

The South Carolina Court of Appeals

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

v.

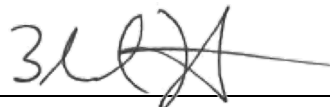
South Carolina Department of Revenue, Respondent.

Appellate Case No. 2024-000962

ORDER

On May 7, 2025, Respondent filed a motion to strike the record on appeal, arguing the record on appeal 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. The court held the 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 ALC, including any proof of the same. Respondent was provided fifteen days in which to file a return.

On July 21, 2025, Appellant filed a response as requested, arguing some of the matters were properly included in the record on appeal but acknowledging others were not. Also on July 21, 2025, Appellant filed a motion to supplement the record with all contested matters or to remand for the ALC to hold a summary judgment hearing. Respondent filed a return, maintaining its opposition to the inclusion of the contested matters. After careful consideration, we deny Appellant's motion to remand or supplement the record and grant Respondent's motion to strike in full. Therefore, we strike the April 30, 2025 record on appeal. Appellant shall serve and file an amended record on appeal within ten days of the date of this order that omits pages 21-39 and 43-48.



J.

FOR THE COURT

Columbia, South Carolina

cc:

Thomas R. Goldstein, Esquire
Marcus Dawson Antley, III, Esquire
Wayne Allen Myrick, Jr., Esquire
Jason Phillip Luther, Esquire

FILED
Sep 08 2025
