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Feb 25 2025

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
ADMISSION *PRO HAC VICE***

Samantha K. Trencs, Esq.
(S.C. Bar No. 101882)
Greenberg Traurig, LLP
2101 L Street, NW
Suite 1000
Washington, D.C. 20037
Telephone: (202) 331-3100
Samantha.Trencs@gtlaw.com

Nikki E. Dobay, Esq.
Katy Stone, Esq.
(*pro hac vice* applications pending)
Greenberg Traurig, LLP
10260 SW Greenburg Road, Suite 400
Portland, OR 97223
Telephone: (916) 442-1111
Nikki.Dobay@gtlaw.com
Katy.Stone@gtlaw.com

The Institute for Professionals in Taxation (“IPT”) hereby moves the Supreme Court of South Carolina (the “Court”) to permit Nikki E. Dobay and Katy Stone to practice *Pro Hac Vice* before the Court in the above-captioned proceeding.

Pursuant to Rule 404, SCACR, Nikki E. Dobay, Katy Stone and counsel of record, Samantha K. Trencs, filed Verified Applications for Admission *Pro Hac Vice* with the Court, along with the requisite fees on June 24, 2024. Copies of the Verified Applications are attached hereto. The Office of Bar Admissions for the Supreme Court of South Carolina confirmed receipt of the Verified Applications on June 25, 2024. Copies of the confirmations are attached hereto.

WHEREFORE, as the provisions of Rule 404, SCACR have been met, IPT respectfully requests that this motion be granted.

Respectfully submitted,

s/ Samantha K. Trencs
Samantha K. Trencs
Nikki E. Dobay (*Pro Hac Vice*)
Katy Stone (*Pro Hac Vice*)
Greenberg Traurig, LLP
2101 L Street, NW | Suite 1000 | Washington, D.C. 20037

Attorneys for *Amicus Curiae* IPT

Submitted: February 25, 2025
Washington, D.C.

**VERIFIED APPLICATION FOR ADMISSION *PRO HAC VICE*
IN THE STATE OF SOUTH CAROLINA**

Please type your answers in the space provided. Provide an answer for every question asked. In your own handwriting, sign in all spaces where a signature is required (no e-signatures). The accompanying certificate of good standing should not be older than 90 days at the time of the filing of this application.

<u>Amazon Services, LLC</u> Plaintiff	<u>17-ALJ-17-0238-CC</u> Case No.	<u>South Carolina Supreme Court</u> Tribunal
vs.	Mailing Address of Tribunal:	<u>1231 Gervais St, Columbia,</u> <u>SC 29201</u>
<u>South Carolina Department of</u> <u>Revenue</u> Defendant		

Comes now Nikki Dobay, applicant herein, and respectfully represents the following:

1. Applicant resides at:

<u>Street Address</u>			
<u>3072 NW Blodgett Way</u>	<u>US</u>		
<u>City</u>	<u>County</u>	<u>State</u>	<u>Zip Code</u>
<u>Bend</u>	<u>Multnomah</u>	<u>Oregon</u>	<u>97703</u>
Telephone: 503-956-6146			

2. Applicant is an attorney and a member of the law firm of (or practices law under the name of) Greenberg Traurig, LLP, with offices at _____
or _____

<u>Street Address</u>			
<u>400 Capitol Mall, Suite</u> <u>2400</u>			
<u>City</u>	<u>County</u>	<u>State</u>	<u>Zip Code</u>
<u>Sacramento</u>	<u>Sacramento</u>	<u>California</u>	<u>95814</u>
<u>Primary Telephone 916-868-</u> <u>0616</u>	<u>Cell Phone: 503-</u> <u>956-6146</u>	<u>Fax Number: 916-448-</u> <u>1709</u>	<u>Email Address</u> <u>Nikki.Dobay@gtlaw.com</u>

3. Applicant has been retained personally or as a member of the above-named law firm by Institute for Professionals in Taxation to provide legal representation in connection with the above case now pending before the above-named tribunal of the State of South Carolina.

4. Since May 9 of 2007, Applicant has been, and presently is, a member in good standing of the bar of the highest court of the District of Columbia or the State of Oregon where Applicant regularly practices law. Attached is a certificate of good

standing dated within the last 90 days from the bar of the highest court of the District of Columbia or the State where applicant regularly practices law. It is not necessary to provide a certificate of good standing from all courts before which you are admitted.

5. List all courts before which Applicant has been admitted to practice law, including United States District Courts; United States Circuit Courts of Appeals; the Supreme Court of the United States; and state courts or the District of Columbia.

