

100054
RECEIVED

OCT 13 2023
SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Case No. 14-ALJ-17-0552-CC

Appellate Case No. 2021-000031

Lowe’s Home Centers, LLCAppellant,

v.

South Carolina Department of RevenueRespondent.

APPELLANT’S MOTION FOR EXTENDED ARGUMENT TIME

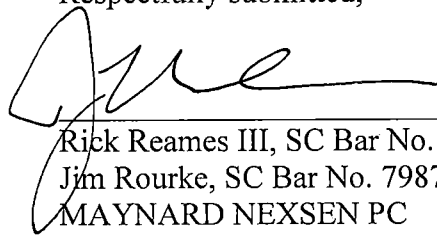
Lowe’s Home Centers, LLC (the “Appellant”) hereby requests, pursuant to this Court’s Oral Argument Notification and South Carolina Appellate Court Rule 240, that the argument times allotted to Appellant and to Respondent South Carolina Department of Revenue (the “Respondent”) be extended from ten minutes for each party to twenty minutes for each party, and additional ten minutes allotted to the Appellant in reply.

Appellant’s request for extended time is justified for several reasons. Appellant has raised (and both parties have briefed) three distinct and independent issues on appeal, claiming numerous substantive errors by the Administrative Law Court below. These issues involve interpretations of complex tax statutes, case law, regulations and other administrative guidance that will require

significant discussion and may engender several inquiries from this Court. Additionally, the appellate record is extensive, spanning fifteen years and consisting of twelve volumes that contain sixty-five hearing exhibits.

WHEREFORE, Appellant respectfully requests the additional time for both parties in order to address both the extensive record and the several technical tax issues on appeal.

Respectfully submitted,



Rick Reames III, SC Bar No. 68327
Jim Rourke, SC Bar No. 79879
MAYNARD NEXSEN PC
1230 Main Street, Suite 700 (29201)
Post Office Drawer 2426
Columbia, South Carolina 29202-2426
Telephone: (803) 771-8900
rreames@maynardnexsen.com
jrourke@maynardnexsen.com

John M. Allan
Michael J. McConnell, *Pro Hac Vice pending*
JONES DAY
1221 Peachtree Street NE, Suite 400
Atlanta, Georgia 30361
Telephone: (404) 581-8012
jmallan@jonesday.com
mmcconnell@jonesday.com

Attorneys for Appellant Lowe's Home Centers, LLC

October 13, 2023
Columbia, South Carolina

RECEIVED

OCT 13 2023

SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Case No. 14-ALJ-17-0552-CC

Appellate Case No. 2021-000031

Lowe's Home Centers, LLCAppellant,

v.

South Carolina Department of RevenueRespondent.

PROOF OF SERVICE

I hereby certify, on this 13th day of October, 2023, Maynard Nexsen has served this Appellate's Motion for Extended Argument Time, via electronic mail to the attorneys of record at the following address:

Jason P. Luther, Esq.
Wayne A. Myrick, Jr., Esq.
South Carolina Department of Revenue
Jason.Luther@dor.sc.gov
Allen.Myrick@dor.sc.gov



Melinda White
Maynard Nexsen PC
1230 Main Street, Suite 700
Columbia, SC 29201
(803) 771-8900



Jim Rourke, J.D., LL.M (Tax)
Shareholder

October 13, 2023

RECEIVED
OCT 13 2023
SC Court of Appeals

VIA HAND DELIVERY

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
1220 Senate Street
Columbia, South Carolina 29201

Re: Lowe's Home Centers, LLC vs. South Carolina Department of Revenue
Appellate Case No. 2021-000031

Dear Ms. Kitchings:

In connection with the above-referenced matter, enclosed please find an original and six (6) copy of the Appellant's Motion for Extended Argument Time, Proof of Service and our check for the filing fee. We would appreciate return of a clock copy to our office via our courier.

Please do not hesitate to contact me should you have any questions. Thank you for your assistance.

Very truly yours,

A handwritten signature in black ink, appearing to be "JRourke", written over a horizontal line.

Jim Rourke

Enclosure

cc: Jason P. Luther, Esq.
Allen Myrick, Jr., Esq.