

RECEIVED

Jul 30 2024

SC Court of Appeals

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

---

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Milton G. Kimpson, Administrative Law Judge

---

Case No. 20-ALJ-17-0008-CC

South Carolina Department of Revenue, Respondent,

v.

Mastercard International Incorporated, Appellant.

---

NOTICE OF APPEAL

---

Mastercard International Incorporated appeals the decision of the Honorable Milton G. Kimpson dated June 3, 2024 and received by Appellant the same day. Appellant filed a Motion for Reconsideration of the decision on June 13, 2024. On June 18, 2024, the Administrative Law Court Ordered that the case be reassigned to the Honorable Deborah B. Durden. On July 2, 2024, Judge Durden issued an Order denying Appellant's Motion for Reconsideration. Thus, pursuant to South Carolina Appellate Court Rule 203(b)(6), this Notice of Appeal is timely filed within 30 days of receipt of that Order.<sup>1</sup>

Dated: July 30, 2024

/s/ Bryson M. Geer

Bryson M. Geer

John C. von Lehe, Jr.

Nelson Mullins Riley & Scarborough LLP

151 Meeting Street

Suite 600

Charleston, South Carolina 29401-2239

843-534-4306

Leah Robinson

Mayer Brown, LLP

1221 Avenue of the Americas, 34<sup>th</sup> Floor

New York, New York 10020

212-506-2799

---

<sup>1</sup> In accordance with S.C. Code Ann. § 12-60-3370, Appellant paid the amount of taxes, license fees, and interest that the Administrative Law Court concluded was owed prior to filing this Notice of Appeal.

Michael J. Kerman  
Mayer Brown, LLP  
1999 K Street, NW  
Washington, DC 20009  
202-263-3797

Attorneys for Appellant

Other Counsel of Record:

Adam J. Neil

Jason P. Luther

Sean G. Ryan

300A Outlet Pointe Blvd.

Columbia, South Carolina 29211-9979

803-898-1826

Attorneys for Respondent

**RECEIVED**

**Jul 30 2024**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

---

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Milton G. Kimpson, Administrative Law Judge

---

Case No. 20-ALJ-17-0008-CC

---

South Carolina Department of Revenue, Respondent,

v.

Mastercard International Incorporated, Appellant.

---

PROOF OF SERVICE

---

I, the undersigned Administrative Assistant of the law offices of Nelson Mullins Riley & Scarborough LLP, attorneys for Appellant, hereby certify that I have served the Administrative Law Court and all counsel in this action with a copy of the pleading(s) hereinbelow specified:

Pleadings: NOTICE OF APPEAL

Administrative Law Court: Via E-Mail and U.S. Mail

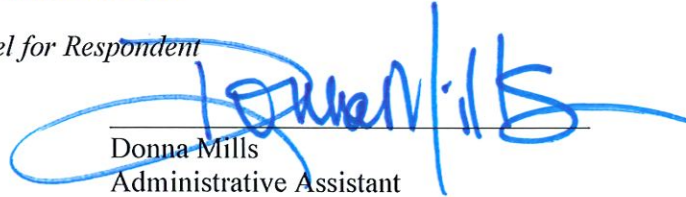
South Carolina Administrative Law Court  
Edgar A. Brown Building  
1205 Pendleton St., Suite 224  
Columbia, SC 29201

Counsel Served: Via E-Mail

Adam J. Neil, Esq.  
Jason P. Luther, Esq.  
Sean G. Ryan, Esq.  
South Carolina Department of Revenue

300-A Outlet Pointe Blvd.  
Columbia, SC 29210  
[adam.neil@dor.sc.gov](mailto:adam.neil@dor.sc.gov)  
[jason.luther@dor.sc.gov](mailto:jason.luther@dor.sc.gov)  
[sean.ryan@dor.sc.gov](mailto:sean.ryan@dor.sc.gov)

*Counsel for Respondent*

A handwritten signature in blue ink, appearing to read "Donna Mills", written over a horizontal line. The signature is stylized and cursive.

