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Sep 13 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

Administrative Law Court Case No. No. 21-ALJ-17-0182-CC

CarMax Auto Superstores, Inc.,..... Appellant,

v.

South Carolina Department of Revenue, Respondent.

NOTICE OF APPEAL

Appellant CarMax Auto Superstores, Inc. (“Appellant”) appeals the following orders of the Honorable Ralph King Anderson, III in the above matter: (1) the Remand Order filed July 12, 2024 (the “Original Order”); (2) the Amended Final Order filed August 15, 2024 (the “Amended Order”); and the Order on Motion for Reconsideration filed August 15, 2024 (the “Reconsideration Order”), copies of which are attached hereto as Exhibit A,¹ Exhibit B, and Exhibit C respectively. Appellant received written notice of the entry of the Amended Order and the Reconsideration Order on August 15, 2024. Thus, pursuant to South Carolina Rule of Appellate Practice 203(b)(6), this Notice of Appeal is timely filed within 30 days of receipt of those orders.²

¹ The Original Order was rescinded via an Order dated July 29, 2024, yet the Court cited the Original Order multiple times in the Reconsideration Order. As a result, it is appealed as a precaution.

² In accordance with S.C. Code Ann. § 12-60-3370, Appellant posted a bond for the tax that the Administrative Law Court found was owed prior to filing this Notice of Appeal.

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Counsel for Appellant CarMax Auto Superstores, Inc.

September 13, 2024

Other Counsel of Record:

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PROOF OF SERVICE

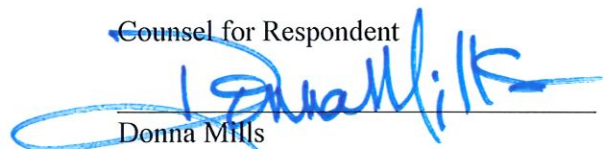
I, the undersigned Administrative Assistant of the law offices of Nelson Mullins Riley & Scarborough LLP, attorneys for Appellant, hereby certify that I have served all counsel in this action with a copy of the pleading(s) hereinbelow specified, pursuant to the Supreme Court Order 2022-05-06-04:

Pleadings: NOTICE OF APPEAL

Administrative Law Court: Via U.S. Mail and E-mail
South Carolina Administrative Law Court
Edgar A. Brown Building
1205 Pendleton St., Suite 224
Columbia, SC 29201

Counsel Served: Via E-Mail
Marcus D. Antley, Esq.
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Counsel for Respondent



Donna Mills
Administrative Assistant

September 13, 2024

Donna Mills

From: Donna Mills
Sent: Friday, September 13, 2024 4:14 PM
To: 'marcus.antley@dor.sc.gov'; Jason.Luther@dor.sc.gov
Cc: Mitch Brown; John Von Lehe; Bryson Geer; Bobby Streisel; Jana E. Shealy
Subject: CarMax Auto Superstores, Inc. v. S.C. Department of Revenue; Civil Action No. 21-ALJ-17-0182-CC
Attachments: 2024.09.13 CarMax - F-L Notice of Appeal.pdf; 2024.09.13 CarMax - Notice of Appeal (WITH EXHIBITS).pdf; 2024.09.13 CarMax - (POS) Notice of Appeal.pdf

Good afternoon,

Attached for service upon you in the above matter is a Notice of Appeal with exhibits, Proof of Service, and correspondence with the Court. This is the package that will be filed with the Court.

Thank you,



DONNA MILLS **ADMINISTRATIVE ASSISTANT**
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September 13, 2024

Via Electronic Filing by Email and Hand Delivery

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

RE: CarMax Auto Superstores Inc. v. S.C. Department of Revenue
Civil Action No. 21-ALJ-17-0182-CC
Our File No. 061342/09000

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 U.S. Mail and e-mail*)
Marcus D. Antley, III, Esq. (*via email*)
Jason P. Luther, Esq. (*via email*)