

The South Carolina Court of Appeals

Watertoys, LLC, d/b/a Tidalwave Watersports,
Appellant,

v.

South Carolina Department of Revenue, Respondent.

Appellate Case No. 2024-000962

ORDER

The South Carolina Department of Revenue (the Department) has filed a motion to dismiss Watertoys, LLC's appeal due to Watertoys' failure to "pay, or post a bond for, all taxes . . . determined to be due by the administrative law judge before appealing the decision to the court of appeals" pursuant to section 12-60-3370 of the South Carolina Code (2014). S.C. Code Ann. § 12-60-3370 ("Except as otherwise provided, a taxpayer shall pay, or post a bond for, all taxes, not including penalties or civil fines, determined to be due by the administrative law judge before appealing the decision to the court of appeals."). After careful consideration, the motion to dismiss is denied; however, nothing in this order prevents the parties from raising the issue of jurisdiction in their briefs.

This matter is hereby remanded to the Administrative Law Court for an order specifying the amount of taxes Watertoys must pay and/or the amount of the bond Watertoys must post pursuant to § 12-60-3370. Counsel for Watertoys shall contact the Administrative Law Court and counsel for the Department within fifteen days of the date of this order to schedule such hearings as the Administrative Law Court deems necessary. Counsel for Watertoys shall provide this court with a status update within thirty days, and every thirty days thereafter until an order is issued.



FOR THE COURT

Columbia, South Carolina

cc:

Thomas R. Goldstein, Esquire
Marcus Dawson Antley, III, Esquire
The Honorable Deborah B. Durden
The Honorable Jana E. Shealy

FILED
Jul 18 2024
