

RECEIVED

Mar 05 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-ALJ-17-0238-CC

Amazon Services, LLC, Petitioner,

South Carolina Department of Revenue,Respondent.

**TAX LAW PROFESSORS TESSA R. DAVIS AND CLINTON G. WALLACE
MOTION FOR LEAVE TO FILE *AMICUS CURIAE* BRIEF IN SUPPORT OF
RESPONDENT DEPARTMENT OF REVENUE**

Pursuant to Rule 213, SCACR, Tax Law Professors Tessa R. Davis and Clinton G. Wallace move for leave to file an *amicus curiae* brief in this action urging the Court to affirm the decision of the Court of Appeals. That court properly affirmed the authority of Respondent South Carolina Department of Revenue to collect sales tax from Amazon for retail sales of third-party merchant owned products on Amazon's website.

The *amici* teach tax law at the University of South Carolina, and write in the areas of tax law, tax policy, and tax administration. They have regularly written commentary and submitted *amicus* briefs in cases concerning tax law and tax administration issues, including addressing the physical nexus standard at issue here when it was considered by the United States Supreme Court in 2018. They submit this brief to aid the Court with understanding the historical context for the constitutional and

statutory doctrines at issue in this dispute, to respond to misconceptions presented by Amazon and *amici* supporting Amazon (including misconstruing the arguments we offered as *amici* in the Court of Appeals),¹ and to promote sound tax administration in the public interest.

The *amici* respectfully request that the Court grant leave to present an *amicus curiae* brief. A copy of *amicus's* proposed brief is attached as EXHIBIT A hereto and is being conditionally filed in accordance with Rule 213, SCACR.

Respectfully submitted,

/s/ Robert Bockman
ROBERT T. BOCKMAN (S.C. BAR NO. 00757)
The Law Center
1525 Senate Street
Columbia, SC 29208
(803) 256-4028
rtbockman@gmail.com

/s/ Clinton G. Wallace
CLINTON G. WALLACE (S.C. BAR 106209)
The Law Center
1525 Senate Street
Columbia, SC 29208
(803) 567-3929

March 5, 2025

¹ In the appeal before the Court of Appeals, the Professors Davis and Wallace submitted an amicus brief in support of the DOR to which the Court of Appeals directed Amazon and DOR to respond, and the Court of Appeals requested that the *amici* participate in oral arguments.

RECEIVED

Mar 05 2025

S.C. SUPREME COURT

EXHIBIT A