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SC Court of Appeals

Exhibit B

(DOR's Response to Tractor Supply Company's
Motion to Reconsider Amended Final Order,
filed December 27, 2023)

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Tractor Supply Company,)	DOCKET NUMBER: 19-ALJ-17-0416-CC
)	
Petitioner,)	
)	
vs.)	SOUTH CAROLINA DEPARTMENT OF REVENUE'S RESPONSE TO TRACTOR SUPPLY COMPANY'S MOTION TO
)	RECONSIDER AMENDED FINAL
South Carolina Department of Revenue,)	ORDER AND ORDER ON MOTION
)	FOR RECONSIDERATION
Respondent.)	
)	
)	
)	

The Court issued a final order in this contested case on August 8, 2023 (Initial Order). On August 18, 2023, Petitioner Tractor Supply Company (TSC) filed a motion for reconsideration (First Motion) of the Initial Order. In response, the Court withdrew its Initial Order on August 21, 2023. On December 4, 2023 entered an order on TSC's motion for reconsideration (Reconsideration Order), as well as an amended final order (Amended Order). On December 14, 2023, TSC filed a motion to reconsider (Second Motion) the Amended Order and the Reconsideration Order.

Pursuant to SCALC Rule 29(D), Respondent South Carolina Department of Revenue (Department) hereby responds to TSC's Second Motion, and for the following reasons respectfully requests the Court deny the Second Motion.

ARGUMENT

TSC identifies three basic grounds for its Second Motion. As an initial response to these three grounds, the Department would show the Court the following:

First, the Reconsideration Order does not erroneously apply principles of federal civil procedure, nor does it appear to have disregarded reconsideration of TSC's arguments simply on the basis that those arguments had already been made at the hearing. *See* Second Motion p. 2. Rather, the Reconsideration Order explicitly notes the Court had "[rethought] its reasoning on some of the issues

in this case” and then proceeds to respond specifically to each independent grounds (and sub-issues) raised by TSC in its First Motion. *See* Reconsideration Order p. 2. In each instance, the Court addressed TSC’s arguments either in its Amended Order or provided further explanation in the Reconsideration Order. This is hardly a “summary refusal to reconsider arguments that TSC has previously made,” nor does it exhibit a misplaced “constraint” not to consider TSC’s arguments.

TSC also makes much ado about the Court’s prefatory comment regarding some of TSC’s arguments that had already been made at the contested case hearing. The Court certainly knows better than the Department what it meant by this comment. Regardless, the Department does not understand this comment to signify a refusal to reconsider any previously raised arguments; rather, it was a proper acknowledgement from the Court that these were not new issues and those issues had been raised and ruled upon.¹ Further, the Court was not wrong to note that motions to reconsider should not be used to “relitigate old matters.” ALAN WRIGHT & ARTHUR R. MILLER, FEDERAL PRACTICE AND PROCEDURE § 2810.1 (2d ed. 1995) (noting Rule 59(e) motions “may not be used to relitigate old matters”); *accord* RANDOLPH R. LOWELL, SOUTH CAROLINA ADMINISTRATIVE PRACTICE AND PROCEDURE at 197 (3d ed. 2013) (“Motions for reconsideration should not be filed to re-argue issues. . .”); JEAN H. TOAL, APPELLATE PRACTICE IN SOUTH CAROLINA at 188 (3d ed. 2016) (“The ‘raised to and ruled upon’ rule of error preservation requires only a ruling, not necessarily a favorable one.”); John D. Geathers, *Motions for Reconsideration Before the ALJD*, 14 S.C. LAWYER 26, 27 (Nov.

¹ Curiously, TSC criticizes the Court for its “erroneous” reliance on “a federal civil procedure treatise,” *see* Second Motion p. 3, yet in the same breath cites to a South Carolina Supreme Court decision (the *Elam* case) that itself cites extensively (and favorably) to this same federal civil procedure treatise—and the same section of the treatise—relied upon by the Court in its Amended Order. *See Elam v. S.C. Dep’t of Transp.*, 361 S.C. 9, 22, 602 S.E.2d 772, 779 (2004) (noting that Rule 59(e) in the South Carolina and federal rules of civil procedure is “practically identical” and proceeding to consider a variety of federal cases and treatises to explain the proper use of a Rule 59 motion).

