

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Case No. 24-ALJ-17-0391-IJ

Appellate Case No. 2025-001745

South Carolina Department of Revenue, Respondent,

v.

Market Hall, LLC d/b/a Soda City Market Appellant.

**SOUTH CAROLINA DEPARTMENT OF REVENUE'S MOTION FOR EXTENSION
FOR TIME**

Jason P. Luther, Esquire (Bar No. 78021)
Thomas C. Hughes, Esquire (Bar No. 105166)
South Carolina Department of Revenue
300-A Outlet Point Boulevard
Columbia, South Carolina 29210
Telephone: (803) 898-5785
Jason.Luther@dor.sc.gov
CourtOrders@dor.sc.gov

Columbia, South Carolina
March 25, 2026

RECEIVED

Mar 23 2026

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court Of Appeals

APPEAL FROM THE S.C. ADMINISTRATIVE LAW COURT

Honorable S. Phillip Lenski, Administrative Law Judge

Appellate Case No. 2025-001745
Administrative Law Court Case No. 24-ALJ-17-0391-IJ

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

v.

Market Hall, LLC, d/b/a Soda City Market,..... Appellant.

**RESPONDENT SOUTH CAROLINA DEPARTMENT OF REVENUE'S MOTION FOR
EXTENSION OF TIME**

Respondent South Carolina Department of Revenue respectfully moves this Court for a thirty-day extension of time to file its Initial Brief and Designation of Matter. The current deadline for the Respondent's Initial Brief and Designation of Matter is on or before Wednesday, April 1, 2026. A thirty-day extension would extend the deadline to Friday, May 1, 2026. Respondent sought and received consent from counsel for Appellant.

<Signature page to follow>



Thomas C. Hughes (S.C. Bar No. 105166)
South Carolina Department of Revenue
300A Outlet Point Boulevard
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Columbia, South Carolina
March 23, 2026

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THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Case No. 24-ALJ-17-0391-IJ

Appellate Case No. 2025-001745

South Carolina Department of Revenue, Respondent,

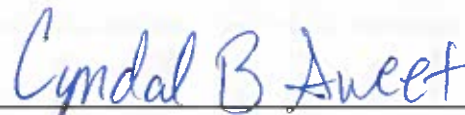
v.

Market Hall, LLC d/b/a Soda City Market..... Appellant.

PROOF OF SERVICE

I hereby certify that I have served the South Carolina Department of Revenue’s Motion for Extension of Time by depositing a copy in the United States Mail, postage prepaid, as well as via electronic mail, on March 23, 2026, addressed to the Appellant’s attorneys of record, at the addresses provided in the Attorney Information System as noted below:

James Emerson Smith, Jr., Esquire
1422 Laurel Street
Columbia, SC 29201
E-Mail: james@jamesmithpa.com



Cyndal B. Sweet
South Carolina Department of Revenue

Columbia, South Carolina
March 23, 2026

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Mar 23 2026

SC Court of Appeals

From: [Cyndal Sweet](#)
To: [James Smith](#)
Cc: [Jason Luther](#); [Thomas C. Hughes](#); [Amber Hogan](#)
Subject: South Carolina Department of Revenue, Respondent vs. Market Hall, LLC d/b/a Soda City Market, Appellant / Appellate Case No.: 2025-001745
Date: Monday, March 23, 2026 1:55:00 PM
Attachments: [2026.03.23 DOR's Motion for Extension of Time.pdf](#)

Mr. Smith,

I am attaching the South Carolina Department of Revenue's Motion for Extension of Time, which we intend to file with the Court of Appeals this afternoon. I will be sure to copy you on the transmittal to the Court.

If you have any questions or need any further information from our office, please do not hesitate to reach out.

Thank you,

-Cyndal Sweet

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF THE GENERAL COUNSEL

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Mar 23 2026

SC Court of Appeals

300A Outlet Pointe Blvd.
Columbia, SC 29210



Main Line: 803.898.5130

Facsimile: 803.896.0171

March 23, 2026

VIA ELECTRONIC MAIL – ctappfilings@sccourts.org

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
1220 Senate Street
Columbia, SC 29201

Re: South Carolina Department of Revenue vs. Market Hall LLC d/b/a Soda City Market
Appellate Case No.: 2025-001745

Dear Ms. Kitchings:

Enclosed please find the South Carolina Department of Revenue's Motion for Extension of Time regarding the above-referenced matter. Also enclosed is a Proof of Service.

By copy of this letter, I am serving opposing counsel with a copy of the same.

If you should have any questions, please do not hesitate to contact me at 803-898-5110 or Thomas.Hughes@dor.sc.gov. If I am not available, you can reach my legal assistant, Cyndal Sweet, at 803-898-4071 or Cyndal.Sweet@dor.sc.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "TCH".

Thomas C. Hughes
Associate Counsel

TCH/cbs

Enclosure

cc: James Emerson Smith, Jr., Esquire