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S.C. SUPREME COURT

THE STATE OF SOUTH CAROLINA
In The Supreme Court

APPEAL FROM THE ADMINISTRATIVE LAW COURT
Ralph King Anderson, III, Chief 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.

REPLY IN SUPPORT OF PETITION FOR REHEARING

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INTRODUCTION

The Department's Return confirms the need for rehearing. The Department does not dispute that there is an internal inconsistency in the majority's analysis of the statute, which demonstrates the ambiguity in its application and thus the statute itself. It does not explain how the majority's "integral"-versus-"incidental" framework is grounded in the statutory text. It cannot articulate a limiting principle for the majority's interpretation, conceding that "the outer limits of the reach of the [Sales and Use Tax] Act" will require "case-by-case," atextual determinations of "the specific activities, role, and control of the taxpayers" in future cases. In defending the result reached by the majority, the Department seeks to override the strict construction rule recognized in *Alltel Communications, Inc. v. South Carolina Dep't of Revenue*, 399 S.C. 313, 731 S.E.2d 869 (2012). It argues that a taxpayer's "advancement of a 'reasonable' argument is *insufficient* to prevail," Return 16 (emphasis added), but *Alltel* holds that a taxpayer should prevail when the tax law "is *reasonably susceptible* of an interpretation that will exclude such person." 399 S.C. at 321, 731 S.E.2d at 873 (emphasis added). And when confronted with the implications of the majority's ruling with respect to the meaning and significance of the 2019 marketplace facilitator amendments in Act 21 and the due process concerns identified in the Petition, the Department reverses its prior position on key issues and ignores undisputed evidence.

The Department claims that none of Amazon Services's arguments satisfy the standard for rehearing, but that is not true. The Petition addressed aspects of the Court's reasoning and implications of the Court's ruling that appear to have been "overlooked or misapprehended by the court," Rule 221(a), SCACR. That the Department is unable to directly and persuasively refute those points demonstrates that rehearing is warranted. The decision, in practical effect, seriously weakens the *Alltel* principle, giving the Department extremely broad discretion to impose new interpretations against taxpayers on a "case-by-case" basis even when the taxpayer's contrary

interpretation was reasonable. At a minimum, Amazon Services should have the opportunity to address the majority's "integral"-versus-"incidental" analysis, which was not previously briefed, and the Department's changed positions. Rehearing should be ordered.

ARGUMENT

I. The Department Does Not Defend the Internal Inconsistency in the Majority's Reasoning and Its Workaround Only Underscores That the Majority's Interpretation Does Not Read the Statute As a Whole.

The Petition identified a material inconsistency on page 7 of the opinion: the majority states that Amazon Services's interpretation "relies on words the statute does not contain—sale and seller," and in the same paragraph says that "the statutory definitions of '[b]usiness' and '[s]ale' together" determine who must remit sales tax. Pet. 4-5. The Department does not address this inconsistency. Instead, it offers an extended defense of the majority's result, asserting that "sale" and "seller" are "unhelpful" to Amazon Services's position based on reasoning the majority did not adopt. Return 10. That sidesteps the problem: the majority cannot on one hand employ the definition of "sale" to justify imposing the sales tax obligation on Amazon Services, while on the other hand conclude that Amazon Services's interpretation is unreasonable because it relied on that statutory definition. As the Petition explained, picking and choosing in this manner runs contrary to *Alltel*. Pet. 5.