2002) (“[M]otions for reconsideration are not properly filed in the ALC . . . to re-argue issues already determined . . .”).

Second, although the Court substituted the Amended Order for the Initial Order to “better explain” its application of the facts and law in this case, the Amended Order arrives at the same result and conclusion as the Initial Order. *See* Reconsideration Order p. 2. TSC acknowledges as much. *See* Second Motion p. 3. Whether the disposition of the First Motion resulted in a judgment—the Amended Order—that was substantively altered is doubtful; instead, the Second Motion is merely a written, successive motion that is virtually identical to the First Motion. However, even if the Court’s additional explanations are considered substantive alterations of otherwise unaltered conclusions, those explanations deal with issues already raised and ruled upon, and TSC admits it is simply using this Second Motion to rehash its same disagreements with the Court’s reasoning. *See* Second Motion p. 4. As the Department argued in response to the First Motion, disagreeing with the court’s judgement is not a proper basis for filing a motion to reconsider.

Third, TSC characterizes portions of the Reconsideration Order and Amended Order as containing “new and additional legal grounds” to sustain the Initial Order. *See* Second Motion p. 4. Nevertheless, it is clear from the remainder of the Second Motion that TSC’s challenges to these “substantive changes” are nearly mirror images of the same arguments TSC has made throughout this contested case. Like its First Motion, TSC’s Second Motion contains several grounds—with related sub-issues—for asking the Court to reconsider its Amended Order. As demonstrated in the following chart, a comparison of the argument headings in TSC’s Second Motion with the headings of its First Motion and its proposed final order reveals that the Second Motion is nothing more than a repackaged version of the same arguments TSC has already made.

<u>TSC's Second Motion to Reconsider</u>	<u>TSC's First Motion to Reconsider</u>	<u>TSC's Proposed Order</u>
The Court failed to apply the rules of statutory construction and has incorrectly found combined unitary reporting is authorized in this case. <i>See</i> Second Motion p. 5.	The Court should have applied the rules of statutory construction to the AA statute and applied that statute to the facts of this case and found that the forced use of combined unitary reporting is not authorized by § 12-6-2320(A)(4). <i>See</i> First Motion p. 4.	The alternative apportionment Statute [§ 12-6-2320(A)(4)] does not authorize combined unitary reporting in this case. <i>See</i> TSC Proposed Order p. 45.
The Court's failure to apply the rules of statutory construction caused it to err in finding that an incorrect transfer price is evidence that TSC's business activity is not fairly represented in South Carolina. <i>See</i> Second Motion p. 6.	The Court erred in concluding an incorrect transfer price is evidence that supports finding that TSC's business activity is not fairly represented within [the] meaning of the AA Statute. <i>See</i> First Motion p. 11.	The Department has not shown that TSC's business activity in South Carolina is not fairly represented . . . [because] TSC's procurement fee is an arm's length charge. <i>See</i> TSC Proposed Order pp. 50, 53.
The Court is incorrect about the holding and insignificance of <i>Media General</i> . <i>See</i> Second Motion p. 7.	The Court erred in concluding that the Supreme Court in <i>Media General</i> found combined unitary reporting was authorized by § 12-6-2320(A)(4). <i>See</i> First Motion p. 5.	The Department's reliance on <i>Media General</i> is misplaced. <i>See</i> TSC Proposed Order p. 47.
The Court incorrectly found the Department satisfied the necessary burdens to justify use of the AA statute. <i>See</i> Second Motion p. 8.	The Department presented zero evidence to meet its burden to show by a preponderance of the evidence that the procurement charge failed to meet the arm's length standard. <i>See</i> First Motion p. 16.	The Department has not met its burden as required by the alternative apportionment statute. <i>See</i> TSC Proposed Order p. 50.
The Court applied the wrong test for Step One of the AA statute. <i>See</i> Second Motion p. 8.	The Court's conclusion that "distortion" existed is incorrect and results from improper burden shifting and statutory interpretation as well as evidence being overlooked or misunderstood. <i>See</i> First Motion p. 15.	See TSC Proposed Order at pp. 52–53, which discussed what TSC characterizes as "step one" under the alternative apportionment statute.

