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S.C. SUPREME COURT

THE STATE OF SOUTH CAROLINA

In the Supreme Court

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Chief Administrative Law Judge

Supreme Court Appellate Case No. 2024-000625

Court of Appeals Case No. 2019-001706

Trial Court Case No. 17-SLJ-17-0238-CC

Amazon Services, LLC,.....Appellant,

v.

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

**THE INSTITUTE FOR PROFESSIONALS IN TAXATION'S MOTION FOR LEAVE TO
FILE *AMICUS CURIAE* BRIEF**

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Pursuant to Rule 213, SCACR, the Institute for Professionals in Taxation (“IPT”) moves for leave to file an *amicus curiae* brief in this action. The above matter addresses issues of substantial concern to IPT and its members, encompassing representatives from more than 1,400 corporations, firms, and taxpayers throughout the United States and Canada, including most of the Fortune 500 companies and numerous small businesses, spanning the aerospace, agriculture, manufacturing, wholesale and retail, communications, healthcare, financial, oil and gas, hospitality, and transportation sector, among others.

IPT and its members have a direct interest in this matter because its members have an interest in the fair, predictable, and efficient administration of sales and use taxes. IPT is extremely concerned that without this Court reversing of the decision below, taxpayers in South Carolina will be left subject to unpredictable and potentially arbitrary and selective enforcement by the South Carolina Department of Revenue, undermining core tenets of the voluntary compliance system. For the foregoing reasons, IPT respectfully requests that the Court grant leave to present an *amicus curiae* brief. A copy of the IPT’s proposed *amicus curiae* brief is attached hereto and is being filed with this motion in accordance with Rule 213, SCACR.

Respectfully submitted,

s/ Samantha K. Trencs
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