

**RECEIVED**

**Apr 17 2026**

**S.C. SUPREME COURT**

THE STATE OF SOUTH CAROLINA  
In The Supreme Court

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

Supreme Court Appellate Case No. 2024-000625

Opinion No. Op. 28319 (S.C. Filed March 18, 2026)

Appellate Case No. 2019-001706

Opinion No. Op. 6047 (S.C. Ct. App. Filed January 24, 2024)

Trial Court Case No. 17-ALJ-17-0238-CC

Amazon Services, LLC, ..... Petitioner,

v.

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

**PROOF OF SERVICE**

I, the undersigned, of the law offices of Nelson Mullins Riley & Scarborough LLP, attorneys for Petitioner, do hereby certify that I have served all counsel of record in this action with a copy of the document(s) set forth below under Supreme Court Order dated April 24, 2024.

Pleading(s):                      Petition for Rehearing

Counsel Served:                Via E-Mail:

Lauren Acquaviva, Esq.  
Viva Law Firm  
672 Marina Dr., Ste. 101  
Charleston, SC 29492  
[lauren@vivalawfirm.com](mailto:lauren@vivalawfirm.com)

Jason P. Luther, Jr., Esq.  
South Carolina Department of Revenue  
300A Outlet Pointe Blvd  
Columbia, SC 29210

[jason.luther@dor.sc.gov](mailto:jason.luther@dor.sc.gov)

Tracey Colton Green, Esquire  
Burr & Forman LLP  
1221 Main Street  
Suite 1800  
Columbia SC 29201  
[tgreen@burr.com](mailto:tgreen@burr.com)

Chad Nicholas Johnston, Esquire  
Burr & Forman LLP  
PO Box 11390  
Columbia SC 29211  
[cjohnston@burr.com](mailto:cjohnston@burr.com)

*Counsel for Respondent*

A handwritten signature in black ink that reads "Eileen Hindman". The signature is written in a cursive style with a horizontal line underneath it.

Eileen Hindman  
Senior Legal Administrative Assistant

April 17, 2026