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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.

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”); and the Order on Motion for Reconsideration filed December 4, 2023 (the “Reconsideration Order”), copies of which are attached hereto as Exhibit A,<sup>1</sup> Exhibit B, and Exhibit C respectively. Appellant received written notice of the entry of the Amended Order and the Reconsideration Order on December 4, 2023. Thus, pursuant to South Carolina Rule of Appellate Practice 203(b)(6), this Notice of Appeal is timely filed within 30 days of receipt of the orders dated December 4, 2023.<sup>2</sup>

<sup>1</sup> The Original Order was rescinded via an Order dated August 21, 2023, yet the Court cited the Original Order multiple times in the Reconsideration Order.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.

<sup>2</sup> 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.

By: s/ Bryson M. Geer

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Counsel for Appellant Tractor Supply Company

January 3, 2023

Other Counsel of Record:

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Counsel for Respondent South Carolina Department of Revenue

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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.

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: NOTICE OF APPEAL

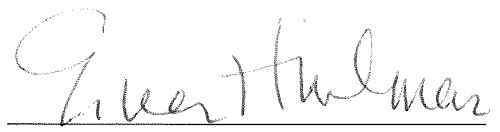
Administrative Law Court: Via U.S. Mail

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

Counsel Served: Via E-Mail

Marcus D. Antley, Esq.  
W. Allen Myrick, Esq.  
Jason P. Luther, Esq.  
South Carolina Department of Revenue  
300-A Outlet Pointe Blvd. (29210)  
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jason.luther@dor.sc.gov

*Counsel for Respondent*

A handwritten signature in cursive script, reading "Eileen Hindman". The signature is written in black ink and is positioned above a horizontal line.

Eileen Hindman  
Administrative Assistant

January 3, 2023

## Eileen Hindman

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**From:** Eileen Hindman  
**Sent:** Wednesday, January 3, 2024 2:28 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 - Notice of Appeal 4875-2308-2905 v.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; 2024.01.03 TSC - Proof of Service (rev).pdf; 2024.01.03 TSC - F-L Notice of Appeal.pdf

Good afternoon.

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

Thank you.



EILEEN HINDMAN SENIOR ADMINISTRATIVE ASSISTANT  
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January 3, 2024

**Via Electronic Filing and Hand Delivery**

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

**RECEIVED**  
**Jan 03 2024**  
**SC Court of Appeals**

RE: Tractor Supply Co. v. South Carolina Department of Revenue  
Civil Action No. 19-ALJ-17-0416-CC  
NMRS File No. 045685/01500

Dear Ms. Kitchings:

Enclosed is our check in the amount of \$250.00 for the filing fee for Tractor Supply Co.'s Notice of Appeal in the above-referenced matter, which was electronically filed with the Court on January 3, 2024.

By copy of this letter to the Clerk of the Administrative Law Court and counsel of record, we are serving them with a copy of this notice.

With kind regards,



Bryson M. Geer

BMG:dfm  
Enclosures

cc: Via U.S. Mail only:  
Jana E. Shealy, Clerk, South Carolina Administrative Law Court

Via E-Mail only:  
Marcus D. Antley, III, Esq. (marcus.antley@dor.sc.gov)  
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Jason P. Luther, Esq. (jason.luther@dor.sc.gov)