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Jan 03 2024

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Chief Administrative Law Judge

Case No. 19-ALJ-17-0416-CC

Tractor Supply Company,..... Appellant,

v.

South Carolina Department of Revenue, Respondent.

CORRECTED/AMENDED NOTICE OF APPEAL

Appellant Tractor Supply Company (“Appellant”) appeals the following orders of the Honorable Ralph King Anderson, III in the above matter: (1) the Final Order filed August 8, 2023 (the “Original Order”); (2) the Amended Final Order filed December 4, 2023 (the “Amended Order”); the Order on Motion for Reconsideration filed December 4, 2023 (the “First Reconsideration Order”); and the Order Denying Second Motion for Reconsideration filed January 3, 2024 (the “Second Reconsideration Order”), copies of which are attached hereto as Exhibit A,¹ Exhibit B, Exhibit C, and Exhibit D respectively. Appellant received written notice of the entry of the Amended Order and the Reconsideration Order on December 4, 2023 and received written notice of the entry of the Second Reconsideration Order today. Thus, pursuant to South Carolina Rule of Appellate

¹ The Original Order was rescinded via an Order dated August 21, 2023, yet the Court cited the Original Order multiple times in the Reconsideration Order. As a result, it is also appealed as a precaution.

Practice 203(b)(6), this Notice of Appeal is timely filed within 30 days of receipt of the orders dated December 4, 2023 and January 3, 2024.²

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January 3, 2024

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Counsel for Respondent South Carolina Department of Revenue

² In accordance with S.C. Code Ann. § 12-60-3370, Appellant paid the tax that the Administrative Law Court found was owed prior to filing this Notice of Appeal.

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PROOF OF SERVICE

I, the undersigned Administrative Assistant of the law offices of Nelson Mullins Riley & Scarborough LLP, attorneys for Appellant, hereby certify that I have served the Administrative Law Court and all counsel in this action with a copy of the pleading(s) hereinbelow specified:

Pleadings: CORRECTED/AMENDED NOTICE OF APPEAL

Administrative Law Court: Via U.S. Mail

South Carolina Administrative Law Court
Edgar A. Brown Building
1205 Pendleton St., Suite 224
Columbia, SC 29201

Counsel Served: Via E-Mail

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Counsel for Respondent

01/03/2024

Eileen Hindman

Eileen Hindman
Administrative Assistant

Eileen Hindman

From: Eileen Hindman
Sent: Wednesday, January 3, 2024 4:08 PM
To: marcus.antley@dor.sc.gov; allen.myrick@dor.sc.gov; jason.luther@dor.sc.gov; Mitch Brown; John Von Lehe; Bobby Streisel; Bryson Geer; Donna Mills
Subject: Tractor Supply Company v. South Carolina Department of Revenue - Case No. 19-ALJ-17-0416-CC
Attachments: 2024.01.03 TSC - Corrected-Amended Notice of Appeal 4875-2308-2905 v (rev).pdf; EXHIBIT A (2023.08.08 Final Order).pdf; EXHIBIT B (2023.12.04 Amended Final Order).pdf; EXHIBIT C (2023.12.04 Order re Motion for Reconsideration).pdf; EXHIBIT D (2024.01.03 23 Order re 2nd Motion for Reconsideration).pdf; 2024.01.03 TSC - Proof of Service - Corrected-Amended Notice of Appeal (rev).pdf

Good afternoon.

Attached for service upon you in the above matter is a corrected Corrected/Amended Notice of Appeal with exhibits and corrected Proof of Service. This is the package that will be filed with the Court.

Thank you.



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