

**North Carolina Department of Revenue
Sales and Use Tax Business Incentive Refunds
Summary of Refunds
Claimed During Calendar Year 2008
Supplement**

Refund Type	Statute	Number of Taxpayers Claiming Refund	General Fund Cost [\$]	Total Refund- Associated Purchases [\$]
Passenger Plane Maximum	G.S. 105-164.14(a1)	1	4,988,252	117,370,626
Major Recycling Facilities	G.S. 105-164.14(g)	-	-	-
Low Enterprise or Development Tier Machinery	G.S. 105-164.14(h)	2	156,725	3,687,657
Nonprofit Insurance Companies	G.S. 105-164.14(i)	-	-	-
Certain Industrial Facilities	G.S. 105-164.14(j)	-	-	-
Aviation Fuel for Motorsports Events	G.S. 105-164.14(l)	5	51,370	1,208,697
Total		8	5,196,347	122,266,980

This supplemental report reflects claims received by the North Carolina Department of Revenue during calendar year 2008 that were not included in the earlier report issued May 1, 2009 due to unavailability of information at publication. General Fund cost amounts are refunds of State sales and use taxes paid and do not include interest.

Source: Policy Analysis and Statistics Division, North Carolina Department of Revenue