

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

CarMax Auto Superstores, Inc.,)	Docket No. 21-ALJ-17-0182-CC
)	
Petitioner,)	
)	ORDER DENYING MOTION
v.)	FOR RECONSIDERATION
)	
South Carolina Department of Revenue,)	
)	
Respondent.)	
_____)	

This matter is before the South Carolina Administrative Law Court (Court) pursuant to a Motion to Reconsider (Motion) filed by CarMax Auto Superstores, Inc., (Petitioner or CarMax East) on August 26, 2024. On September 10, 2024, the South Carolina Department of Revenue filed a Response to the Motion.

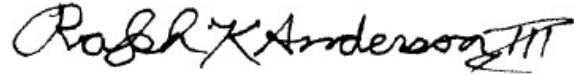
Petitioner requests that this Court reconsider and modify its Amended Final Order and its Order Granting Motion for Reconsideration, both dated August 15, 2024. Petitioner asserts the Court has overlooked, misinterpreted, or failed to apply South Carolina law and/or overlooked or misunderstood certain evidence, points, and arguments presented, which, when considered or reconsidered, necessitate modification of both the Amended Order and the Granting Motion for Reconsideration. Pursuant to SCALC Rule 29(D), a party may move for reconsideration of a final decision of this Court subject to the grounds for relief set forth in Rule 59, SCRCP. *See Elam v. S.C. Dep't of Transp.*, 361 S.C. 9, 21, 602 S.E.2d 772, 778 (2004) (“A motion under Rule 59(e) long has been viewed as ‘motion for reconsideration’ despite the absence of those words from the rule.”). Having reviewed Petitioner’s Motion, the Court does not find that it overlooked, misinterpreted, or failed to apply South Carolina law and/or overlooked or misunderstood certain evidence, points, and arguments presented.¹ Accordingly, Petitioner’s Motion is denied.

¹ Notably, for the first time in its Motion, Petitioner appears to argue that CarMax West was a necessary party. A party may not raise an issue for the first time in a motion for reconsideration. *MailSource, LLC v. M.A. Bailey & Assocs., Inc.*, 356 S.C. 370, 374, 588 S.E.2d 639, 641 (Ct. App. 2003) (“A party cannot raise an issue for the first time in a Rule 59(e), SCRCP motion which could have been raised at trial.”).



ORDER

IT IS HEREBY ORDERED that Petitioner's Motion to Reconsider is **DENIED**.
AND IT IS SO ORDERED.



Ralph King Anderson, III
Chief Administrative Law Judge

September 20, 2024
Columbia, South Carolina

CERTIFICATE OF SERVICE

I, Stephanie Perez, hereby certify that I have this date served this Order upon all parties to this cause by depositing a copy hereof in the United States mail, postage paid, or by electronic mail, to the address provided by the party(ies) and/or their attorney(s).



Stephanie Perez
Judicial Law Clerk

September 20, 2024
Columbia, South Carolina