The Department tries to work around this problem by arguing that "who" receives consideration for the exchange of tangible personal property does not matter. Specifically, it argues that "while there must be an exchange of tangible personal property for a consideration in order for there to be a sale/purchase, there is no statutory requirement that the consideration land directly in the wallet of the person 'in the business of selling' or the seller/retailer; instead, under the Act, the critical inquiry focuses on whether the taxpayer . . . effectuates the transfer of goods for a consideration, regardless of the amount of or how consideration is received by the person . . . and

irrespective of whether it comes in the form of the full sales price, or a fee or commission." Return 7. In a footnote, the Department goes further still, asserting that the 2016 version of the Sales and Use Tax Act did not require that "the 'retailer' or 'seller' . . . receive all—*or any*—of the consideration." *Id.* at 7 n.2 (emphasis added); *see also id.* at 10 ("the Act does not require the person obligated to collect and remit sales tax to receive all—*or any*—of the consideration for a sale" (emphasis added)). The Return thus reads the opinion to mean that a person can be "engaged . . . in the business of selling" without ever receiving any consideration in exchange for the transfer of tangible personal property to anyone.

The Department's construction thereby reads "for a consideration" out of § 12-36-100 entirely. If the consideration in a "sale" can flow to anyone—including parties wholly distinct from the entity claimed to be "selling"—then the consideration element imposes no limit at all. Any service provider whose fees are calculated by reference to a transaction would qualify as "engaged . . . in the business of selling," because someone, somewhere, transferred goods for some consideration. That is the limitless reading the Court's questions at oral argument identified. *See* Pet. 6-8. And, practically speaking, this reading results in an absurdity: it would mean that *multiple* entities—e.g., website hosting companies, logistics providers, advertising platforms, and payment processors—would be responsible for collecting sales tax on the *same* transaction. This is far from the most natural way to read the statutory provisions together—and certainly not the only reasonable way. Nothing in the statute *unambiguously* foreclosed Amazon Services's interpretation that the third-party sellers were "engaged . . . in the business of selling" because only they received "consideration" "for" the "exchange of tangible personal property" for third-party

sales.[1]

Because nothing in the statutory text unambiguously foreclosed that reading, and because the majority went beyond the statutory text to interpret the statute, this Court should have considered all of the arguments and evidence Amazon Services advanced to support its interpretation. *See* Pet. 8-9. On this critical point about the mode of statutory interpretation and construction, the Return has nothing to say.

II. The Department's "Whataboutism" Response Is a Concession That the Majority's Interpretation of the Statute Has No Principled Stopping Point.

The Department's Return demonstrates that even now it cannot articulate a limiting principle for the majority's interpretation. The Department argues that Amazon Services's concerns about the reach of the majority's holding are mere "whataboutism." Return 11-13. That misunderstands the issue. The question whether a statutory interpretation has a limiting principle is not rhetorical misdirection. It is a core element of statutory analysis. This Court itself recognized as much at oral argument, when Justice Few stated: "If there's no way to constrain the reach of this subsection, I think you've got ambiguity." Oral Arg. at 59:04–59:24; *see also Duke Energy Corp. v. S.C. Dep't of Revenue*, 415 S.C. 351, 355, 782 S.E.2d 590, 592 (2016) ("[R]egardless of how plain the ordinary meaning of the words in a statute, courts will reject that meaning when to accept it would lead to a result so plainly absurd that it could not have been intended by the General Assembly."). Even now, the Department dismisses that concern, leaving the majority's ruling

[1] The Department confuses the issues (*see* Return 17-20), but the evidence on this essential fact is undisputed. The sales proceeds flow from the customer's account into the Amazon Payments account, where they are held for the benefit of the third-party seller until the proceeds are disbursed. App. 248-49; Ex. 3, App. 910-11. Amazon Services never receives nor hold the sales proceeds; Amazon Payments holds the proceeds temporarily, but expressly for the benefit of the third-party seller. App. 271-72, 290-91; Ex. 3, App. 910-11. The customer never pays Amazon Services for anything. What Amazon Services receives is consideration from the third-party seller for services it provides to the third-party seller—not the customer.

without a workable limit.

