

**North Carolina Department of Revenue
Sales and Use Tax Business Incentive Refunds
Summary of Refunds
Claimed During Calendar Year 2009**

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	8,588,624	200,866,563
Major Recycling Facilities	G.S. 105-164.14(g)	-	-	-
Low Enterprise or Development Tier Machinery	G.S. 105-164.14(h)	10	150,449	3,384,087
Nonprofit Insurance Companies	G.S. 105-164.14(i)*	-	-	-
Certain Industrial Facilities	G.S. 105-164.14(j)	3	510,535	11,651,701
Aviation Fuel for Motorsports Events	G.S. 105-164.14(l)	12	135,611	3,104,341
Total		26	9,385,218	219,006,692

This report reflects claims received by the North Carolina Department of Revenue during calendar year 2009.

General Fund cost amounts are refunds of State sales and use taxes paid and do not include interest.

*Repealed for taxes paid on or after January 1, 2008.

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