

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

Refund Type	Statute	Number of Taxpayers Claiming Refund	General Fund Cost [\$]	Total Refund- Associated Purchases [\$]
Passenger Plane Maximum	G.S. 105-164.14(a1)	-	-	-
Major Recycling Facilities	G.S. 105-164.14(g)	-	-	-
Low Enterprise or Development Tier Machinery	G.S. 105-164.14(h)	12	253,982	5,903,906
Nonprofit Insurance Companies	G.S. 105-164.14(i)	1	2,736	64,371
Certain Industrial Facilities	G.S. 105-164.14(j)	2	1,076,864	25,337,986
Aviation Fuel for Motorsports Events	G.S. 105-164.14(l)	5	100,881	2,373,680
<b>Total</b>		<b>20</b>	<b>1,434,464</b>	<b>33,679,943</b>

This report reflects claims received by the North Carolina Department of Revenue during calendar year 2008.  
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