The Department also does not seriously defend the majority's "integral" versus "incidental" distinction. As a threshold matter, the Department does not dispute that neither the ALC nor the Court of Appeals used that framework, or that the parties did not have the opportunity to brief it. On the merits, the Department asserts that the majority's guidance on this distinction—untethered to any language in the statute—was "merely illustrative" and not "necessary to decide the question of whether Amazon [Services] is in the business of selling tangible personal property." Return 13. If that is so, then the majority's opinion offers no limiting principle either. And the Department's assurance that it has "never taken the position" that payment processors or credit card companies are covered by the statute (*see* Return 12) is beside the point. The question is not what position the Department has taken to date; the question is what the statute requires as the majority has interpreted it. Administrative assurances are not a substitute for a principled legal standard, and taxpayers cannot rely on such assurances when planning their affairs. Without a principled legal standard, the Department's power to take a different enforcement position tomorrow is unconstrained—which is the problem that *FCC v. Fox Television Stations, Inc.*, 567 U.S. 239, 253 (2012), condemns. *See* Pet. 13.

The Department's Return confirms this problem. It does not deny that the opinion fails to provide a workable standard that distinguishes between "integral" and "incidental" service providers, admitting that the "outer limits of the reach of the Act" will need to be "determined on a case-by-case basis" based on a consideration of "the specific activities, role, and control of the taxpayers in those cases." Return 13; *see also id.* at 10 ("the logical inference is that 'in the business of selling' encompasses not only 'selling' *but all those profit-generating activities that are integral to a sale*" (emphasis added)). That open-ended, ad hoc interpretation shifts substantial power to

the Department to impose taxes on unstated and arbitrary post hoc criteria.

The Department also asserts that the fact "that there are no payment processors, credit card companies, banks, delivery companies, or advertisers who were parties to the contested case" means that "nothing about those separate service providers is an issue in this case." Return 12. But the breadth of a legal standard is always at issue when a court interprets a statute. This Court does not adopt statutory interpretations case-by-case, announcing rules that apply only to the taxpayer before it. It articulates standards of general applicability. And when the standard it articulated cannot be meaningfully distinguished from the activities of ordinary service providers, the standard has a problem—regardless of whether those service providers are parties.

III. The Department's Attempt to Breathe New Meaning Into the 2019 Marketplace Facilitator Amendments Further Underscores the Problems With the Majority's Decision.

The Petition demonstrated that the majority's approach had the unintended consequence of implying that the 2019 marketplace facilitator amendments are a nullity under the majority's interpretation of the statute. Pet. 9-10. Faced with this implication, the Department now reverses course. It previously argued that the 2019 amendments had no substantive effect on marketplace facilitators' obligation to collect sales tax for third-party sales, but now argues the opposite. That change in position—on a fundamental issue in the case—merits rehearing.

The Department's position earlier in this litigation and in its merits brief before this Court was that the amendments addressed only the physical nexus requirements that had changed due to *South Dakota v. Wayfair, Inc.*, 585 U.S. 162 (2018). The Department told this Court in its merits brief that "when adopting Act 21, the General Assembly understood that the law already in effect at that time required *all retailers* to remit and pay sales taxes for all sales it made, including sales of property owned by another person, and it was just clarifying that application applied to out-of-state retailers as well as in-state retailers." DOR Resp. Br. 42 (emphasis added). It said Act 21

"was a change in law for retailers that lacked a physical presence in the State . . . but it was not a change in law for Amazon [Services], who had a physical presence in the State starting in 2011." *Id.* at 44. And it said Act 21's "purpose [is] clarifying rather than changing existing law." *Id.* at 42.

All of those statements share a single premise: that the 2016 Act, on the Department's reading, already covered marketplace facilitators in the same way it would after Act 21. On that premise, the only "change" Act 21 effected was to extend that pre-existing obligation to entities that lacked a physical presence in South Carolina.