<p>The Court improperly and unjustifiably shifted the burden of proof to TSC. <i>See</i> Second Motion p. 8.</p>	<p>The Court incorrectly placed the burden of proof on TSC. <i>See</i> First Motion p. 15.</p>	<p>Burden of proof. <i>See</i> TSC Proposed Order p. 40.</p>
<p>The Court improperly rejected Dr. Andrade’s transfer pricing testimony. <i>See</i> Second Motion p. 14.</p>	<p>Although not its burden to prove, TSC provided the Court with an arm’s length range of prices for the procurement charge, the Department did not rebut this evidence, but the Court misunderstood the evidence and improperly rejected it. <i>See</i> First Motion p. 24.</p>	<p><i>See</i> TSC Proposed Order at pp. 32–39, which discussed Dr. Andrade’s transfer pricing testimony in detail.</p>
<p>The Court ignored the heightened “equitable” standard in section 12-6-2320(A)(4). <i>See</i> Second Motion p. 16.</p>	<p>The Court ignored the heightened standard when (A)(4) is being used, namely, that it must be “equitable” in addition to reasonable. <i>See</i> First Motion p. 26.</p>	<p><i>See</i> TSC Proposed Order p. 55, which discusses what TSC describes as the “heightened standard” in (A)(4) that the alternative method be “equitable.”</p>
<p>The Court incorrectly found CUR satisfied the First and Third components for the test for reasonableness. <i>See</i> Second Motion p. 16.</p>	<p>The Court failed to apply any legal test or standard when reaching its conclusion that CUR is “reasonable,” including the test in <i>Twentieth Century Fox-Film</i> cited by the Department in Revenue Ruling 15-5. <i>See</i> First Motion p. 27.</p>	<p>Combined unitary reporting fails the test for “reasonableness” in Revenue Ruling 15-5. <i>See</i> TSC Proposed Order p. 56.</p>
<p>The Court incorrectly found CUR is both reasonable and equitable. <i>See</i> Second Motion p. 17.</p>	<p>The Court misinterpreted and misapplied the AA Statute in finding that CUR is reasonable and equitable here. <i>See</i> First Motion p. 26.</p>	<p>The Department’s use of combined unitary reporting is not reasonable or equitable. <i>See</i> TSC Proposed Order p. 55.</p>
<p>The Court incorrectly found no violation of the APA. <i>See</i> Second Motion p. 19.</p>	<p>The Court erred in failing to conclude that the forced use of CUR violates the South Carolina Administrative Procedures Act (“APA”). <i>See</i> First Motion p. 38.</p>	<p>The Department’s forced use of combined unitary reporting violates the Administrative Procedures Act. <i>See</i> TSC Proposed Order p. 58.</p>

The Department has thoroughly addressed the above arguments in its prior post-trial filings and submissions. The Court has already carefully considered and ruled on each of these arguments in both its Initial Order and now its Reconsideration Order and Amended Order. Consequently, rather than belabor the matter by once again repeating those same responses here, the Department incorporates by reference herein the arguments and issues it raised in its Proposed Final Order dated May 15, 2023; Response to TSC's Proposed Order dated June 15, 2023; and Response to TSC's First Motion dated September 5, 2023. Without waiving any of those prior points and arguments, the Department nevertheless briefly responds to several issues raised by TSC (again) in its Second Motion:

- 1. The Court did not err by interpreting S.C. Code Ann. § 12-6-2320(A) to authorize the use of combined unitary reporting in this case.²**

At bottom, TSC's gripe here is with the Court's interpretation of the *Media General* case and whether that case stands for the proposition that combined unitary reporting is a permissible alternative apportionment method. *Media General* does stand for that proposition, and this Court correctly interpreted it as such. *See Media General Communications, Inc. v. South Carolina Department of Revenue*, 388 S.C. 138, 694 S.E.2d 525 (2010) (approving combined reporting as an alternative method under section 12-6-2320(A)(4)). Of course, until the eve of trial, TSC's understanding of *Media General* on this point was indistinguishable from the Court's: "*Media General* stands for [the proposition] that combined reporting is a permissible 'other method to effectuate an equitable allocation and apportionment of the taxpayer's income' pursuant to S.C. Code Ann. § 12-6-2320(A)." *See* TSC Protest dated Nov. 13, 2018, at p. 4; *see also* TSC Request for a Contested Case Hearing (Dec. 11, 2019), at p. 3 (conceding that "South Carolina law approves the use of [combined reporting] as a potential alternative method").

