

The South Carolina Court of Appeals

John Ray and Sherry Ray, Appellants,

v.

South Carolina Department of Revenue, Respondent.

Appellate Case No. 2012-212844

ORDER

Respondent has filed a Motion for Order of Dismissal requesting that this Court dismiss the instant appeal for Appellants' failure to comply with section 12-60-3370 of the South Carolina Code (Supp. 2012). That statute provides, in pertinent part, "Except as otherwise provided, a taxpayer shall pay, or post a bond for, all taxes, not including penalties or civil fines, determined to be due by the administrative law judge before appealing the decision to the court of appeals."

We find in the order from which appeal is taken, the Administrative Law Court determined Appellants owed Respondent \$850, plus interest, for an improperly refunded tuition credit toward their 2008 income taxes. We further find Appellants have provided no evidence they either paid Respondent or posted a bond in the amount of \$850 prior to filing this appeal. Respondent's motion is hereby held in abeyance. Within ten days, Appellants shall provide this Court with confirmation, either that they have paid Respondent the principal amount of the disputed tax, \$850, or that they have posted bond in that amount pending the resolution of their appeal. Appellants' failure to comply with this order will result in the dismissal of this appeal.


FOR THE COURT

Columbia, South Carolina

FILED

JF 7/12/13

cc:

J. William Ray

Benjamin John Tripp

Sean Gordon Ryan

Milton Gary Kimpson

Harry T. Cooper, Jr.