Faced with the futility problem identified by the Petition, the Department's Return tells a different story. It now argues that Act 21 had real, substantive work to do because "there are many online marketplaces doing business in South Carolina," and "[e]ach marketplace facilitator has a different business model and online sales platform, exercises varying levels of control, and utilizes different methods for online listings, storage, payment processing, shipping, and returns." Return 23. Act 21, the Department now says, was needed "(1) [to] update the language of the Act to reflect the existence of internet marketplaces, and (2) to ensure that all variations of marketplace facilitators and traditional brick and mortar stores are identified as having the same obligation to collect and remit sales tax." *Id.*

Each clause of the Department's latest explanation is a substantive change. Updating the statutory language to "reflect the existence of internet marketplaces" is a substantive change. Ensuring that "all variations of marketplace facilitators" have the obligation is a substantive change—because, on the Department's own admission, those variations have different business models. And describing Act 21 as needed to "identif[y]" those entities with this "obligation to collect and remit sales tax" is a substantive change because it describes a law that imposes a legal obligation on a new statutorily-defined category of "seller." Amazon Services has been arguing all

along that the 2019 marketplace facilitator amendments enacted a substantive change in the law and only now does the Department finally admit as much.

The Department argues that, because of these changes, Act 21 is not rendered superfluous by the majority's interpretation. According to the Department, "there are many online marketplaces doing business in South Carolina" and Act 21 was needed to reach all of them. Return 22-23. But there is no basis in the pre-2019 statute to distinguish between the marketplace facilitators that were—under the Department's view—already covered by that version of the statute from those that were not. And that is precisely why there was no reason for Amazon Services to believe that it—as opposed to the third-party sellers—was responsible for collecting sales tax on third-party sales before the 2019 changes took effect. The Department's revised account of what Act 21 accomplished—and whether it did more than merely "clarify"—only proves Amazon Services's point.[2]

As a backstop, the Department argues that extrinsic evidence like Act 21 "cannot be used to manufacture an ambiguity in the first instance." Return 23. But Amazon Services does not rely on Act 21 to *manufacture* an ambiguity. It relies on Act 21 to *confirm* one. The ambiguity is established by the text of the statute itself—illustrated by the disconnect between the majority's reading of "in the business of selling" and the Sales and Use Tax Act's own definition of "sale." Act 21 confirms that the Legislature shared Amazon Services's reading: it believed that a new law was needed to reach marketplace facilitators. And that is why it enacted such a comprehensive set

[2] The Department repeatedly notes that the "fact that Amazon created a new business model does not give them a pass on paying sales taxes." Return 26 n.19; *see also id.* at 28 n.21 ("the novelty of Amazon's marketplace business model [does not] render[] the Act inapplicable"). That is not, and never has been, Amazon Services's argument. The reason Amazon Services should not owe sales tax for third-party sales under the pre-2019 version of the Act is because the statute did not cover its conduct, which is why South Carolina, along with every other jurisdiction with a sales tax, enacted new marketplace facilitator legislation.

of changes tailormade to bring Amazon Services's business model—and the models of other marketplace facilitators—within the statute.

IV. The Department's Burden-of-Proof Argument Misunderstands *Alltel* and Confirms That the Majority's Decision Weakens the *Alltel* Rule.

The Petition explained why the majority's decision "significantly weakens the fundamental rule that 'any substantial doubt in the application of a tax statute must be resolved in favor of the taxpayer.'" Pet. 10 (quoting *Alltel*, 399 S.C. at 318, 731 S.E.2d at 872). The Department claims this is "hyperbole," Return 20, but the Return proves the opposite.

The Department argues at length that Amazon Services "bore the burden of proof" and that *Alltel* does not "flip" that burden. Return 13-16. This argument misapprehends what *Alltel* actually holds. *Alltel* is not about burdens of proof. It is a rule of statutory construction. *See Alltel*, 399 S.C. at 320-21, 731 S.E.2d at 872-73. This rule applies regardless of who bears the burden of proof at trial. The Department conflates a rule governing how courts interpret statutes with the procedural allocation of the burden of proof in a contested case.

