

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

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 [\$]
ECR Technologies, LLC	-	-	-	-	-	-	-	147,971	3,115,187	-	-	-	-	-	-	-	-	
Front Row Motorsports, Inc.	-	-	-	-	-	-	-	37,539	790,287	-	-	-	-	-	-	-	-	
Hattori Racing Enterprises, LLC	-	-	-	-	-	-	-	8,087	170,253	-	-	-	-	-	-	-	-	
JTG Racing, Inc.	-	-	-	-	-	-	-	74,555	1,569,579	-	-	-	-	-	-	-	-	
Joe Gibbs Racing, Inc.	-	-	-	-	-	-	-	230,671	4,856,234	-	-	-	-	-	-	-	-	
Kasey Kahne Racing, Inc.	-	-	-	-	-	-	-	6,890	145,048	-	-	-	-	-	-	-	-	
Nemco Motor Sports, Inc.	-	-	-	-	-	-	-	610	12,841	-	-	-	-	-	-	-	-	
Nucor Corporation	-	-	132,724	2,794,189	-	-	-	-	-	-	-	-	-	-	-	-	-	
RCR Race Operations, LLC	-	-	-	-	-	-	8,689	124,124	79,536	1,674,449	-	-	-	-	-	-	-	
Riley Motorsports, LLC	-	-	-	-	-	-	-	3,316	69,812	-	-	-	-	-	-	-	-	
<b>Total</b>	-	-	132,724	2,794,189	-	-	8,689	124,124	589,175	12,403,690	-	-	-	-	-	-	-	
<b>Number of taxpayers claiming refund</b>	<b>0</b>		<b>1</b>		<b>0</b>		<b>1</b>		<b>9</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	

This supplemental report reflects claims filed with the North Carolina Department of Revenue during calendar year 2019 that were not included in the earlier report issued May 1, 2020 due to unavailability of information at 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.

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