Court:	Date Admitted:
Oregon State Courts	May 9, 2007
Ohio State Courts	November 10, 2003
California State Courts	September 1, 2021
Washington State Courts	June 26, 2023
Oregon District Court	May 16, 2023
Supreme Court of the United States	July 18, 2016

Is Applicant presently a member in good standing of the bars of those courts listed above? List any court named in the preceding paragraph that applicant is no longer admitted to practice before.

Applicant is in good standing.

6. Is Applicant presently subject to any suspension or disbarment proceedings, or has Applicant been formally notified of any complaints pending before a disciplinary agency? If yes, give particulars, e.g., jurisdiction, court date.

No.

7. Has Applicant had any application for admission *pro hac vice* in this or any other jurisdiction denied or any *pro hac vice* admission revoked? If yes give particulars, e.g., date, court, docket number, judge, circumstances; attach a copy of any order of denial or revocation.

No.

8. Has Applicant had any certificate or privilege to appear and practice before any court or administrative body suspended or revoked? If yes, give particulars, e.g., date, court, administrative body, date of suspension and reinstatement.

No.

9. Please be aware that local counsel must be Rule 403 certified. Local counsel of record associated

with Applicant in this case is Samantha Katharina Trencs of the Greenberg Traurig, LLP law firm, which has offices at:

2101 L Street, N.W., Suite 1000

Street Address

Washington

City

(202) 331-3100

Primary Telephone

County

Cell Phone

DC

State

(202) 331-3101

Fax Number

20037

Zip Code

Samantha.Trencs@gtlaw.com

Email Address

101882

South Carolina Bar Number
(You must provide Bar Number)

10. Has Applicant previously filed an application to appear *pro hac vice* in South Carolina cases? If yes, give case name and status of litigation, date of application, local counsel of record in each case, and state whether application is pending or was granted.

No.

11. Does Applicant agree to comply with the applicable statutes, laws and rules of the State of South Carolina and familiarize him/herself with and comply with the South Carolina Rules of Professional Conduct? Does Applicant consent to the jurisdiction of the South Carolina courts and Commission on Lawyer Conduct.

Yes.

12. Applicant respectfully requests to be admitted to practice in the above-named tribunal for this case only.

DATED this 14th day of June, 2024


APPLICANT

VERIFICATION

STATE OF Oregon

COUNTY OF Deschutes

I, Nikki Dobay, do hereby swear or affirm under penalty of perjury that I am the applicant in the above-styled matter; that I have read the foregoing application and know the contents thereof; and that the contents are true of my own knowledge, except as to those matters stated on information and belief, and that as to those matters I believe them to be true. I understand that I am under a continuing duty to promptly update the information provided in the application until the tribunal has ruled on the motion for admission pro hac vice. Further, if the motion is granted, I understand that I am under a continuing duty to promptly update the information provided in the application as long as I continue to appear pro hac vice in the action or proceeding. Any updated information shall be provided to both the tribunal that granted the motion and to the tribunal in which the action or proceeding may then be pending.

Nikki Dobay
APPLICANT/AFFIANT

Subscribed and sworn to before me this 14th day of June, 20 24

Valerie Kim Pharr
(Notary Signature)



Notary Public for the State of Oregon

My Commission Expires: October 16, 2027

LOCAL COUNSEL CONSENT

I hereby consent, as local counsel of record, to the association of applicant in this cause pursuant to Rules Governing Admission *Pro Hac Vice* to the South Carolina Bar.

DATED this _____ th day of June, 20 24

LOCAL COUNSEL OF RECORD

CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of this application upon the South Carolina Supreme Court by mail addressed to: South Carolina Supreme Court Office of Bar Admissions, PO Box 11330, Columbia, SC 29211, accompanied by payment of the \$250 filing fee payable to the South Carolina Supreme Court on this _____ th day of June, 20 24

THE STATE BAR OF CALIFORNIA CERTIFICATE OF STANDING

May 13, 2024

TO WHOM IT MAY CONCERN:

This is to certify that according to the records of the State Bar, NIKKI E. DOBAY, #338572 was admitted to the practice of law in this state by the Supreme Court of California on September 1, 2021 and has been since that date, and is at date hereof, an ACTIVE licensee of the State Bar of California; and that no recommendation for discipline for professional or other misconduct has ever been made by the Board of Trustees or a Disciplinary Board to the Supreme Court of the State of California.

THE STATE BAR OF CALIFORNIA



Alex Calderon
Custodian of Records



STATE OF OREGON
SUPREME COURT
SALEM

In the Matter of the Admission of
as an Attorney of this Court.