This misunderstanding is important. If the mere fact that a taxpayer bears the burden of proof means that *Alltel* never applies—because the taxpayer must always prove the Department wrong—then *Alltel* is a nullity. The taxpayer in *Alltel* also bore the burden of proof. Yet this Court applied the rule of strict construction and reversed. *Id.* The Department's theory would overrule *Alltel* sub silentio.

The Department's willingness to use the majority's decision to dismiss *Alltel* is made even clearer when the Department addresses the dissent. The Department argues that the dissent's conclusion that Amazon Services's interpretation was reasonable does not support rehearing because, "under the standard of review established by S.C. Code Ann. § 1-23-610(B), and the precedent requiring a challenging taxpayer to prove by a preponderance of the evidence that the

Department's position is incorrect, absent a finding of an ambiguity, Amazon's advancement of a 'reasonable' argument is *insufficient* to prevail in this case." Return 16 (emphasis added). This view cannot be reconciled with *Alltel*. *Alltel* held that "where the language relied upon to bring a particular person within a tax law is ambiguous or is *reasonably susceptible* of an interpretation that will exclude such person, then the person will be excluded, any substantial doubt being resolved in his favor." 399 S.C. at 321, 731 S.E.2d at 873 (brackets, citation, and internal quotation marks omitted) (emphasis added). If a taxpayer offers a "'reasonable' argument as to why its activities fall outside the scope of the Act," Return 14, the taxpayer has necessarily shown that the law is "reasonably susceptible of an interpretation that will exclude such person," *Alltel*, 399 S.C. at 321, 731 S.E.2d at 873. There is no daylight between those linguistic formulations: A statute is ambiguous *because* it is reasonably susceptible of competing interpretations. *See, e.g.*, *S.C. Dep't of Social Servs. v. Lisa C.*, 380 S.C. 406, 416, 669 S.E.2d 647, 652 (S.C. Ct. App. 2008) ("If a statute is susceptible to two reasonable interpretations, it is ambiguous."). What would make a taxpayer's interpretation ***un***reasonable, and what would make a law ***not*** "reasonably susceptible" of an "interpretation that will exclude such person," is something in the text that unambiguously forecloses the taxpayer's interpretation. But nothing in the text of the statute does that here. And the one thing the majority pointed to—that "Amazon Services' interpretation . . . relies on words the statute does not contain [sale and seller]" (Op. at 7)—is simply incorrect given that a "statute must be read as a whole, and sections which are part of the same general statutory law must be construed together and each one given effect." *Higgins v. State*, 307 S.C. 446, 449, 415 S.E.2d 799, 801 (1992); *see also* Pet. 4-6; S.C. Code Ann. § 12-36-100 (statutory definition of "sale"); S.C. Code Ann. § 12-36-70 (statutory definition of "seller").

The Department's attempt to defend the majority's ruling by driving a wedge between

reasonableness and ambiguity misstates and undermines the *Alltel* rule. This Court should grant rehearing and reaffirm that a taxpayer's reasonable interpretation of the statute *is* sufficient to prevail.[3]

V. The Department's Defense of the Majority's Due Process Analysis Is Based on a Misunderstanding of Amazon Services's Argument and Continues to Ignore Undisputed Evidence.

As a threshold matter, the Department accuses Amazon Services of a "brazen about-face" for stating in the Petition that Amazon Services "has never argued that the Department formally invoked Act 21 to apply retroactively." Return 25-26. This accusation is misplaced. Each passage the Department cites makes the same point the Petition makes: that the *substantive obligation* the Department seeks to impose on Amazon Services is the obligation that Act 21 created. *See, e.g.*, App. 606 (Department "intend[ed] to subject Amazon Services retroactively to a tax that would *only be imposed by the proposed legislation*" (emphasis added)); App. 2008 ("*Fox Television* shows why the Department's attempt to give retroactive *effect* to the 2019 amendments must be rejected." (emphasis added)). None of those passages says the Department cited Act 21 in its assessment, and Amazon Services has never said so. The distinction the Petition draws—between formally invoking a statute and imposing its substance—is the same distinction that *Fox Television* draws. *See* Pet. 13. The point is, and always has been, that at the same time the Department was reassuring the Legislature that the substantive changes reflected in proposed Act 21 would not have retroactive effect, it was admitting that this litigation—in which the Department is attempting to impose a sales-tax obligation on a marketplace facilitator—would have "some retroactivity . . .

