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May 24 2024

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

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

Appellate Case No.: 2024-000013

Administrative Law Court Case No. 19-ALJ-17-0416-CC

Tractor Supply Company Appellant,
South Carolina Department of Revenue..... Respondent.

**MOTION FOR SECOND EXTENSION TO FILE
RESPONDENT’S INITIAL BRIEF**

Pursuant to Rules 208(a)(2), 240, and 263 of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue ("The Department") requests a thirty-day extension of time to file its Initial Brief in the above-captioned matter. This is the second request for an extension of time.

Counsel respectfully requests this extension due to scheduling deadlines and other case demands at this time. Respondent’s Initial Brief is currently due on June 3, 2024. With a thirty-day extension, Respondent’s Initial Brief will be due on July 3, 2024. Counsel for Appellant Tractor Supply Company consents to this extension.

Therefore, Respondent South Carolina Department of Revenue respectfully moves this Court for a thirty-day extension of time to file its Initial Brief in the above-captioned matter until July 3, 2024.

Respectfully Submitted,



Marcus D. Antley, III (Bar. No. 102176)

Senior Counsel, Tax

W. Allen Myrick (Bar No. 14718)

Associate General Counsel

Jason P. Luther (Bar No. 78021)

Chief Legal Officer

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Counsel for Respondent South Carolina Department
of Revenue

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Tractor Supply Company Appellant,
South Carolina Department of Revenue..... Respondent.

PROOF OF SERVICE

I, the undersigned Paralegal with the South Carolina Department of Revenue, attorneys for the Respondent, hereby certify that I have served all counsel listed below with a copy of the Motion for Second Extension to File Respondent’s Initial Brief via electronic mail:

- C. Mitchell Brown
Mitch.brown@nelsonmullins.com
 - Bryson M. Geer
Bryson.geer@nelsonmullins.com
 - John C. von Lehe, Jr.
John.vonlehe@nelsonmullins.com
 - Robert T. Streisel
Bobby.streisel@nelsonmullins.com
- Post Office Box 1806
Charleston, SC 29402-1806

Counsel for Appellant, Tractor Supply Company


Jennifer D. Gamble
Senior Paralegal

May 24, 2024

Jennifer Gamble

From: Jennifer Gamble
Sent: Friday, May 24, 2024 10:54 AM
To: Mitch.Brown@nelsonmullins.com; Bryson Geer; john.vonlehe@nelsonmullins.com; Bobby Streisel
Cc: Marcus 'Trey' Antley, III; Jason Luther; Allen Myrick
Subject: Tractor Supply Company v SCDOR
Attachments: 2024.05.24 SCDOR Motion for Second Extension to File Respondent's Initial Brief.pdf

Good Morning:

Attached for service upon you please find the Department's Motion for Second Extension to File Respondent's Initial Brief in the referenced matter which we are filing today.

Thank you,
Jennifer



Jennifer Gamble
Senior Paralegal
Office of General Counsel
803-898-5031 | Jennifer.Gamble@dor.sc.gov
South Carolina Department of Revenue | dor.sc.gov

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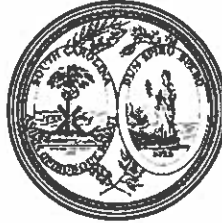
STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

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SC Court of Appeals

300A Outlet Pointe Blvd.
Columbia, SC 29210



Main Line: 803.898.5130
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May 24, 2024

VIA ELECTRONIC MAIL

The Honorable Jenny Abbott Kitchings
SC Court of Appeals
Clerk of Court
1220 Senate Street
Columbia, SC 29201

Re: Tractor Supply Company v. South Carolina Department of Revenue
Appellate Case No.: 2024-000013
Civil Action No.: 19-ALJ-17-0416-CC

Dear Ms. Kitchings:

Enclosed please find Motion for Second Extension to File Respondent's Initial Brief in the above referenced matter. Additionally, I have enclosed a Proof of Service for the same.

By copy of this letter to counsel of record, we are serving them with a copy of the same.

With kind regards, I am

Sincerely,

A handwritten signature in blue ink that reads "Marcus D. Antley III".

Marcus D. Antley III, Esquire

MDA/jdg

cc: C. Mitchell Brown, Esq.
Bryson M. Geer, Esq.
John C. von Lehe, Jr., Esq.
Robert T. Streisel, Esq.
(all via electronic mail)