² *See* Second Motion pp. 5–6.

In *Media General*, the Supreme Court specifically found that the “plain language” of section 12-6-2320(A)(4) “clearly authorizes” the Department to use combined reporting as an alternative apportionment method, and therefore the “rules of statutory interpretation are not needed.” *Media General*, 388 S.C. at 151, 694 S.E.2d at 531. In light of this straightforward finding by the Supreme Court, this Court did not err in concluding it need not engage in statutory construction to answer the foundational question of whether section 12-6-2320(A)(4) permits the use of combined unitary reporting as an alternative apportionment method. TSC’s objections—both to the Court’s reliance on stare decisis and its conclusion that statutory construction on this point is unnecessary in light of controlling precedent—is unfounded.

2. The Court did not err in its interpretation and application of *Media General*.³

In every one of its post-trial submissions, TSC has repeatedly parsed the language and findings of the Supreme Court in *Media General* to suggest the Department’s interpretation and application of this precedent is inconceivable and that the case does not mean what the Department—and this Court—think it means. Given the importance of *Media General*, the Court appropriately dedicated nine pages of its Amended Order (and several pages of its Reconsideration Order) to analyzing thoroughly the facts, arguments, and findings in *Media General* and dispensing with each of TSC’s arguments.⁴ The Department respectfully submits this Court has not overlooked or misinterpreted the holding and significance of *Media General*.

³ See Second Motion p. 7.

⁴ The Department spent considerable time responding to each of TSC’s attempts to distinguish or limit *Media General*, and incorporates those arguments by reference here. See SCDOR Response to TSC’s Proposed Order, pp. 16–22; SCDOR’s Response to TSC’s Motion to Reconsider pp. 4–8.

3. **The Court did not err in finding the Department had met its burden of showing that separate entity reporting failed to fairly represent the extent of TSC's business activity in South Carolina.**⁵

TSC focuses on a single statement in the Amended Order to argue the Court has now erroneously evaluated the business activity of TSC's Group rather than TSC in determining whether the standard method fairly reflects the extent of TSC's business activity in the State. *See* Second Motion p. 8 (citing to the Amended Order pp. 56–57). This argument overlooks or ignores the Court's entire analysis of TSC's business activity, which it rightly concluded was retail sales.⁶ *See, e.g.*, Amended Order p. 59 (“Tractor Supply Group represents itself as a retailer, and it defines its business activity as retail sales, not procurement services.”).

Relatedly, TSC then argues that in its evaluation of whether the standard method fairly reflects TSC's business activity in South Carolina, the Court has improperly shifted the burden of proof to TSC. The Department provided a full response to this argument in its response to TSC's First Motion, and the Court evaluated and addressed this argument in its Reconsideration Order and Amended Order.

TSC's complaint regarding the burden of proof continues to be confusing, especially as it relates to the burden of showing “distortion.” On the one hand, TSC argues that the only issue in this case is whether the intercompany charges (i.e. procurement fee) are distorting income because those

⁵ *See* Second Motion pp. 8–14.

⁶ Of course, nearly the entirety of TSC Group's income (99%) is also derived from retail sales, which is further evidence supporting the Department's and this Court's conclusion that an alternative apportionment method is warranted. TSC operates within a small interdependent unitary group that generates all of its true income from retail sales. The group now self-identifies (partially) as a procurement savant, so it is paying itself (at a non-arm's length price) to perform a function (procurement) that it previously performed for itself at no cost. The primary purpose of this structure is to shift the group's profits (all of which are generated by retail sales, not procurement) out of South Carolina to artificially reduce TSC's income and lower its tax liability. In the context of this creative corporate structuring, the standard reporting method does not fairly reflect the true business activity of TSC's—or the group's—retail sales in this state.

charges are too high. *See* Second Motion p. 13. Thus, it criticizes the Court for examining or relying on any evidence that (TSC believes) has nothing to do with transfer pricing, the § 482 regulations, or the arm's length standard. *See* Second Motion pp. 9–14. Yet on the other hand, TSC contends that an inflated transfer price paid by a retailer to a related entity within a unitary group is not evidence of so-called “statutory distortion” under the alternative apportionment statute. *See* Second Motion p. 7.⁷

