

The South Carolina Court of Appeals

Watertoys, LLC, d/b/a Tidalwave Watersports,
Appellant,

v.

South Carolina Department of Revenue, Respondent.

Appellate Case No. 2024-000962

ORDER

On May 7, 2025, Respondent filed a motion to strike the record on appeal, arguing it included matters not presented to the Administrative Law Court (ALC). Appellant responded, indicating it believed the ALC relied on calculations found in one of the documents and that it was not clear whether another of the documents was utilized by the ALC. Respondent filed a reply. We hold this appeal in abeyance for thirty days to allow Appellant to demonstrate how pages 21-39 and 43-48 of the April 30, 2025 record on appeal were before the Administrative Law Court (ALC), including any proof of the same. Upon receipt of Appellant's response, Respondent shall have fifteen days in which to file a return. We will decide Respondent's motion to strike the record on appeal upon receipt of Respondent's return to Appellant's response.



FOR THE COURT

Columbia, South Carolina

cc:

Thomas R. Goldstein, Esquire
Marcus Dawson Antley, III, Esquire

FILED
Jun 23 2025

Wayne Allen Myrick, Jr., Esquire
Jason Phillip Luther, Esquire

FILED
Jun 23 2025