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SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Case No. 2024-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.

**RESPONDENT SOUTH CAROLINA DEPARTMENT OF REVENUE'S  
DESIGNATION OF MATTER**

Pursuant to Rule 209 of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue proposes that the following items be included in the Record on Appeal:

**ORDERS**

- 1. Order and Notice of Hearing (April 18, 2025)
- 2. Order Enforcing Summons (August 4, 2025)

**PLEADINGS**

- 3. South Carolina Department of Revenue's Petition for Rule to Show Cause (November 8, 2024)
- 4. Market Hall LLC's Response to Rule to Show Cause (November 18, 2024)

5. South Carolina Department of Revenue's Memorandum of Authorities (June 16, 2025)
6. Market Hall LLC's Memorandum of Authorities (June 19, 2025)
7. South Carolina Department of Revenue's Motion for Rule to Show Cause (October 6, 2025)
8. Market Hall's Notice of Motion and Motion to Stay Order pending Appeal (October 6, 2025)

**TRANSCRIPTS**

9. Transcript of Administrative Law Court Hearing (May 20, 2025)

**EXHIBITS**

10. Petitioner's Exhibits 1-10
11. Respondent's Exhibit 3

The undersigned certifies that the South Carolina Department of Revenue's Designation of Matter to be included in the Record on Appeal complies with Rule 209(c), SCACR, and contains no matter which is irrelevant to the appeal.

Respectfully submitted,

s/ Thomas C. Hughes, Esq.

Thomas C. Hughes (S.C. Bar No. 105166)

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*Attorneys for Respondent South Carolina Department  
of Revenue*

Columbia, South Carolina  
May 1, 2026

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

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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 Initial Brief and the South Carolina Department of Revenue's Designation of Matter** by depositing a copy in the United States Mail, postage prepaid, as well as via electronic mail, on May 1, 2026, addressed to the Appellant's attorney of record, at the address 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](mailto:james@jamesmithpa.com)

*Amber N. Hogan*

Amber N. Hogan  
South Carolina Department of Revenue

Columbia, South Carolina  
May 1, 2026

**From:** [Amber Hogan](#)  
**To:** [James@JamesSmithPA.com](mailto:James@JamesSmithPA.com)  
**Cc:** [Thomas C. Hughes](#); [Jason Luther](#); [Allen Myrick](#); [Cyndal Sweet](#)  
**Subject:** South Carolina Department of Revenue, Respondent vs. Market Hall, LLC d/b/a Soda City Market, Appellant / Appellate Case No.: 2025-001745  
**Date:** Friday, May 1, 2026 5:26:00 PM  
**Attachments:** [2026.05.01 DOR's DOM.pdf](#)  
[2026.05.01 DOR's Initial Brief.pdf](#)  
[2026.05.01 Proof of Service.pdf](#)

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Mr. Smith,

Attached please find the South Carolina Department of Revenue's Initial Brief and Designation of Matter, which we intend to file in short order with the Court of Appeals this afternoon.

If you have any questions or need any further information from our office, please do not hesitate to give me a call.

Have a great weekend,  
Amber

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South Carolina Department of Revenue  
Office of General Counsel



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