

**Sales and Use Tax Business Incentive Refunds
Summary of Refunds
Claimed During Calendar Year 2007**

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	214,118	4,758,177
Major Recycling Facilities	G.S. 105-164.14(g)	-	-	-
Low Enterprise or Development Tier Machinery	G.S. 105-164.14(h)	10	49,886	1,156,506
Nonprofit Insurance Companies	G.S. 105-164.14(i)	1	9,265	205,892
Certain Industrial Facilities	G.S. 105-164.14(j)	3	677,264	15,857,850
Aviation Fuel for Motorsports Events	G.S. 105-164.14(l)	14	163,930	3,747,203
Total		29	1,114,463	25,725,628

This report reflects claims received by the North Carolina Department of Revenue during calendar year 2007.

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

The State general rate of tax decreased from 4.5% to 4.25% effective for transactions occurring on or after December 1, 2006.

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