

# United States Senate

WASHINGTON, DC 20510

September 27, 2026

Mark Zuckerberg  
Chief Executive Officer  
Meta  
1 Meta Way  
Menlo Park, CA 94025

Dear Mr. Zuckerberg:

Americans across the country are worried about the impacts of artificial intelligence (AI) on their lives—from increased utility bills to threats of job losses and cyberattacks. But rather than meaningfully regulate Big Tech companies and slow down the mad rush to deploy this new technology, Republicans in Washington have passed tax subsidies for AI development and AI data centers.<sup>1</sup> Thus, we write to learn about the extent to which your company’s investments in AI—including its massive spending on data centers—have been subsidized by tax breaks handed out by President Trump and the Republican Congress and how your company’s multimillion-dollar lobbying bonanza last year may have contributed to the creation of those windfalls. Newly released data indicates that these billions of dollars in tax handouts for AI spending have substantially contributed to a 25 percent drop in corporate tax revenue this year despite rising corporate profits—an immense cost to the American taxpayer.<sup>2</sup>

Rather than regulate AI to protect American families or address the nation’s affordability crisis, the Trump administration and its Republican allies in Congress have prioritized handing out colossal tax breaks to giant corporations.<sup>3</sup> Many of these tax breaks were either created or expanded by Republicans’ *One, Big, Beautiful Bill Act* (OBBBA).<sup>4</sup> OBBBA’s bevy of new corporate tax handouts have enabled Meta and other giant corporations to use billions of dollars of spending on AI, including on data center construction, to lower their tax bills.<sup>5</sup> These tax breaks are not free—their cost has been imposed on American families via cuts to critical social services and a higher deficit.<sup>6</sup> Through executive action, the Trump administration has further

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<sup>1</sup> Politico, “Corporate tax payments plunge as AI feasts on new incentives,” Brian Faler, September 14, 2026, <https://www.politico.com/news/2026/09/14/corporate-tax-payments-ai-01071550>.

<sup>2</sup> *Id.*

<sup>3</sup> The American Prospect, “The Companies That Got \$83 Billion in Tax Breaks Last Year,” Zachary Groz, August 17, 2026, <https://prospect.org/2026/08/17/companies-got-83-billion-tax-breaks-last-year>.

<sup>4</sup> *Id.*

<sup>5</sup> *Id.*; Politico, “Corporate tax payments plunge as AI feasts on new incentives,” Brian Faler, September 14, 2026, <https://www.politico.com/news/2026/09/14/corporate-tax-payments-ai-01071550>.

<sup>6</sup> Center on Budget and Policy Priorities, “By the Numbers: Harmful Republican Megabill Will Take Health Coverage Away From Millions of People and Raise Families’ Costs,” August 27, 2025, <https://www.cbpp.org/research/health/by-the-numbers-harmful-republican-megabill-will-take-health-coverage-away-from>; The Budget Lab at Yale, “Long-term Impacts of the One Big Beautiful Bill Act, as Enacted on July 4, 2025,” July 30, 2025, <https://budgetlab.yale.edu/research/long-term-impacts-one-big-beautiful-bill-act-enacted-july-4-2025>.

expanded these AI tax breaks by allowing billionaire corporations to avoid paying their fair share under the Corporate Alternative Minimum Tax (CAMT).<sup>7</sup> For example, last April, Meta alone reported receiving over \$8 billion from just one of these regulatory changes to CAMT.<sup>8</sup>

As a result of these and other tax breaks, Big Tech companies have seen their tax expenses plummet under the Trump administration, even amid rising profits. For example, Meta's current federal income tax expense dropped by nearly \$7 billion, from \$9.6 billion in 2024 to \$2.8 billion in 2025, even as the company saw a \$15.3 billion increase in pretax income that year.<sup>9</sup> This enormous tax cut appears to have been driven in significant part by President Trump and Republicans' tax breaks subsidizing your spending on AI: your company's capital expenditures, the "vast majority" of which constitute data center construction and other AI spending,<sup>10</sup> amounted to an extraordinary \$72 billion last year<sup>11</sup>—much of which you may have been able to immediately deduct using OBBBA's corporate tax handouts.<sup>12</sup> In aggregate, these tax breaks for AI expenditures have contributed to a staggering 25 percent drop in nationwide corporate tax revenue—a total of \$96 billion—this year, draining the federal government's coffers despite rising corporate profits.<sup>13</sup>

Your company has spent lavishly to stay on the good side of President Trump, and it appears that you are now seeing your investment bear fruit. First, your company donated one million dollars to the President's inauguration.<sup>14</sup> Then, your company spent nearly \$14 million lobbying Congress and federal agencies during the six months leading up to the passage of OBBBA.<sup>15</sup> When the President solicited private donations to his gold-plated ballroom, you donated an undisclosed amount.<sup>16</sup> Given the immense tax handouts for AI spending that Republicans have

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<sup>7</sup> Politico, "Corporate tax payments plunge as AI feasts on new incentives," Brian Faler, September 14, 2026, <https://www.politico.com/news/2026/09/14/corporate-tax-payments-ai-01071550>. Spending on AI can be treated as a research and experimentation expense by the tax code, and the Trump administration issued CAMT guidance that amounted to a tax cut for companies subject to CAMT who benefited from research and experimentation expensing. See: RSM, "Business and corporate federal tax planning: A guide for tax year 2025," November 7, 2025, <https://rsmus.com/insights/services/business-tax/business-tax-planning-guide.html>; Bloomberg Tax, "Meta Gets \$8 Billion Boost From Treasury Move on R&D, Book Tax," Michael Rapoport, April 29, 2026, <https://news.bloombergtax.com/daily-tax-report-international/meta-gets-8-billion-boost-from-treasury-move-on-r-d-book-tax>.

