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THE STATE OF SOUTH CAROLINA
IN THE SUPREME COURT

May 15 2024
S.C. SUPREME COURT

APPEAL FROM THE ADMINISTRATIVE LAW COURT
Ralph King Anderson, III, Chief Administrative Law Judge

Appellate Case No. 2024-000625
Trial Court Case No. 17-ALJ-17-0238-CC

Amazon Services, LLCPetitioner,

v.

South Carolina Department of Revenue Respondent.

**MOTION OF THE CHAMBER OF COMMERCE
OF THE UNITED STATES OF AMERICA, BUSINESS
ROUNDTABLE, NETCHOICE, THE SOUTH CAROLINA
CHAMBER OF COMMERCE, AND THE GREATER COLUMBIA
CHAMBER OF COMMERCE FOR LEAVE TO FILE
AMICI CURIAE BRIEF IN SUPPORT OF PETITIONER**

Pursuant to Rules 213 and 240 of the South Carolina Appellate Court Rules, the Chamber of Commerce of the United States of America (“U.S. Chamber”), Business Roundtable, NetChoice, the South Carolina Chamber of Commerce (“State Chamber”), and the Greater Columbia Chamber of Commerce (“Columbia Chamber”) respectfully move for leave to file the accompanying amici curiae brief in support of Amazon Services, LLC’s petition for a writ of certiorari.

The U.S. Chamber is the world's largest business federation. It represents approximately 300,000 direct members and indirectly represents the interests of more than three million companies and professional organizations of every size, in every industry sector, and from every region of the country. An important function of the U.S. Chamber is to represent the interests of its members before Congress, the Executive Branch, and the courts. To that end, the U.S. Chamber regularly files amicus briefs in cases, like this one, that raise issues of concern to the nation's business community.

Business Roundtable is an association of chief executive officers of America's leading companies representing every sector of the U.S. economy and with employees in every state. Business Roundtable works to promote a thriving United States economy and economic opportunity for all Americans by advocating for sound public policies.

NetChoice is a national trade association of online businesses that works to protect free expression and promote free enterprise on the internet. Toward those ends, NetChoice is engaged in litigation, amicus curiae work, and political advocacy. At both the federal and state levels, NetChoice fights to ensure the internet stays innovative and free.

The State Chamber is a not-for-profit, statewide organization with a mission of serving as the leading voice for business in South Carolina and a vision of making South Carolina's economy the most vibrant in the United States, creating opportunity and prosperity for all. The State Chamber's membership is comprised

of businesses from across the state and across industries, from startups and family-owned businesses to multi-national enterprises—all of whom call South Carolina home. The State Chamber aims to protect the interests of South Carolina’s business community by identifying and addressing issues that may impair economic development and growth, and routinely participates in state and federal litigation as an amicus.

The Columbia Chamber has, since 1902, been a trusted resource for businesses and their employees. Its members rely on the Columbia Chamber’s assistance in navigating complex issues facing the business community. Through public policy and advocacy, the Columbia Chamber provides a unified voice for the regional business community, in order to create and promote a stronger community for businesses and for residents and an environment where businesses can flourish.

Amici have a strong interest in ensuring that the business community can predict its tax obligations in advance. The decision below undermines that interest because the Court of Appeals weakened an established rule that helps to make the tax laws predictable: Doubts on the meaning of tax statutes are resolved in the taxpayer’s favor. Ensuring that courts follow that rule and preserve the predictability of the tax laws has great importance for amici and their members, in South Carolina and nationally.

Amici’s brief will assist this Court by discussing the importance of tax predictability to the business community and the economy as a whole. Amici’s brief will also show that the Court of Appeals undermined tax predictability by departing

from this Court's precedent and eviscerating the longstanding rule that doubts in tax statutes are resolved in favor of the taxpayer. Amici's brief will also discuss the resulting damage that the Court of Appeals' new approach threatens to inflict on the business community and the public. Given their broad experience with the interplay between business interests and the tax laws, amici are well situated to aid the Court by providing their perspective on these issues.

CONCLUSION

Because amici have an identifiable interest in this matter satisfying South Carolina Appellate Court Rule 213, amici respectfully ask that the Court grant this motion and accept amici's accompanying brief.

s/ Stephen M. Cox

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