

North Carolina Department of Revenue
Economic Incentive Refunds and Certain Industrial Facilities Refunds
Claimed During Calendar Year 2013
Revised

Name of Taxpayer Claiming Refund <small>[Certain Industrial Facility Location]</small>	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)		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 [\$]	
Nemco Motorsports, Inc.	-	-	-	-	-	-	-	-	13,036	274,448	-	-	-	-	-	-	
Norfolk Southern Railway Company	-	-	-	-	-	-	-	-	-	-	-	-	309,356	6,512,757	-	-	
Nucor Corporation *	-	-	293,750	6,184,211	-	-	-	-	-	-	-	-	-	-	-	-	
Penske Racing, Inc. *	-	-	-	-	-	-	-	-	79,003	1,663,214	-	-	-	-	-	-	
Penske Racing South, Inc. *	-	-	-	-	-	-	-	-	179,477	3,778,460	-	-	-	-	-	-	
QVC Rocky Mount, Inc. *	-	-	-	-	91,055	1,916,954	-	-	-	-	-	-	-	-	-	-	
RCR Race Operations, LLC *	-	-	-	-	-	-	10,158	213,852	165,133	3,476,494	-	-	-	-	-	-	
RPAC Racing, LLC	-	-	-	-	-	-	-	-	41,851	881,065	-	-	-	-	-	-	
Railroad Friction Products Corporation	-	-	-	-	404	8,497	-	-	-	-	-	-	-	-	-	-	
Red Horse Racing II, LLC	-	-	-	-	-	-	-	-	19,074	401,550	-	-	-	-	-	-	
Roush Air, LLC	-	-	-	-	-	-	43,779	921,670	-	-	-	-	-	-	-	-	
Roush Fenway Racing, LLC	-	-	-	-	-	-	-	-	317,524	6,684,713	-	-	-	-	-	-	
Solstas Lab Partners Group, LLC *	-	-	-	-	-	-	-	-	-	-	699,392	14,724,049	-	-	-	-	
Stewart-Haas Racing, LLC	-	-	-	-	-	-	7,435	156,535	158,154	3,329,559	-	-	-	-	-	-	
Tommy Baldwin Racing, LLC	-	-	-	-	-	-	-	-	25,353	533,746	-	-	-	-	-	-	
Trans Carolina Products, LLC *	-	-	-	-	12,037	253,401	-	-	-	-	-	-	-	-	-	-	
Trinity Manufacturing, Inc. *	-	-	-	-	7,128	150,058	-	-	-	-	-	-	-	-	-	-	
Turner Scott Motorsports, LLC *	-	-	-	-	-	-	-	-	23,064	485,559	-	-	-	-	-	-	
US Airways, Inc.	9,225,882	194,229,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
VJC Industries, LLC	-	-	-	-	-	-	-	-	8,866	186,650	-	-	-	-	-	-	
Venturini Motorsports, LLC *	-	-	-	-	-	-	-	-	14,384	302,812	-	-	-	-	-	-	
Total	9,225,882	194,229,093	293,750	6,184,211	288,227	6,067,947	169,285	3,563,894	2,550,702	53,698,995	5,250,838	110,543,961	309,356	6,512,757	593,476	12,494,233	
Number of taxpayers claiming refund	1		1		11		10		25		4		1		3		

This report includes claims filed with the North Carolina Department of Revenue during calendar year 2013.

* Revised with information received after original 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.

Source: Revenue Research Section, Financial Services Division, North Carolina Department of Revenue
Revised May 1, 2017