

THE STATE OF SOUTH CAROLINA
In the Supreme Court

APPEAL FROM THE ADMINISTRATIVE LAW COURT

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The Honorable John D. McLeod
Administrative Law Judge

S.C. Supreme Court

Opinion No. 27288 (Filed July 24, 2013)

Centex International, Inc. & Affiliates..... Appellant,

v.

South Carolina Department of Revenue,Respondent.

**MOTION FOR LEAVE TO FILE AMICUS CURIAE BRIEF OF
THE SOUTH CAROLINA CHAMBER OF COMMERCE**

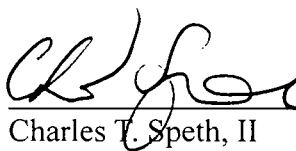
Pursuant to South Carolina Appellate Court Rule (SCACR) 213, the South Carolina Chamber of Commerce (the “Chamber”) moves for leave of the Court to file an amicus brief as amicus curiae. As permitted by Rule 213, SCACR, the Chamber files its amicus brief conditionally herein.

The Chamber is a tax-exempt organization under Section 501(c)(6) of the Internal Revenue Code organized to further the common interests of South Carolina businesses. The Chamber is a leading advocacy organization for business in the State, and has a vital interest in both promoting and protecting a fair and predictable tax system. The Chamber’s efforts are aimed at creating a better business environment for the State’s citizens through increased economic productivity and competition and promoting the positive impact of a successful business community.

Virtually all members of the Chamber have relied and continue to rely on incentive tax credits like the infrastructure tax credit at issue in this case. The Chamber has a vital interest in ensuring that these credits are administered fairly by the Department of Revenue and analyzed

appropriately by the courts of this State. The decision in this case appears contrary both to the statutory construction and legislative intent of the General Assembly and, if allowed to stand, may both jeopardize tax credits thought to have been previously earned by Chamber members and deter further investment in the State.

Accordingly, the Chamber requests leave to file this amicus brief to assist the Court with understanding and considering the interests of the Chamber members in this matter.



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Columbia, South Carolina
September 9, 2013

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South Carolina Department of Revenue Respondent.

PROOF OF SERVICE

I certify that I served the **Motion for Leave to File Amicus Curiae Brief of the South Carolina Chamber of Commerce** on the Appellant and Respondent by depositing copies of it in the United States Mail, postage prepaid, on September 9, 2013 addressed to their attorneys of record as follows:

Counsel Served:

**Attorney for the South Carolina
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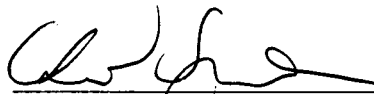
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