North Carolina Department of Revenue Economic Incentive Refunds and Certain Industrial Facilities Refunds Claimed During Calendar Year 2018

								0		d Type								
		§ 105-164.14A. Economic Incentive Refunds															§ 105-164.14B.	
	Passenger		Major				Motorsports		Professional		Analytical		Railroad				Certain	
	Air Carrier (a)(1) **		Recycling Facility (a)(2)		Business in Low-Tier Area (a)(3) *		Team or Sanctioning Body (a)(4)		Motorsports Team (a)(5)		Services Business (a)(6) *		Intermodal Facility (a)(7)		Transformative Projects (a)(8)		Industrial Facilities Refunds (b) *	
	General		General	Refund-	General	Refund-	General	Refund-	General	Refund-	General	Refund-	General	Refund-	General	Refund-	General	Refund-
	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated
Name of Taxpayer Claiming Refund	cost	purchases		purchases		purchases	cost	purchases	cost	purchases	cost	purchases	cost	purchases	cost	purchases		purchases
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Brad Keselowski Racing, LLC	-	-	-	-	-	-	-	-	1,525	32,102		-	-	-	-	-	-	-
ECR Technologies, LLC	-	-	-	-	-	-	-	-	145,642	3,066,153	-	-	-	-	-	-	-	-
Earnhardt Ganassi Racing																		
with Felix Sabates, LLC	-	-	-	-	-	-	-	-	77,663	1,635,010	-	-	-	-	-	-	-	-
Front Row Motorsports, Inc.	-	-	-	-	-	-	-	-	37,018	779,332	-	-	-	-	-	-	-	-
HMS Holdings, LP	-	-	-	-	-	-	17,765	253,779	477,278	10,047,967	-	-	-	-	-	-	-	-
JR Motorsports, LLC	-	-	-	-	-	-	-	-	38,576	812,126	-	-	-	-	-	-	-	-
Ken Schrader Racing, Inc.	-	-	-	-	-	-	-	-	5,624	118,404	-	-	-	-	-	-	-	-
Kevin Harvick, Inc.	-	-	-	-	-	-	5,224	74,624	-	-	-	-	-	-	-	-	-	-
Kyle Busch Motorsports, Inc.	-	-	-	-	-	-	-	-	57,030	1,200,623	-	-	-	-	-	-	-	-
Leavine Fenton Racing, LLC	-	-	-	-	-	-	-	-	19,799	416,824	-	-	-	-	-	-	-	-
Penske Racing, Inc.	-	-	-	-	-	-	-	-	171,686	3,614,443	-	-	-	-	-	-	-	-
Penske Racing South, Inc.	-	-	-	-	-	-	-	-	187,600	3,949,481	-	-	-	-	-	-	-	-
RCR Race Operations, LLC	-	-	-	-	-	-	7,468	106,684	83,939	1,767,147	-	-	-	-	-	-	-	-
RPAC Racing, LLC	-	-	-	-	-	-	-	-	23,891	502,959	-	-	-	-	-	-	-	-
Riley Motorsports, LLC	-	-	-	-	-	-	-	-	1,662	34,987	-	-	-	-	-	-	-	-
Roush Fenway Racing, LLC	-	-	-	-	-	-	-	-	96,594	2,033,551	-	-	-	-	-	-	-	-
Stewart-Haas Racing, LLC	-	-	-	-	-	-	22,849	326,418	204,113	4,297,107	-	-	-	-	-	-	-	-
Tristar Motorsports NC, LLC	-	-	-	-	-	-	-	-	5,832	122,777	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	53,305	761,505	1,635,472	34,430,990	-	-	-	-	-	-	-	-
Number of taxpavers claiming refund	0			0	0		4		17		0		0		0		0	

This report includes claims filed with the North Carolina Department of Revenue during calendar year 2018. Future revisions of this document may be issued in conjunction with the publication of Economic Incentive Reports in following years.

General Fund cost amounts are approved amounts of State sales and use taxes paid that include actual payments to taxpayers and amounts credited to taxpayer accounts to offset existing or future tax liability.

Taxes for which a refund is allowed under these sections are not an overpayment of tax and do not accrue interest.

Source: Revenue Research Section, Financial Services Division, North Carolina Department of Revenue Published May 1, 2019

^{*} Repealed for taxes paid on or after January 1, 2014.

^{**} Repealed for taxes paid on or after January 1, 2016.