Donna Mills  
Administrative Assistant

Dated: July 30, 2024

## Donna Mills

---

**From:** Donna Mills  
**Sent:** Tuesday, July 30, 2024 2:52 PM  
**To:** 'adam.neil@dor.sc.gov'; 'jason.luther@dor.sc.gov'; 'sean.ryan@dor.sc.gov'  
**Cc:** 'LeahRobinson@mayerbrown.com'; 'MKerman@mayerbrown.com'; Bryson Geer; John Von Lehe  
**Subject:** Mastercard International, Inc. v. South Carolina Department of Revenue; Case No. 20-ALJ-17-0008-CC  
**Attachments:** 2024.07.30 Mastercard SC - F-L Notice of Appeal.pdf; 2024.07.30 Mastercard SC - Notice of Appeal.pdf; 2024.07.30 - Mastercard - Notice of Appeal (Exhibit A).pdf; 2024.07.30 Mastercard SC - Notice of Appeal (POS).pdf

Good afternoon.

Attached for service upon you in the above matter is a Notice of Appeal, Proof of Service, and correspondence with the Court, which we will be filing with the Court today.

Thank you.



---

DONNA MILLS **ADMINISTRATIVE ASSISTANT**  
donna.mills@nelsonmullins.com  
LIBERTY CENTER | SUITE 600  
151 MEETING STREET | CHARLESTON, SC 29401  
T 843.534.4217 F 843.722.8700  
NELSONMULLINS.COM

---

Bryson M. Geer  
(Admitted in NC & SC)  
T 843.534.4306  
bryson.geer@nelsonmullins.com

NELSON MULLINS RILEY & SCARBOROUGH LLP  
ATTORNEYS AND COUNSELORS AT LAW

151 Meeting Street | Sixth Floor  
Charleston, SC 29401-2239  
T 843.853.5200 F 843.722.8700  
nelsonmullins.com

July 30, 2024

**Via Electronic Filing and Hand Delivery**

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

**RECEIVED**  
**Jul 30 2024**  
**SC Court of Appeals**

RE: Mastercard International, Inc. v. South Carolina Department of Revenue  
Docket No. 20-ALJ-17-0008-CC  
Our File No.: 058221/09000

Dear Ms. Kitchings:

Enclosed please find the Notice of Appeal in the above-referenced matter for electronic filing. We also enclose our firm check in the amount of \$250.00 as the required filing fee.

By copy of this letter to the Clerk of the Administrative Law Court and counsel of record, we are serving them with a copy of this notice.

Thank you for your assistance.

With kind regards,



Bryson M. Geer

BMG:dfm  
Enclosures

cc: Jana E. Shealy, Clerk, South Carolina Administrative Law Court (via Email and U.S. Mail)  
Adam J. Neil, Esq. (via Email)  
Sean G. Ryan, Esq. (via Email)  
Jason P. Luther, Esq. (via Email)

**NELSON MULLINS RILEY & SCARBOROUGH LLP**  
ATTORNEYS AND COUNSELORS AT LAW

SYNOVUS BANK  
COLUMBIA, SC

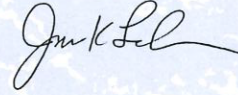
Date: July 29, 2024

PO BOX 11070  
COLUMBIA, SC 29211-1070

Pay: Two hundred fifty and 00/100\*\*\*\*\* \$\*\*\*250.00\*\*\*

PAY TO THE ORDER OF: South Carolina Court of Appeals  
P.O. Box 11629  
Columbia, SC 29211

**NELSON MULLINS RILEY & SCARBOROUGH LLP**  
ORIGINAL SIGNATURE REQUIRED IF OVER \$500  
VOID AFTER 180 DAYS



Memo: \_\_\_\_\_

Payee: South Carolina Court of Appeals

Check #:

Vendor ID: Vendor Assigned Customer #:

Check Date: Jul 29/24

Inv #	Inv Date	G/L Acct	Client	Matter	Narrative	Amount	Inv Total
	Jul 29/24					\$250.00	\$250.00
Vendor: Clerk, SC Court of Appeals Date: 7/29/2024 - CRINV - - 07/29/24 - Filing Fee - Notice of Appeal							
Invoice Totals:						\$250.00	\$250.00