

**North Carolina Department of Revenue
Economic Incentive Refunds and Certain Industrial Facilities Refunds
Claimed During Calendar Year 2019**

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 [\$]	General Fund cost [\$]	Refund-associated purchases [\$]
DEJ Management, LLC	-	-	-	-	-	-	4,818	68,834	-	-	-	-	-	-	-	-	-	-
Earnhardt Ganassi Racing with Felix Sabates, LLC	-	-	-	-	-	-	-	-	64,078	1,349,009	-	-	-	-	-	-	-	-
HMS Holdings, LP	-	-	-	-	-	-	17,464	249,484	466,084	9,812,298	-	-	-	-	-	-	-	-
Hi-Rev Racing, LLC	-	-	-	-	-	-	-	-	29,581	622,753	-	-	-	-	-	-	-	-
JR Motorsports, LLC	-	-	-	-	-	-	-	-	41,959	883,339	-	-	-	-	-	-	-	-
Joe Gibbs Racing, Inc.	-	-	-	-	-	-	56,883	812,620	-	-	-	-	-	-	-	-	-	-
Kevin Harvick, Inc.	-	-	-	-	-	-	2,761	39,441	-	-	-	-	-	-	-	-	-	-
Kyle Busch Motorsports, Inc.	-	-	-	-	-	-	-	-	39,770	837,257	-	-	-	-	-	-	-	-
Leavine Fenton Racing, LLC	-	-	-	-	-	-	-	-	25,191	530,336	-	-	-	-	-	-	-	-
Penske Racing, Inc.	-	-	-	-	-	-	-	-	105,010	2,210,734	-	-	-	-	-	-	-	-
Penske Racing South, Inc.	-	-	-	-	-	-	-	-	172,492	3,631,411	-	-	-	-	-	-	-	-
RPAC Racing, LLC	-	-	-	-	-	-	-	-	13,967	294,039	-	-	-	-	-	-	-	-
Roush Fenway Racing, LLC	-	-	-	-	-	-	-	-	66,939	1,409,236	-	-	-	-	-	-	-	-
Stewart-Haas Racing, LLC	-	-	-	-	-	-	30,138	430,536	210,882	4,439,613	-	-	-	-	-	-	-	-
Tristar Motorsports NC, LLC	-	-	-	-	-	-	-	-	1,322	27,826	-	-	-	-	-	-	-	-
Venturini Motorsports, LLC	-	-	-	-	-	-	-	-	8,221	173,064	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	112,064	1,600,916	1,245,493	26,220,915	-	-	-	-	-	-	-	-
Number of taxpayers claiming refund	0		0		0		5		13		0		0		0		0	

This report includes claims filed with the North Carolina Department of Revenue during calendar year 2019. Future revisions of this document may be issued in conjunction with the publication of Economic Incentive Reports in following years.

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.

Source: Revenue Research Section, Financial Services Division, North Carolina Department of Revenue
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