



Chad N. Johnston
cjohnston@burr.com
Direct Dial: (803) 753-3225

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Dec 02 2024

S.C. SUPREME COURT

1221 Main Street
Suite 1800
Columbia, SC 29201
Mailing Address
Post Office Box 11390
Columbia, SC 29211

Office (803) 799-9800
Fax (803) 753-3278

BURR.COM

December 2, 2024

VIA ELECTRONIC FILING

The Honorable Patricia A. Howard
Clerk of Court
The Supreme Court of South Carolina
1231 Gervais Street
Columbia, SC 29201
supctfilings@sccourts.org

Re: *Amazon Services, LLC v. S.C. Dep't of Revenue*, Appellate Case No. 2024-000625

Dear Ms. Howard:

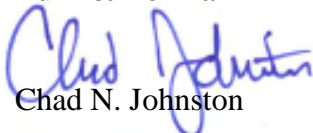
Pursuant to Rules 213 and 240(e), of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue respectfully files this response to both the November 19, 2024 Motion of the **Council on State Taxation** for Leave to File an Amicus Curiae Brief and the November 19, 2024 Motion of the **Chamber of Commerce of the United States of America, Business Roundtable, NetChoice, the South Carolina Chamber of Commerce, and the Greater Columbia Chamber of Commerce** for Leave to File Amici Curiae Brief in Support of Petitioner. The Department does not oppose the Movants' motions for leave, but specifically disputes their characterization of the Opinion of the Court of Appeals and expressly reserves the right under Rule 213 to file a response to the provisionally-filed amicus briefs should the Court grant the motions. Further, should the Court grant the requested leave to file the respective amicus briefs, the Department respectfully requests that the Court, consistent with Rule 213, set the operative time period in which the Department has to file responsive briefs.

By copy of this letter, I am serving counsel for all parties of record via email as permitted by Rule 262(c)(3) and Order 2024-04-24-01 and attached is a proof of service to that effect.

If you should have any questions or need additional information, please do not hesitate to contact me.

Sincerely,

Burr & Forman LLP



Chad N. Johnston

AL • DE • FL • GA • MS • NC • SC • TN

CNJ/11a

cc: C. Mitchell Brown, Esquire
Neil H. Conrad, Esquire
Stephen M. Cox, Esquire
Madison Felder, Esquire
Bryson M. Geer, Esquire
Kay Miller Hobart, Esquire
Robert N. Hochman, Esquire
Carter G. Phillips, Esquire
John C. von Lehe, Jr., Esquire
Jennifer B. Routh, Esquire
Samantha K. Trencs, Esquire
Erik R. Zimmerman, Esquire
(all via email)