

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

Revised

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 [\$]
Brad Keselowski Racing, LLC	-	-	-	-	-	-	-	1,525	32,102	-	-	-	-	-	-	-
DEJ Holdings, LLC *	-	-	-	-	-	-	2,889	41,269	-	-	-	-	-	-	-	-
DEJ Management, LLC *	-	-	-	-	-	-	2,145	30,638	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-
Hattori Racing Enterprises, LLC *	-	-	-	-	-	-	-	-	1,473	31,003	-	-	-	-	-	-
Hi-Rev Racing, LLC *	-	-	-	-	-	-	-	-	41,393	871,422	-	-	-	-	-	-
JR Motorsports, LLC	-	-	-	-	-	-	-	-	38,576	812,126	-	-	-	-	-	-
JTG Racing, Inc. *	-	-	-	-	-	-	-	-	42,172	887,841	-	-	-	-	-	-
Joe Gibbs Racing, Inc. *	-	-	-	-	-	-	54,930	784,707	272,153	5,729,546	-	-	-	-	-	-
Kasey Kahne Racing, Inc. *	-	-	-	-	-	-	-	-	3,715	78,213	-	-	-	-	-	-
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	-	-	-	-	-	-
Nemco Motor Sports, Inc. *	-	-	-	-	-	-	-	-	1,640	34,518	-	-	-	-	-	-
Nucor Corporation *	-	-	110,894	2,334,611	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-
Venturini Motorsports, LLC *	-	-	-	-	-	-	-	-	10,740	226,102	-	-	-	-	-	-
Total	-	-	110,894	2,334,611	-	-	113,268	1,618,119	2,008,758	42,289,636	-	-	-	-	-	-
Number of taxpayers claiming refund	0		1		0		7		24		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.

* 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.

** Repealed for taxes paid on or after January 1, 2014.

*** Repealed for taxes paid on or after January 1, 2016.