<sup>8</sup> Bloomberg Tax, "Meta Gets \$8 Billion Boost From Treasury Move on R&D, Book Tax," Michael Rapoport, April 29, 2026, <https://news.bloombergtax.com/daily-tax-report-international/meta-gets-8-billion-boost-from-treasury-move-on-r-d-book-tax>.

<sup>9</sup> Meta Platforms, Inc., Fiscal Year 2025 Form 10-K, pp. 72, 121, <https://www.sec.gov/Archives/edgar/data/1326801/000162828026003942/meta-20251231.htm>.

<sup>10</sup> Yahoo Finance, "Big Tech set to spend \$650 billion in 2026 as AI investments soar," Laura Bratton, February 6, 2026, <https://finance.yahoo.com/news/big-tech-set-to-spend-650-billion-in-2026-as-ai-investments-soar-163907630.html>.

<sup>11</sup> Meta Platforms, Inc., Fiscal Year 2025 Form 10-K, p. 61, <https://www.sec.gov/Archives/edgar/data/1326801/000162828026003942/meta-20251231.htm>.

<sup>12</sup> Politico, "Corporate tax payments plunge as AI feasts on new incentives," Brian Faler, September 14, 2026, <https://www.politico.com/news/2026/09/14/corporate-tax-payments-ai-01071550>.

<sup>13</sup> *Id.*

<sup>14</sup> Common Cause, "Big Tech is Donating Millions to Trump's Inauguration," January 10, 2025, <https://www.commoncause.org/articles/big-tech-is-donating-millions-to-trumps-inauguration/>.

<sup>15</sup> OpenSecrets, "Lobbying Client: Meta," [https://www.opensecrets.org/federal-lobbying/clients/meta?client\\_id=197457&cycle=2025](https://www.opensecrets.org/federal-lobbying/clients/meta?client_id=197457&cycle=2025).

now made available to your company and its peers, your influence-peddling seems to have paid off.

The Republican tax breaks subsidizing Big Tech's AI build-out have proved to be an enormous windfall for companies like Meta. The American people deserve transparency on the magnitude and nature of these tax handouts and on any lobbying that you may have done to obtain them, and therefore, we request that you answer the following questions by October 11, 2026:

- 1) How much in tax deductions has your company claimed in tax year 2025 for spending on AI? How much of these deductions were claimed for:
  - a. Data center construction (including the purchase of equipment for data centers, such as servers and cooling equipment)?
  - b. Interest on debt used to finance AI-related capital expenditures?
  - c. Utility and energy costs related to AI research and development?
- 2) Please list all policies affecting the tax treatment of AI-related expenses that your company lobbied Congressional Republicans to include in OBBBA. How much did your company spend on lobbying Congress to enact these policies?
- 3) Please list all policies affecting the tax treatment of AI-related expenses that your company lobbied a Trump administration federal agency to implement through regulatory means since January 20, 2025. How much did your company spend on lobbying the Trump administration to enact these policies?
- 4) While PAC donations to candidates are disclosed to the public, donations to "dark money" groups—which can spend an unlimited amount of money on elections—are not. In the past 12 months, how much has you or your company donated to "dark money" groups, such as 501(c)(4) organizations, who:
  - a. Lobby for particular tax policies or engage in political spending that is intended to boost candidates who support or oppose certain tax policies?
  - b. Lobby for particular policies related to AI development or engage in political spending that is intended to boost candidates who support or oppose certain policies related to AI development, including policies related to data center construction?
- 5) Please list all donations that your company has made since January 20, 2025 to any construction or infrastructure project closely associated with President Trump, including but not limited to the construction of his White House ballroom and presidential library. Please specify the date and size of all such donations.

Thank you for your attention to this important matter.

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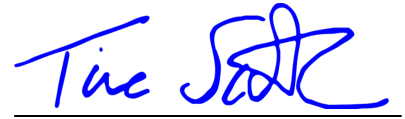
<sup>16</sup> Fortune, "Meet all 37 White House ballroom donors funding the \$400 million build, including Silicon Valley tech giants, crypto bros and the Lutnicks," Nino Paoli and Fortune Editors, April 29, 2026, <https://fortune.com/article/who-has-donated-trump-white-house-ballroom/>.

Sincerely,

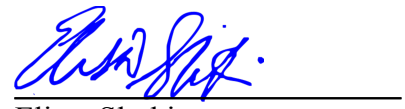
  
Elizabeth Warren  
United States Senator

  
Jeffrey A. Merkley  
United States Senator

  
Richard Blumenthal  
United States Senator

  
Tina Smith  
United States Senator

  
Bernard Sanders  
United States Senator

  
Elissa Slotkin  
United States Senator