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**Aug 07 2025**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
IN THE COURT OF APPEALS

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APPEAL FROM THE ADMINISTRATIVE LAW COURT  
Ralph King Anderson, III, Chief Administrative Law Judge

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Appellate Case No. 2024-000013

Administrative Law Court Case No. 19-ALJ-17-0416-CC

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Tractor Supply Company..... Appellant,

v.

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

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**MOTION OF THE CHAMBER OF COMMERCE  
OF THE UNITED STATES OF AMERICA AND THE SOUTH  
CAROLINA CHAMBER OF COMMERCE FOR LEAVE TO FILE  
AMICI CURIAE BRIEF IN SUPPORT OF APPELLANT**

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Pursuant to Rules 213 and 240 of the South Carolina Appellate Court Rules, the Chamber of Commerce of the United States of America (“U.S. Chamber”) and the South Carolina Chamber of Commerce (“State Chamber”) respectfully move for leave to file the accompanying amici curiae brief in support of appellant Tractor Supply Company.

The U.S. Chamber is the world’s largest business federation. It represents approximately 300,000 direct members and indirectly represents the interests of

more than three million companies and professional organizations of every size, in every industry sector, and from every region of the country. An important function of the U.S. Chamber is to represent the interests of its members before Congress, the Executive Branch, and the courts. To that end, the U.S. Chamber regularly files amicus briefs in cases, like this one, that raise issues of concern to the nation's business community.

The State Chamber is a not-for-profit, statewide organization with a mission of serving as the leading voice for business in South Carolina and a vision of making South Carolina's economy the most vibrant in the United States, creating opportunity and prosperity for all. The State Chamber's membership is comprised of businesses from across the state and across industries, from startups and family-owned businesses to multi-national enterprises—all of whom call South Carolina home. The State Chamber aims to protect the interests of South Carolina's business community by identifying and addressing issues that may impair economic development and growth, and routinely participates in state and federal litigation as an amicus.

Amici have a strong interest in ensuring that the business community can predict its tax obligations in advance, and they regularly file amicus briefs to help courts ensure such predictability at the state and federal levels. *See, e.g.,* U.S. Chamber & S.C. Chamber Amici Br., *Amazon Servs. v. S.C. Dep't of Revenue*, No. 2024–000625 (S.C. S. Ct., filed Nov. 19, 2024); *see also* U.S. Chamber Amicus Br., *Schwarz v. Comm'r of Internal Revenue*, No. 12347–20 (U.S. Tax Ct., filed July

10, 2025); U.S. Chamber Amicus Br., *Coca-Cola Co. v. Comm’r of Internal Revenue*, No. 24–13470 (11th Cir., filed Mar. 18, 2025); U.S. Chamber Amicus Br., *3M Co. v. Comm’r of Internal Revenue*, No. 23–3772 (8th Cir., filed Feb 14, 2024). The decision below undermines that interest by, among other things, weakening the established rule that doubts about the meaning of tax statutes are resolved in the taxpayer’s favor. Ensuring that courts follow that rule and maintain the predictability of the tax laws has great importance for amici and their members, in South Carolina and nationally.

This Court and the South Carolina Supreme Court have previously granted the U.S. Chamber and the South Carolina Chamber leave to file amicus briefs on tax issues multiple times. *See* Order, *Amazon Servs., LLC v. S.C. Dep’t of Revenue*, No. 2019–001706 (S.C. Ct. App. June 30, 2021); Order, *Amazon Servs., LLC v. S.C. Dep’t of Revenue*, No. 2024–000625 (S.C. S. Ct. June 20, 2024); Order, *Amazon Servs., LLC v. S.C. Dep’t of Revenue*, No. 2024–000625 (S.C. S. Ct. Dec. 10, 2024). Amici respectfully ask that this Court likewise allow them to file a brief here.

Amici’s brief will assist this Court by discussing the important rule that ambiguities in tax statutes are resolved in the taxpayer’s favor, and the various ways in which the ALC’s decision undermines that important rule. Amici’s brief will also discuss the damage that the ALC’s approach threatens to inflict on the business community and the economy as a whole. Given their broad experience with the interplay between business interests and the tax laws, amici are well situated to aid the Court by providing their perspective on these issues.

## CONCLUSION

Because amici have an identifiable interest in this matter satisfying South Carolina Appellate Court Rule 213, amici respectfully ask that the Court grant this motion and accept amici's accompanying brief.

s/ Stephen M. Cox

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Dated: August 7, 2025

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