

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

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SC Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Chief Administrative Law Judge

Appellate Case No.: 2024-000013

Administrative Law Court Case No. 19-ALJ-17-0416-CC

Tractor Supply Company Appellant,

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

**SOUTH CAROLINA DEPARTMENT OF REVENUE'S MOTION TO RELIEVE
JASON P. LUTHER AS COUNSEL FOR RESPONDENT**

Pursuant to Rule 240 and 264(b) of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue ("Department") respectfully moves this Court for an Order relieving Jason P. Luther as Counsel for the Department in the above-styled matter. The Department hereby consents to Mr. Luther's withdrawal of representation as he recently departed the agency to serve as an Administrative Law Judge. The Department will continue to be represented in this matter by the undersigned.

Accordingly, the Respondent South Carolina Department of Revenue respectfully moves this Court for an Order relieving Mr. Luther as Counsel.

<Signature page to follow>

Respectfully Submitted,

s/ Marcus D. Antley, III

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W. Allen Myrick (S.C. Bar No. 14718)

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

PROOF OF SERVICE

I, the undersigned Paralegal with the South Carolina Department of Revenue, attorneys for the Respondent, hereby certify that I have served all counsel listed below with a copy of the South Carolina Department of Revenue's Motion to Relieve Jason P. Luther as Counsel for Respondent via electronic mail at the address(es) listed in the Attorney Information System as follows:

C. Mitchell Brown
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Counsel for Appellant, Tractor Supply Company

Amber N. Hogan

Amber N. Hogan
Senior Paralegal

August 10, 2026

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

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SC Court of Appeals

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August 10, 2026

VIA ELECTRONIC MAIL to ctappfilings@sccourts.org

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

**Re: Tractor Supply Company v. South Carolina Department of Revenue
Appellate Case No.: 2024-000013**

Dear Ms. Kitchings:

Enclosed for filing please find the South Carolina Department of Revenue's Motion to Relieve Jason P. Luther as Counsel for the Respondent in the above-referenced matter. I am also enclosing a Proof of Service.

By copy of this letter to all counsel of record, we are serving them with a copy of the same.

With kind regards, I am

Sincerely,

Marcus D. Antley III, Esquire

MDA/anh
Enclosures

c: C. Mitchell Brown, Esq.
Bryson M. Geer, Esq.
John C. von Lehe, Jr., Esq.
Robert T. Streisel, Esq.
The Honorable Jason P. Luther
(all via electronic mail)