

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph K. Anderson III, Chief Administrative Law Judge

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Appellate Case No. 2019-001706

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Amazon Services, LLC,.....Appellant,

v.

South Carolina Department of Revenue, .....Respondent.

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**MOTION FOR EXTENSION OF TIME TO FILE RETURN TO  
PETITION FOR REHEARING**

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Pursuant to Rules 221(a), 240, and 263(b) of the South Carolina Appellate Court Rules (SCACR), and this Court’s letter dated February 9, 2024, Respondent South Carolina Department of Revenue (Department) respectfully moves the Court for an extension of time to file its requested Return to Appellant Amazon Services, LLC’s (Amazon) Petition for Rehearing. In support of this Motion, the Department states as follows:

1. This Court filed a published opinion in the above-captioned matter, Opinion No. 6047, on January 24, 2024, affirming the decision of the Administrative Law Court.
2. On February 8, 2024, Amazon filed and served its Petition for Rehearing.
3. By letter dated February 9, 2024, this Court acknowledged receipt of the Petition for Rehearing and requested a Return from the Department within ten (10) days.
4. Currently, the Department’s deadline to file a Return is February 20, 2024.

5. Due to time constraints for personal and work obligations conflicting with the current deadline, counsel for the Department respectfully requests an extension of an additional ten (10) days to file its Return.

6. If the Court grants this request, counsel for the Department calculates that they will have until March 1, 2024, to file the Return.

Counsel for the Department therefore respectfully requests that the Court grant this Motion and extend the time for filing the Return to the Petition for Rehearing until March 1, 2024.

[SIGNATURE PAGE FOLLOWS]

Respectfully submitted,

s/ Chad N. Johnston

**BURR & FORMAN LLP**

Tracey C. Green (Bar No. 9342)  
Chad N. Johnston (Bar No. 73752)  
John W. Roberts (Bar No. 78889)  
1221 Main Street, Suite 1800  
Columbia, SC 29201  
(803) 799-9800  
tgreen@burr.com  
cjohnston@burr.com  
jwroberts@burr.com

**S.C. DEPARTMENT OF REVENUE**

Jason P. Luther (Bar No. 78021)  
Chief Legal Officer  
P.O. Box 12265  
Columbia, SC 29211-9979  
803-898-5110 (Telephone)  
803-896-0171 (Fax)  
Jason.Luther@dor.sc.gov  
courtoorders@dor.sc.gov

**THE ACQUAVIVA LAW FIRM, LLC**

Lauren Acquaviva (Bar No. 100528)  
1092 Johnnie Dodds Blvd., Suite 112  
Mount Pleasant, SC 29464  
843-216-7728 (Telephone)  
843-614-6423 (Fax)  
Lauren@vivalawsc.com

*Attorneys for S.C. Department of Revenue*

Columbia, South Carolina  
February 12, 2024

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**PROOF OF SERVICE**

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This is to certify that the undersigned, an attorney with the law firm of Burr & Forman LLP, has caused to be served this day one (1) copy of the **Department of Revenue’s Motion for Extension of Time to File Return to Petition for Rehearing** in the above-captioned matter on counsel of record via email and as set forth below:

Bryson M. Geer, Esquire  
John C. von Lehe, Jr., Esquire  
**NELSON MULLINS RILEY & SCARBOROUGH LLP**  
151 Meeting Street, 6th Floor  
Charleston, SC 29401  
bryson.geer@nelsonmullins.com  
john.vonlehe@nelsonmullins.com

Carter G. Phillips, Esquire  
**SIDLEY AUSTIN LLP**  
1501 K Street, N.W.  
Washington, DC 20005  
cphillips@sidley.com

Constantine L. Trela, Jr., Esquire  
Robert N. Hochman, Esquire  
Neil H. Conrad, Esquire  
**SIDLEY AUSTIN LLP**  
One South Dearborn Street  
Chicago, IL 60603  
ctrela@sidley.com  
rhochman@sidley.com  
nconrad@sidley.com

Robert T. Bockman, Esquire  
**THE LAW CENTER**  
1525 Senate Street  
Columbia, SC 29208  
rtbockman@gmail.com

Madison Felder, Esq.  
**PARKER POE ADAMS & BERNSTEIN LLP**  
110 East Court Street, Ste. 200  
Greenville, SC 29601  
madisonfelder@parkerpoe.com

Kay M. Hobart, Esq.  
**PARKER POE ADAMS & BERNSTEIN LLP**  
301 Fayetteville Street, Ste. 1400  
Raleigh, NC 27601  
kayhobart@parkerpoe.com

M. Dawes Cooke, Jr., Esq.  
Justin P. Novak, Esq.  
John W. Fletcher, Esq.  
**BARNWELL WHALEY PATTERSON & HELMS, LLC**  
PO Drawer H  
Charleston, SC 29402  
mdc@barnwell-whaley.com  
jnovak@barnwell-whaley.com  
jfletcher@barnwell-whaley.com

R. Gregory Roberts, Esq.  
**THE ROBERTS LAW GROUP**  
PO Box 1160  
White Plains NY 10602  
groberts@multistatesalt.com

E. Raymond Moore III, Esq.  
**MURPHY & GRANTLAND, P.A.**  
PO Box 6648  
Columbia, South Carolina 29260  
ermoore@murphygrantland.com

A. Pilar Mata, Esq.  
**TAX EXECUTIVES INSTITUTE**  
1200 G Street NW, Suite 300  
Washington, DC 20005  
pmata@tei.org

Steve A. Matthews, Esq.  
**HAYNSWORTH SINKLER BOYD, P.A.**  
1201 Main Street, 22nd Floor  
Columbia, SC 29201  
smatthews@hsblawfirm.com