NIKKI E. DOBAY

I, as State Court Administrator of the State of Oregon, certify that on the
May 9, 2007

NIKKI E. DOBAY

was admitted to the practice of law in the Supreme Court and all other courts in the State of
Oregon, and is now an attorney in good standing.

May 9, 2024.

NANCY COZINE
State Court Administrator



Authorized Representative





The Supreme Court of South Carolina

Office of Bar Admissions

PATRICIA A. HOWARD
CLERK OF COURT

KATHLEEN "TINA" BRYANT
MANAGER, OFFICE OF BAR
ADMISSIONS

POST OFFICE BOX 11330
COLUMBIA, SOUTH CAROLINA 29211
TELEPHONE: (803) 734-1317
FAX: (803) 734-0394

June 25, 2024

The Honorable Deborah Durden
Administrative Law Court
1205 Pendleton Street
Suite 224
Columbia, SC 29201

RE: Amazon Services, LLC v. South Carolina Department of Revenue

Case No.: 17-ALJ-17-0238-CC

Dear Judge Durden:

I certify that the Office of Bar Admissions has received the verified application requesting Nikki Dobay be admitted *pro hac vice* in the above action. The \$250 filing fee for the applicant has been paid.

Sincerely,

M.J. Thames
Bar Admissions Coordinator

cc: Nikki Dobay
Samantha K. Trencs

**VERIFIED APPLICATION FOR ADMISSION *PRO HAC VICE*
IN THE STATE OF SOUTH CAROLINA**

Please type your answers in the space provided. Provide an answer for every question asked. In your own handwriting, sign in all spaces where a signature is required (no e-signatures). The accompanying certificate of good standing should not be older than 90 days at the time of the filing of this application.

<u>Amazon Services, LLC</u> Plaintiff	<u>17-ALJ-17-0238-CC</u> Case No.	<u>South Carolina Supreme Court</u> Tribunal
vs.		
<u>South Carolina Department of Revenue</u> Defendant	Mailing Address of Tribunal:	<u>1231 Gervais Street</u> <u>Columbia</u> <u>SC 29201</u>

Comes now Katy Stone, applicant herein, and respectfully represents the following:

1. Applicant resides at:

<u>Street Address</u>			
<u>1821 Waverley Street</u>	<u>US</u>	<u>CA</u>	<u>94301</u>
<u>City</u>	<u>County</u>	<u>State</u>	<u>Zip Code</u>
<u>Palo Alto</u>			
<u>Telephone</u>	<u>(650) 799-0127</u>		

2. Applicant is an attorney and a member of the law firm of (or practices law under the name of) Greenberg Traurig, LLP, with offices at 101 Second Street, 22nd Floor

<u>Street Address</u>			
<u>San Francisco</u>	<u>San Francisco</u>	<u>CA</u>	<u>94105</u>
<u>City</u>	<u>County</u>	<u>State</u>	<u>Zip Code</u>
<u>415.655.1300</u>		<u>415.707.2010</u>	<u>Katy.Stone@gtlaw.com</u>
<u>Primary Telephone</u>	<u>Cell Phone</u>	<u>Fax Number</u>	<u>Email Address</u>

3. Applicant has been retained personally or as a member of the above-named law firm by Institute for Professionals in Taxation to provide legal representation in connection with the above case now pending before the above-named tribunal of the State of South Carolina.

4. Since December of 2018, Applicant has been, and presently is, a member in good standing of the bar of the highest court of the District of Columbia or the State of California where Applicant regularly practices law. Attached is a certificate of good standing dated within the last 90 days from the bar of the highest court of the District of Columbia or the State where applicant regularly practices law. It is not necessary to provide a certificate of good standing from all courts before which you are admitted.

5. List all courts before which Applicant has been admitted to practice law, including United States District Courts; United States Circuit Courts of Appeals; the Supreme Court of the United States; and state courts or the District of Columbia.

Court:	Date Admitted:
California State Courts	December 4, 2018
US Tax Court	May 21, 2019

Is Applicant presently a member in good standing of the bars of those courts listed above? List any court named in the preceding paragraph that applicant is no longer admitted to practice before.

Applicant is in good standing.

6. Is Applicant presently subject to any suspension or disbarment proceedings, or has Applicant been formally notified of any complaints pending before a disciplinary agency? If yes, give particulars, e.g., jurisdiction, court date.

No.

7. Has Applicant had any application for admission *pro hac vice* in this or any other jurisdiction denied or any *pro hac vice* admission revoked? If yes give particulars, e.g., date, court, docket number, judge, circumstances; attach a copy of any order of denial or revocation.

No.

