

RECEIVED

Sep 26 2024

SC Court of Appeals

STATE OF SOUTH CAROLINA
IN THE COURT OF APPEALS

APPEAL FROM S. C. ADMINISTRATIVE LAW COURT

Debra B. Durden, Judge

Appellate Tracking No.: 2024-000962
Administrative Law Court Docket No.: 23-ALJ-17-0362-CC

Watertoys, L.L.C., d/b/a Tidalwave Watersports,Appellant,

v.

South Carolina Department of Revenue,..... Respondent.

AMENDED NOTICE OF APPEAL

Watertoys, L.L.C. d/b/a Tidalwave Watersports appeals the orders of the Honorable Debra Durden dated April 18, 2024 and May 14, 2024 (said Orders previously appealed and filed with the Court), and the Order Setting Appeal Bond following remand, dated September 4, 2024.

September 22, 2024

Other counsel of Record:
Marcus D. Antley, III
S. C. Dept. of Revenue
300A Outlet Pointe Boulevard
Columbia, S. C. 29210
(843)
marcus.antley@dor.sc.gov
Attorneys for Respondent

/s/Thomas R. Goldstein
Thomas R. Goldstein, S. C. Bar No. 2186
P. O. Box 71121
N. Charleston, S. C. 29415-1121
(843) 729 0928; (843) 554 5566 (fax)
tgoldstein@cobblaw.net
Attorneys for Appellant

RECEIVED

Sep 26 2024

SC Court of Appeals

CERTIFICATE OF SERVICE

I certify that I served the within Amended Notice of Appeal upon counsel for the Department of Revenue by mailing a copy properly addressed with sufficient postage affixed thereto to Marcus D. Antley, III, at 300A Outlet Pointe Boulevard, Columbia, S. C. 29210 and via electronic mail to marcus.antley@dor.sc.gov this 26th day of September, 2024.

September 25, 2024

/s/Thomas R. Goldstein
Thomas R. Goldstein, S. C. Bar No. 2186
Belk, Cobb, Infinger & Goldstein, P.A.
P. O. Box 71121
N. Charleston, S. C. 29415-1121
(843) 554 4291
(843) 554 5566 (fax)
tgoldstein@cobblaw.net

RECEIVED

Sep 26 2024

SC Court of Appeals

Belk, Cobb, Infinger & Goldstein, P.A.
P. O. Box 71121
N. Charleston, S. C. 29415-1121
(843) 729 0928

September 25, 2024

Hon. Jenny Abbot Kitchings
Clerk of Court
S. C. Court of Appeals
P. O. Box 11629
Columbia, South Carolina 29211

RE: Appellate Case No. 2024-000962
Dept. of Revenue Case I.D. 0-001-559-662
Administrative Law Court Docket No. 23-ALJ-17-0362-CC
D.O.R. File No.: 230028

Dear Ms. Kitchings,

I enclose the Appellant's Amended Notice of Appeal and a copy of the new Order being appealed. I did not provide additional copies of the two original Orders previously appealed because both are already filed with the Court, but if your office desires that I include both Orders again, please advise. I assume that the Court does not require an additional filing fee for an Amended Notice of Appeal, but if I am in error on this, please advise, and I will immediately remit an additional fee. By copy of this letter via regular mail, I am providing the Amended Notice of Appeal to the Administrative Law Court, and I will make immediate arrangements for preparation of the hearing transcript. Please let me know if your office requires me to do anything further to perfect this updated appeal. I thank you in advance for your attention to this request. With kind regards, I am

Very truly yours,

/s/ Thomas R. Goldstein
Belk, Cobb, Infinger & Goldstein, P.A.
Thomas R. Goldstein
tgoldstein@cobblaw.net

cc:

Hon. Jana E. Shealy
Marcus D. Antley, III

Hon. Jana E. Shealy,
Clerk of Court
South Carolina Administrative Law Court
Edgar Brown Building
1205 Pendleton Street
Suite 224
Columbia, S. C. 29201

Mr. Marcus D. Antley, III
Office of General Counsel
S. C. Dept. of Revenue
300A Outlet Pointe Boulevard
Columbia, S. C. 29210
Marcus.Antley@dor.sc.gov