Under TSC's “heads I win, tails you lose” scenario, TSC contends it has no burden to produce any evidence in support of its claim that the transfer price met the arm's length standard (despite the fact the transfer price is only an issue because TSC raised it as a defense)—even when the Department put forth compelling evidence (and TSC's expert agreed) that the PwC study was “flawed” and the procurement charge failed to meet the arm's length standard. But even if the Court finds that TSC failed to provide evidence to rebut the Department's case regarding the intercompany transactions, TSC now contends that it does not matter because the transfer price is not determinative anyway. All while simultaneously claiming the Court should not consider other non-transfer pricing evidence that might establish statutory distortion. *See* Second Motion p. 14. This is a convoluted and misguided approach to the burden of proof, and the Court should reject it.

4. The Court did not err in its role as the trier of fact by giving more weight to one expert's testimony over another.⁸

TSC's Second Motion criticizes the Court for rejecting Dr. Andrade's transfer pricing testimony. *See* Second Motion p. 14. Despite the Court's exhaustive evaluation of Dr. Andrade's

⁷ This may be the one point on which TSC and the Department agree. The Department has long contended that a “482 pricing study to support pricing between related entities is not determinative of whether South Carolina's statutory apportionment formula fairly represents the taxpayer's business activities in South Carolina.” *See* Joint Ex. 17 (Revenue Ruling #15-5).

⁸ *See* Second Motion pp. 14–16.

testimony and analysis, TSC remarkably contends the Court failed to consider all the evidence showing Dr. Andrade's testimony and opinions were reliable.⁹

Regardless, it is well-established in South Carolina that the decision to accept or reject an expert's opinions, and the relative weight or sufficiency of those opinions, is squarely in the province of this Court. *See State v. Douglas*, 380 S.C. 499, 671 S.E.2d 606 (2009); *Smith v. S. Builders*, 202 S.C. 88, 24 S.E.2d 109 (1943); *Anderson v. Campbell Tile Co.*, 202 S.C. 54, 24 S.E.2d 104 (1943). TSC may not agree with the Court's finding—after giving due consideration to each expert's opinions—that Dr. DeRamus' testimony was more persuasive than Dr. Andrade's. But it was not improper for the Court to do so.

5. The Court did not ignore the standards in section 12-6-2320(A)(4).¹⁰

Beginning on page 63 of the Amended Order, the Court included a detailed explanation of its reasons for concluding that combined unitary reporting is a reasonable and equitable alternative method of apportionment under subsection 12-6-2320(A)(4). TSC quibbles with the Court's footnote 70 on page 64 that discussed how the definitions of "reasonable" and "equitable" are very similar. Other than declaring the terms must mean different things, TSC has never offered its own explanation

⁹ Equally confounding is TSC's request that the Court reconsider its criticisms of Dr. Andrade. TSC suggests the Court was too harsh on Dr. Andrade, and attempts to justify Dr. Andrade's failure to provide readable, usable files that the Court (and the Department) could verify or evaluate by claiming that Dr. Andrade did not rely upon these unreadable files nor did he present them to the Court in support of his opinions. *See* Second Motion, p. 16 n. 12. No harm no foul, apparently. Except this claim is contrary to Dr. Andrade's testimony that the data in those files was important to his calculations that underlay the demonstrative exhibit he used at trial. *See* Hr'g Tr. pp. 1255–60, 1279–80, 1298–300. The Department (and its expert) should have had the opportunity to fully vet Dr. Andrade's opinions and the factual bases for those opinions—regardless of whether the underlying data was ever specifically introduced at trial. The Court was right to question this type of hide-the-ball testimony from an expert: it is wholly inconsistent with both the law and spirit of civil discovery, and it provides little basis upon which a fact finder can evaluate the reliability of the opinions. TSC's conclusory assurances of "don't worry about it, none of the hidden data were relevant anyway" is no reason for the Court to reconsider its findings that Dr. Andrade's opinions were unreliable.

¹⁰ *See* Second Motion p. 16–19.

as to what those different meanings might be. By comparing the dictionary definitions of both terms, the Court evidenced its attempt to work out the meaning of both words—not ignore them.