8. Has Applicant had any certificate or privilege to appear and practice before any court or administrative body suspended or revoked? If yes, give particulars, e.g., date, court, administrative body, date of suspension and reinstatement.

No.

9. Please be aware that local counsel must be Rule 403 certified. Local counsel of record associated

with Applicant in this case is Samantha K. Trencs of the Greenberg Traurig law firm, which has offices at:

2101 L. Street, NW, Suite 1000
 Street Address
Washington D.C. 20037
 City State Zip Code
(202) 331-3155 (202)331-3101 Samantha.Trencs@gtlaw.com
 Primary Telephone Cell Phone Fax Number Email Address

S.C. Bar No. 101882
 South Carolina Bar Number
 (You must provide Bar Number)

10. Has Applicant previously filed an application to appear *pro hac vice* in South Carolina cases? If yes, give case name and status of litigation, date of application, local counsel of record in each case, and state whether application is pending or was granted.

No.

11. Does Applicant agree to comply with the applicable statutes, laws and rules of the State of South Carolina and familiarize him/herself with and comply with the South Carolina Rules of Professional Conduct? Does Applicant consent to the jurisdiction of the South Carolina courts and Commission on Lawyer Conduct.

Yes.

12. Applicant respectfully requests to be admitted to practice in the above-named tribunal for this case only.

DATED this 18th day of June, 2024

Katy Stone
APPLICANT

VERIFICATION

STATE OF California)

COUNTY OF San Francisco)

I, Katy Stone, do hereby swear or affirm under penalty of perjury that I am the applicant in the above-styled matter; that I have read the foregoing application and know the contents thereof; and that the contents are true of my own knowledge, except as to those matters stated on information and belief, and that as to those matters I believe them to be true. I understand that I am under a continuing duty to promptly update the information provided in the application until the tribunal has ruled on the motion for admission pro hac vice. Further, if the motion is granted, I understand that I am under a continuing duty to promptly update the information provided in the application as long as I continue to appear pro hac vice in the action or proceeding. Any updated information shall be provided to both the tribunal that granted the motion and to the tribunal in which the action or proceeding may then be pending.

Katy Stone
APPLICANT/AFFIANT

Subscribed and sworn to before me this 18th day of June, 20 24

[Signature]
(Notary Signature)

Notary Public for the State of California
My Commission Expires: 4/25/2027



LOCAL COUNSEL CONSENT

I hereby consent, as local counsel of record, to the association of applicant in this cause pursuant to Rules Governing Admission *Pro Hac Vice* to the South Carolina Bar.

DATED this _____ day of _____, 20 _____

LOCAL COUNSEL OF RECORD

CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of this application upon the South Carolina Supreme Court by mail addressed to: South Carolina Supreme Court Office of Bar Admissions, PO Box 11330, Columbia, SC 29211, accompanied by payment of the \$250 filing fee payable to the South Carolina Supreme Court on this _____ day of _____, 20 _____

THE STATE BAR OF CALIFORNIA CERTIFICATE OF STANDING

June 7, 2024

TO WHOM IT MAY CONCERN:

This is to certify that according to the records of the State Bar, KATY RUTH CUMMINGS, #322756 was admitted to the practice of law in this state by the Supreme Court of California on December 4, 2018; that at their request, on September 17, 2021, their name was changed to KATY RUTH STONE on the records of the State Bar of California; that they have been since the date of admission, and are at date hereof, an ACTIVE licensee of the State Bar of California; and that no recommendation for discipline for professional or other misconduct has ever been made by the Board of Trustees or a Disciplinary Board to the Supreme Court of the State of California.

THE STATE BAR OF CALIFORNIA



Alex Calderon
Custodian of Records



The Supreme Court of South Carolina
Office of Bar Admissions

PATRICIA A. HOWARD
CLERK OF COURT

KATHLEEN "TINA" BRYANT
MANAGER, OFFICE OF BAR
ADMISSIONS

POST OFFICE BOX 11330
COLUMBIA, SOUTH CAROLINA 29211
TELEPHONE: (803) 734-1317
FAX: (803) 734-0394

June 25, 2024

The Honorable Deborah Durden
Administrative Law Court
1205 Pendleton Street
Suite 224
Columbia, SC 29201

RE: Amazon Services, LLC v. South Carolina Department of Revenue
Case No.: 17-ALJ-17-0238-CC

Dear Judge Durden:

I certify that the Office of Bar Admissions has received the verified application requesting Katy Stone be admitted *pro hac vice* in the above action. The \$250 filing fee for the applicant has been paid.

Sincerely,

M. J. Thames
Bar Admissions Coordinator

cc: Katy Stone
Samantha K. Trencs