

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.

PROOF OF SERVICE

This is to certify that I, Clinton G. Wallace, have served all parties to this matter with a copy of the **Motion for Leave to File the Brief of Amici Curiae Tax Law Professors Tessa R. Davis and Clinton G. Wallace** by emailing to addresses of for each of the below-listed counsel:

Bryson M. Geer, Esquire

bryson.geer@nelsonmullins.com

John C. von Lehe, Jr., Esquire

john.vonlehe@nelsonmullins.com

Nelson Mullins Riley & Scarborough LLP

151 Meeting Street / 6th Floor

PO Box 1806

Charleston, SC 29401-2239

C. Mitchell Brown

mitch.brown@nelsonmullins.com

Nelson Mullins Riley & Scarborough LLP

1320 Main St. / 17th Floor

Columbia, SC 29201

Carter G. Phillips, Esquire

cphillips@sidley.com
Sidley Austin LLP
1501 K Street NW
Washington, DC 20005

Robert N. Hochman
rhochman@sidley.com
Neil H. Conrad
nconrad@sidley.com
Sidley Austin LLP
One South Dearborn Street
Chicago, IL 60603

Attorneys for Appellant

Jason P. Luther
jason.luther@dor.sc.gov
South Carolina Department of Revenue
300A Outlet Pointe Blvd.
Columbia, SC 29210

Tracey C. Green
tgreen@burr.com
Chad N. Johnston
cjohnston@burr.com
Burr & Forman LLP
1221 Main St., Suite 1800
Columbia, SC 29201

Lauren Acquaviva
lauren@vivalawsc.com
The Acquaviva Law Firm, LLC
672 Marina Drive, Suite 101
Charleston, SC 29492

Attorneys for Respondent

Respectfully submitted,

/s/ Clinton Wallace
CLINTON G. WALLACE
The Law Center
1525 Senate Street
Columbia, SC 29208
(803) 567-3929
clint.wallace@gmail.com

March 5, 2025