

THE STATE OF SOUTH CAROLINA
In The Supreme Court

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Jan 17 2024

APPEAL FROM LEXINGTON COUNTY
Court of Common Pleas

S.C. SUPREME COURT

William P. Keesley, Circuit Court Judge

CASE NO. 2021-CP-32-02753
Appellate Case No. 2023-000318

KCI USA, Inc., Respondent,

v.

South Carolina Department of Revenue, Appellant.

JOINT MOTION TO CONSOLIDATE

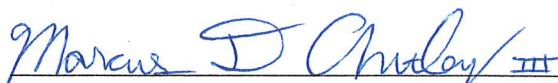
Pursuant to Rule 214, SCACR, Appellant South Carolina Department of Revenue and Respondent KCI USA, Inc., jointly move this Court to consolidate this appeal with Appellate Case No. 2023-000317 (Orthofix v. SCDOR) for purposes of oral argument.¹ Both cases involve the same sales tax exemption found in S.C. Code Ann. § 12-36-2120(74) and identical issues on appeal. Both cases arise from orders granting summary judgment in favor of the taxpayers (KCI USA, Inc. and Orthofix, respectively), and the cross-motions for summary judgment in each case were argued during

¹ It was not until the publication of the March 2024 Roster via email on January 10, 2024 that the undersigned learned that these cases were being scheduled for separate oral arguments. Both appeals (Case Nos. 2023-00317 and 2023-00318) had been referenced jointly in the subject line of all prior correspondence with Court personnel regarding these oral arguments, which the undersigned understood to mean the Court had already *sua sponte* consolidated the cases for oral argument.

the same hearing before the Honorable William P. Keesley. Therefore, because the same question(s) are involved in both appeals, the parties believe it is in the interest of efficiency and judicial economy to consolidate both cases for oral argument.

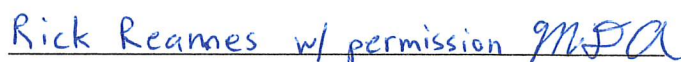
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Respectfully submitted,



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Columbia, South Carolina
January 17, 2024