

THE STATE OF SOUTH CAROLINA  
In The Court Of Appeals

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APPEAL FROM THE S.C. ADMINISTRATIVE LAW COURT

Honorable Deborah B. Durden, Administrative Law Judge

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Appellate Case No. 2024-000962  
Administrative Law Court Case No. 23-ALJ-17-0362-CC

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

v.

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

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**RESPONDENT SOUTH CAROLINA DEPARTMENT OF REVENUE'S  
DESIGNATION OF MATTER TO BE INCLUDED IN THE RECORD OF APPEAL**

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Pursuant to 209 of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue proposes that the following items be included in the Record on Appeal:

**ORDERS**

1. ALC's Order dated April 18, 2024
2. ALC's Order dated May 14, 2024
3. ALC's Order dated August 1, 2024
4. ALC's Order dated September 4, 2024

**PLEADINGS**

1. Appellant's Motion for Summary Judgment dated March 26, 2024

2. Department's Motion for Summary Judgment and Response to Appellant's Motion for Summary Judgment dated March 29, 2024
3. Appellant's Response to the Department's Motion for Summary Judgment dated April 8, 2024
4. Department's Reply to Appellant's Response to the Department's Motion for Summary Judgment dated April 15, 2024
5. Appellant's Motion to Reconsider dated April 23, 2024
6. Department's Response to Appellant's Motion for Reconsideration dated May 6, 2024
7. Appellant's Brief on Remand dated August 20, 2024
8. Department's Brief on Remand dated August 26, 2024

#### **TRANSCRIPTS**

1. Hearing Transcript of August 28, 2024

#### **EXHIBITS**

1. S.C Information Letter #24-13

#### **DOCUMENTS**

1. Department Determination dated August 18, 2023
2. Appellant's Request for Contested Case Hearing dated September 5, 2023
3. Appellant's Cover Letter dated March 20, 2024 and Stipulation
4. Emails between Appellant's Counsel and ALC dated March 21, 2024
5. Department's Email to ALC dated May 13, 2024
6. Department's Email to Appellant dated June 10, 2024
7. Appellant's Email dated June 10, 2024
8. Department's Email dated June 10, 2024
9. SC Revenue Informational Bulletin #00-1530
10. S.C. Revenue Ruling #05-14

11. S.C. Information Letter #23-11

The undersigned counsel hereby certifies, pursuant to Rule 209(c) of the South Carolina Appellate Court Rules that this Designation contains no matter that is irrelevant to this appeal.



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February 10, 2025