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Aug 13 2026

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

Appeal From the South Carolina Administrative Law Court

S. Phillip Lenski, Administrative Law Judge

Docket 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.

APPELLANT’S MOTION FOR EXTENSION OF TIME TO SERVE RECORD ON APPEAL

Appellant Market Hall, LLC, d/b/a Soda City Market (“Market Hall”), by and through undersigned counsel, respectfully moves pursuant to Rules 240 and 263(b), SCACR, for a brief extension of time through September 7, 2026, within which to serve the Record on Appeal required by Rule 210(a), SCACR. In support of this Motion, Appellant respectfully shows the Court as follows:

1. This appeal arises from a final order of the South Carolina Administrative Law Court enforcing a summons issued by Respondent South Carolina Department of Revenue.

2. Following an earlier dismissal of the appeal as interlocutory, this Court entered an Order on October 29, 2025, granting Appellant's motion to reinstate the appeal.
3. Appellant thereafter continued to prosecute the appeal, including obtaining the transcript and completing the initial briefing required by the South Carolina Appellate Court Rules.
4. Appellant served its Initial Reply Brief on Respondent on July 7, 2026.
5. Pursuant to Rule 210(a), SCACR, Appellant was required to serve the Record on Appeal within thirty days after service of the last brief. Accordingly, the Record on Appeal was due to be served on August 6, 2026.
6. Through inadvertent calendaring oversight by undersigned counsel, the thirty-day deadline for service of the Record on Appeal following service of Appellant's Initial Reply Brief was not properly calendared, and the Record was not served by August 6, 2026.
7. Upon recognizing the omission, undersigned counsel acted promptly to address the missed deadline and has begun assembling and preparing the Record on Appeal, including the materials designated by the parties pursuant to Rule 209, SCACR.
8. This appeal has been actively prosecuted throughout the proceedings. The failure to timely serve the Record on Appeal was an inadvertent procedural oversight and was not the result of abandonment of the appeal or an intention to delay these proceedings.
9. The requested extension is brief. Appellant requests an extension through September 7, 2026, thirty days beyond the original August 6 deadline, to permit counsel to complete,

paginate, index, and serve the Record in conformity with Rule 210 and the applicable requirements of Rule 267, SCACR.

10. No prejudice will result to Respondent from the requested extension. Pursuant to Rule 211(a), SCACR, the parties' Final Briefs are not due until twenty days after service of the Record on Appeal. Respondent therefore will receive the full time provided by the Rules for preparation and filing of its Final Brief notwithstanding the requested extension.
11. Counsel for Appellant requested Respondent's consent to the relief requested herein. As of the time of filing this Motion, Respondent had not yet advised whether it consents to or opposes the requested extension.
12. Rule 263(b), SCACR, provides that the time prescribed by the appellate rules for performing any act, other than the time for serving a notice of appeal under Rules 203 and 243, may be extended by the appellate court or a judge or justice thereof. The deadline involved here is therefore one the Court has authority to extend.
13. Under these circumstances—including Appellant's active prosecution of the appeal, the inadvertent nature of the missed deadline, counsel's prompt action upon discovering the omission, the relatively short extension requested, and the absence of prejudice to Respondent—Appellant respectfully submits that relief under Rule 263(b) is appropriate.

WHEREFORE, Appellant Market Hall, LLC, d/b/a Soda City Market respectfully requests that this Court grant an extension of time through September 7, 2026, within which Appellant may serve the Record on Appeal pursuant to Rule 210(a), SCACR, and grant such other and further relief as the Court deems just and proper.

Respectfully submitted,

August 13, 2026

Respectfully Submitted,

s-James E. Smith, Jr.
James E. Smith, Jr.
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Attorney for Appellant

PROOF OF SERVICE

I hereby certify that on this 13th day of August 2026, I served a copy of the foregoing Motion to Extend Time for Appellant to the Record on Appeal upon all counsel of record by AIS Email.

W. Allen Myrick, Esq., - Allen.Myrick@dor.sc.dov
South Carolina Department of Revenue
Attorneys for Respondent

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