

THE STATE OF SOUTH CAROLINA  
In the Supreme Court

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable John D. McLeod  
Administrative Law Judge

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Opinion No. 27288 (Filed July 24, 2013)

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**RECEIVED**  
AUG 19 2013  
S.C. Supreme Court

Centex International, Inc. & Affiliates..... Appellant,

v.

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

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**MOTION FOR LEAVE TO FILE AMICUS CURIAE BRIEF OF THE  
SOUTH CAROLINA MANUFACTURERS ALLIANCE (“SCMA”)**

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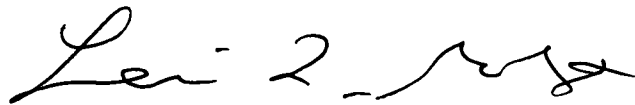
Pursuant to South Carolina Appellate Court Rule (SCACR) 213, the South Carolina Manufacturers Alliance (“SCMA”) moves for leave of the Court to file an amicus brief as amicus curiae. As permitted by Rule 213, SCACR, SCMA files its amicus brief conditionally herein.

SCMA is a non-profit, bipartisan organization that has been in existence for 109 years. It serves as the manufacturing industry’s trade organization in South Carolina. The goal of the organization is to be the voice of manufacturers to the state’s legislative and regulatory branches of government, as well as preserving and promoting South Carolina’s widely respected business climate. It also provides a variety of educational forums.

Manufacturing employment in South Carolina still constitutes a significant percentage of state employment and wages paid. Additionally, South Carolina manufacturers pay approximately 25% of all property taxes in the state, and constitute more than 50% of the property tax base in some counties.

Manufacturers have traditionally relied on incentive tax credits, such as the infrastructure tax credit at issue, both in planning expansion and development within the State and in determining whether to bring plants and operations into the State. How tax credits are interpreted and applied in South Carolina in, therefore, of critical interest to both SCMA and all of its members. SCMA and its members have significant concerns that the Court's holding in this case will chill both current and future development, as the holding appears contrary to the administrative rulings of the Department of Revenue, prior case law of this Court, and the prevailing legislative intent of the General Assembly. If allowed to stand, the decision in this case will inevitably lead to confusion and lack of uniformity among prior guidance.

Accordingly, SCMA requests leave to file this amicus brief to assist the Court with understanding and considering the interests of SCMA members in this matter.



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Columbia, South Carolina 29201  
803-799-9695

Executive Director and Attorney for  
The South Carolina Manufacturers Alliance

Columbia, South Carolina  
August 19, 2013

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**PROOF OF SERVICE**

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I certify that I served the **Motion for Leave to File Amicus Curiae Brief of the South Carolina Manufacturers Alliance (“SCMA”)** on the Appellant and Respondent by depositing copies of it in the United States Mail, postage prepaid, on August 19, 2013 addressed to their attorneys of record as follows:

Counsel Served:

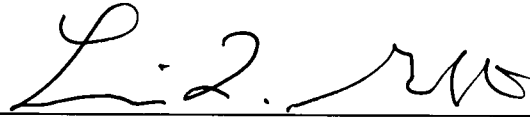
**Attorney for the South Carolina**

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August 19, 2013