[3] Ruling for Amazon Services in this dispute would not "mean that every taxpayer challenge would result in a decision against the Department." Return 22 n.15. A taxpayer would prevail only if its interpretation were *objectively* reasonable. The taxpayer's subjective "beliefs" do not control.

specific to that one company." Ex. 194, App. at 1287 at 7:10-18.

The Department argues that "there is nothing retroactive" about applying the 2016 statute to Amazon Services with respect to third-party sales. Return 24-27. But the due process problem is not that the 2016 statute was applied; it is the *interpretation* under which it was applied. When the Department's own Director told the Legislature that "[t]here is no law related to taxation of third party sales" and that new legislation was needed to "close[] the gap," he was confirming that the pre-2019 statute, as understood by the Department itself, did not cover marketplace facilitators. The Department cannot tell the Legislature one thing and this Court another.

The Department next characterizes the Director's statements as "easily explainable with the full and proper context." Return 27 n.20. But the explanations do not withstand scrutiny. The Department suggests that the statement that "there is no law related to taxation of third party sales" was really "a reference to the lack of clarity regarding third-party sellers who lacked a physical nexus to the state, following the *Wayfair* decision." *Id.* That explanation is refuted by the Director's own testimony. When the Chairman of the Legislative Oversight Committee asked, "One more time, the *Wayfair* decision is not this, this is something else?", the Director answered: "That is correct. This is something completely different." Ex. 199, App. 1287 at 2:45:14–2:46:01. He was distinguishing the marketplace facilitator legislation from *Wayfair*, not equating the two.

The Department also argues that the Director's "nobody has to guess" statement "came on the heels of a lengthy explanation by the Director regarding the correlation between online marketplaces and the Department's longstanding policy regarding consignor/consignee relationships." Return 27 n.20. But the very point of the Director's testimony was that the existing consignment analogy was insufficient—that is why he was asking for new legislation to "make it very clear." Ex. 196, App. 1287 at 1:57:15–1:58:58. If the existing statute already clearly covered

Amazon Services, the Director's request for new legislation was unnecessary.

Finally, the Department argues that Amazon Services "should have been on notice" of its obligations because of the five-year moratorium, Revenue Ruling 14-4, and Department Information Letter 15-19. Return 28-30. But the moratorium exempted Amazon Services from *all* sales tax—including on its own first-party sales. It said nothing about whether Amazon Services was independently obligated to collect sales tax on third-party sales. And the same is true of Revenue Ruling 14-4 and Department Information Letter 15-19, both of which were about constitutional nexus requirements. *See* Revenue Ruling 14-4 ("This Opinion reflects the Department's official position regarding sales and use tax nexus at this time."); Department Information Letter 15-19 ("Effective January 1, 2016, the special nexus provision in Code Section 12-36-2691 no longer applies."). The Department concedes that "[t]here was no further guidance regarding the payment of sales taxes on third-party merchant sales on Amazon.com." Return 30. That concession is dispositive. Where a taxing authority provides "zero guidance" on a tax obligation—and its own Director admits "[t]here is no law" covering that obligation—the fair-notice guarantee of the Due Process Clause has not been satisfied.

CONCLUSION

For the foregoing reasons and those in the Petition, Amazon Services respectfully requests that this Court grant the Petition for Rehearing and rehear this matter.

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