

**North Carolina Department of Revenue**  
**Economic Incentive Refunds and Certain Industrial Facilities Refunds**  
**Claimed During Calendar Year 2023**  
**Supplement**

Name of Taxpayer Claiming Refund	Refund Type																	
	§ 105-164.14A. Economic Incentive Refunds																§ 105-164.14B.	
	Passenger Air Carrier (a)(1) **		Major Recycling Facility (a)(2)		Business in Low-Tier Area (a)(3) *		Motorsports Team or Sanctioning Body (a)(4)		Professional Motorsports Team (a)(5)		Analytical Services Business (a)(6) *		Railroad Intermodal Facility (a)(7)		Transformative Projects (a)(8)		Certain Industrial Facilities Refunds (b) *	
	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]
Aberdeen, Carolina & Western Railway Company	-	-	-	-	-	-	-	-	-	-	-	-	159,382	3,355,406	-	-	-	-
ECR Technologies, LLC	-	-	-	-	-	-	-	-	306,303	6,448,484	-	-	-	-	-	-	-	-
Hattori Racing Enterprises, LLC	-	-	-	-	-	-	-	-	8,433	177,536	-	-	-	-	-	-	-	-
Hi-Rev Racing, LLC	-	-	-	-	-	-	-	-	67,218	1,415,106	-	-	-	-	-	-	-	-
JTG Racing, Inc.	-	-	-	-	-	-	-	-	36,244	763,036	-	-	-	-	-	-	-	-
Joe Gibbs Racing Historical, Inc.	-	-	-	-	-	-	-	-	301,407	6,345,417	-	-	-	-	-	-	-	-
Nucor Corporation	-	-	20,064	422,409	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RCR Race Operations, LLC	-	-	-	-	-	-	6,415	91,639	114,804	2,416,930	-	-	-	-	-	-	-	-
Roush Fenway Keselowski Racing, LLC	-	-	-	-	-	-	-	-	117,002	2,463,196	-	-	-	-	-	-	-	-
Stewart-Haas Racing, LLC	-	-	-	-	-	-	-	-	270,841	5,701,915	-	-	-	-	-	-	-	-
Venturini Motorsports, LLC	-	-	-	-	-	-	-	-	10,476	220,544	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	20,064	422,409	-	-	6,415	91,639	1,232,728	25,952,163	-	-	159,382	3,355,406	-	-	-	-
<b>Number of taxpayers claiming refund</b>	<b>0</b>		<b>1</b>		<b>0</b>		<b>1</b>		<b>9</b>		<b>0</b>		<b>1</b>		<b>0</b>		<b>0</b>	

This supplemental report reflects claims filed with the North Carolina Department of Revenue during calendar year 2023 that were not included in the earlier report issued May 1, 2024 due to unavailability of information at publication.

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.

\* Repealed for taxes paid on or after January 1, 2014.

\*\* Repealed for taxes paid on or after January 1, 2016.

Source: Tax Processing, Research & Equity Division, North Carolina Department of Revenue

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Nucor Corporation	-	-	4,203	88,484	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	4,203	88,484	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Number of taxpayers claiming refund</b>	<b>0</b>		<b>1</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	

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