning for the risks of property damage and injury claims. We also advise clients regarding construction workforce needs and other local requirements.

Finance

Vorys real estate finance attorneys have experience in the data center space and have led sophisticated multi-billion-dollar finance transactions, including cross-border and multicurrency deals. Our team has experience leading real estate finance transactions involving dozens of specialized finance types.

Community and Government Relations

Our team routinely interacts with public and government officials at the state and local levels. Vorys attorneys advise clients on communications and fostering relationships with these officials and other stakeholders to ensure that projects have the support needed to move forward. We also focus on common client goals, including confidentiality and trade-secret protections.

We work with government officials and lobbyists across the life of a data center project. For Ohio projects, we often collaborate with Vorys Advisors, one of the firm's ancillary businesses. The principals at Vorys Advisors, which include former state legislators, maintain deep relationships with state officials and use their institutional knowledge to help clients with data center projects navigate business with government agencies and legislative bodies.

News

News, 5.1.2025
Vorys Assists Vantage Data Centers in Hyperscale Data Center Development Project

Publications

Authored article, 12.2025
Comparative Economic Impacts of Data Centers and Manufacturing Centers in Ohio

Authored article, Fall 2025
Building Data Centers in New or Secondary Markets: Challenges and Strategies

Authored article, Fall 2025
Development Incentives Quarterly: Fall 2025

Client alert, 7.11.2025
Public Utilities Commission of Ohio Authorizes Tariff for AEP Ohio's Data Center Customers, Requires End of Moratorium on New Services for Data Centers

Publication, 4.21.2025
Best Practices in Data Center Development