Jennifer B. Routh, Esquire  
**MCDERMOTT WILL & EMERY**  
500 North Capitol St NW 3  
Washington DC 20001  
jrouth@mwe.com

Samantha K. Trencs, Esq.  
Eric S. Tresh, Esq.  
Maria M. Todorova, Esq.  
Chris R. Lee, Esq.  
**EVERSHEDS SUTHERLAND (US) LLP**  
700 Sixth Street NW, Suite 700  
Washington DC 20001  
samtrencs@eversheds-sutherland.us  
erictresh@eversheds-sutherland.com  
mariatodorova@eversheds-sutherland.com  
chrislee@eversheds-sutherland.com

A copy of the email serving counsel as stated above is attached hereto.

s/Chad N. Johnston  
Chad N. Johnston (S.C. Bar No. 73752)

Columbia, South Carolina  
February 12, 2024

Johnston, Chad

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**From:** Johnston, Chad  
**Sent:** Monday, February 12, 2024 5:15 PM  
**To:** 'cphillips@sidley.com'; ctrela@sidley.com; rhochman@sidley.com; nconrad@sidley.com; John Von Lehe; 'bryson.geer@nelsonmullins.com'; Donna Mills  
**Cc:** Jason Luther; 'courtoorders@dor.sc.gov'; 'lauren@vivalawsc.com'; 'team@vivalawsc.com'; Green, Tracey; Roberts, John; Laura Lee Andrews; 'rtbockman@gmail.com'; 'madisonfelder@parkerpoe.com'; 'kayhobart@parkerpoe.com'; M. Dawes Cooke, Jr.; 'jnovak@barnwell-whaley.com'; John W. Fletcher; 'groberts@multistatesalt.com'; 'ermoore@murphygrantland.com'; 'pmata@tei.org'; 'smatthews@hsblawfirm.com'; 'efile\_smatthews@hsblawfirm.com'; 'jrouth@mwe.com'; 'samtrencs@eversheds-sutherland.us'; 'erictresh@eversheds-sutherland.com'; 'mariatodorova@eversheds-sutherland.com'; chrislee@eversheds-sutherland.com  
**Subject:** Amazon Services, LLC v. SCDOR; Appellate Case No. 2019-001706  
**Attachments:** Doc#\_53533301\_v\_1\_2024-02-12 Johnston Filing ltr re SCDOR Mot for Ext to File Return to Pet for Rehearing (2019-001706).PDF; Doc#\_53533240\_v\_1\_2024-02-12 SCDOR Mot for Ext to File Return to Pet for Rehearing (2019-001706).PDF

Counsel,

Attached for service, please find correspondence transmitting the SC Department of Revenue's Motion for Extension of Time to file its Return to Appellant Amazon Service's Petition for Rehearing. Same will be filed momentarily with the Court, copying all parties to this email.

Very best regards,  
Chad

Chad N. Johnston  
cjohnston@burr.com  
Direct Dial (803) 753-3225

**RECEIVED**

**Feb 12 2024**

**SC Court of Appeals**

1221 Main Street  
Suite 1800  
Columbia, SC 29201

*Mailing Address*

Post Office Box 11390  
Columbia, SC 29211

*Office* (803) 799-9800

*Fax* (803) 753-3278

**BURR.COM**

February 12, 2024

**VIA ELECTRONIC FILING**

The Honorable Jenny Abbott Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
1220 Senate Street  
Columbia, SC 29201  
ctappfilings@sccourts.org

Re: *Amazon Services, LLC v. S.C. Dep't of Revenue*, Appellate Case No. 2019-001706

Dear Ms. Kitchings:

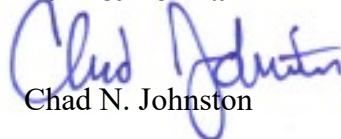
In accordance with Rules 221, 240, and 262(a)(3) of the South Carolina Appellate Court Rules (SCACR), Supreme Court Order 2022-05-06-03, part (b)(2), and this Court's letter dated February 9, 2024, enclosed for filing, please find Respondent South Carolina Department of Revenue's **Motion for Extension of Time to File Return to Petition for Rehearing** in the above-referenced matter. Based on Respondent's status as a department and agency of the State of South Carolina, no filing fee is required for the motion under Rule 240(d), SCACR.

By copy of this letter, I am serving counsel for Appellant and counsel for the *amici* via email as permitted by Rule 262(c)(3), SCACR and Order 2022-05-06-03, part (d)(1), and attached is a proof of service to that effect.

If you should have any questions or need additional information, please do not hesitate to contact me.

Very truly yours,

**Burr & Forman LLP**



Chad N. Johnston

CNJ/lla  
Enclosures

cc: Robert T. Bockman, Esquire  
M. Dawes Cooke, Jr., Esquire  
Neil H. Conrad, Esquire  
Madison Felder, Esquire  
John W. Fletcher, Esquire  
Bryson M. Geer, Esquire  
Kay M. Hobart, Esquire  
Robert N. Hochman, Esquire  
Chris R. Lee, Esquire  
A. Pilar Mata, Esquire  
Steve A. Matthews, Esquire  
E. Raymond Moore III, Esquire  
Justin P. Novak, Esquire  
Carter G. Phillips, Esquire  
R. Gregory Roberts, Esquire  
Jennifer B. Routh, Esquire  
Maria M. Todorova, Esquire  
Constantine L. Trela, Jr., Esquire  
Samantha K. Trencs, Esquire  
Eric S. Tresh, Esquire  
John C. von Lehe, Jr., Esquire  
*(all via email)*