Moreover, in its proposed Order, TSC summarily proclaimed that section 12-6-2320(A)(4) contains a “heightened equitable standard,” and it has echoed this refrain in each of its reconsideration motions. Yet despite spilling considerable ink in its Second Motion arguing about all of the things that *Media General* does not say and does not stand for, TSC’s motion is conspicuously silent when it comes to identifying any specific portion of *Media General* (or any other South Carolina cases analyzing section 12-6-2320(A)(4)) that even remotely suggests the statute includes a “heightened equitable standard.” (It does not, by the way).

Finally, TSC is certainly entitled to disagree with the Court’s conclusion that combined unitary reporting is a reasonable alternative apportionment method in this case. However, it is difficult to characterize the Court’s conclusion as incorrect, given the fact the experts for both parties unanimously agreed that combined unitary reporting is reasonable, and the South Carolina Supreme Court has already held that combined unitary reporting is a reasonable method under section 12-6-2320(A)(4). *See* Hr’g Tr. pp. 398, 470, 1071–72, 1106, 1110; *see also Media General*, 388 S.C. at 152, 694 S.E.2d at 532.

6. **The Court correctly rejected TSC’s argument that the Department’s use of combined unitary reporting somehow violates the Administrative Procedures Act.¹¹**

The Court considered TSC’s arguments regarding the Administrative Procedures Act, and rightly rejected them. As noted in the Amended Order, the Department’s Revenue Ruling #15-5 does not create a binding norm that requires promulgation of a regulation. Revenue Ruling #15-5 simply provides a public explanation of the factors and law the Department may consider when evaluating

¹¹ *See* Second Motion p. 19.

whether to use an alternative apportionment method like combined reporting. By its very terms, Revenue Ruling #15-5 acknowledges the Department retains discretion as to whether and when to require an alternative apportionment method, depending on the specific facts and circumstances of each taxpayer.

Understanding that Revenue Ruling #15-5 is merely public guidance of an existing law reveals why TSC is misguided in arguing that application of combined unitary reporting to tax years 2014–2015 is improper retroactive application of Revenue Ruling #15-5 (which was issued in 2015). Section 12-6-2320(A)(4) has been on the books for nearly 30 years. *Media General's* clarification of the application of combined reporting within section 12-6-2320(A)(4) was several years prior to the beginning of the audit period, and TSC had known since 2010 that the Department believe combined unitary reporting was necessary to fairly reflect the extent of TSC's business activity in South Carolina. *See Hr'g Tr.* pp. 243–45. Perhaps most importantly, TSC cannot plausibly argue it did not know how and when a combined unitary return would be required in South Carolina until the Department issued its guidance in 2015, when TSC itself had filed a unitary combined return in South Carolina for tax year 2012—three years prior to the Department issuing Revenue Ruling #15-5.

CONCLUSION

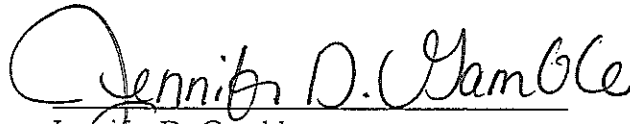
The Department respectfully submits that the Court did not overlook, misinterpret, or fail to apply South Carolina law, nor did it fail to rule upon the issues raised by TSC in its proposed order and its First Motion. Because TSC has failed to show any intervening change in the controlling law, and new evidence that was not available at the time of the ruling, or a clear error of law or a manifest injustice, the Department requests the Court deny TSC's Motion to Reconsider Amended Final Order and Order on Motion for Reconsideration.

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Tractor Supply Company,)	DOCKET NUMBER: 19-ALJ-17-0416-CC
)	
Petitioner,)	
)	
vs.)	PROOF OF SERVICE
)	
South Carolina Department of Revenue,)	
)	
Respondent.)	
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I, the undersigned employee of the South Carolina Department of Revenue, Office of General Counsel, do hereby certify that I have served the South Carolina Department of Revenue's Response to Tractor Supply Company's Motion to Reconsider Amended Final Order and Order on Motion for Reconsideration in connection with the above-captioned matter by causing a copy of the same to be deposited in the United States Mail on the below date, postage prepaid, and by electronic mail, to the addresses of record:

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