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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.

RECORD ON APPEAL

s-James E. Smith, Jr.

James E. Smith, Jr.

James E. Smith, Jr., PA

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**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

South Carolina Department of Revenue,

Petitioner,

v.

Market Hall, LLC, d/b/a Soda City Market,

Respondent.

Docket No. 24-ALJ-17-0391-IJ

**ORDER AND NOTICE OF
HEARING**

This matter is before the South Carolina Administrative Law Court (ALC or court) pursuant to a Petition for Rule to Show Cause filed on November 8, 2024, by the South Carolina Department of Revenue (Petitioner or Department). Market Hall, LLC d/b/a Soda City Market (Respondent) is a South Carolina Limited Liability Company organized and existing under the laws of the State of South Carolina with its principal place of business in Richland County, South Carolina. In its Petition, the Department requests the court to order the Respondent to appear and show cause why it should not be required to comply with the Department's Revised Summons, and further, why it should not be held in contempt for failure to so comply.

IT IS HEREBY ORDERED that a hearing on the Petition for Rule to Show Cause is scheduled to begin before the Honorable S. Phillip Lenski, Administrative Law Judge, **at 10:00 a.m. on Tuesday, May 20, 2025,** at the **Administrative Law Court, 1205 Pendleton Street, Edgar Brown Building, Second Floor, Suite 224, Columbia, South Carolina.**

1. This hearing will be conducted in accordance with the Rules of Procedure of the Administrative Law Court, a copy of which is available online at www.scalc.net or from the Clerk of the Court.
2. All parties are notified to bring to the hearing all documents, records, and witnesses needed to present the party's case. If special equipment is required for the presentation of evidence, the party presenting the evidence is responsible for obtaining the equipment and its custody.
3. Subpoenas are available to the parties pursuant to S.C. Code Ann. § 1-23-320(d) and the rules of the court, to compel the attendance of witnesses or for the production of documents at the hearing. The parties are responsible for service of subpoenas.
4. An attorney representing a party must file a Notice of Appearance within ten (10) days of

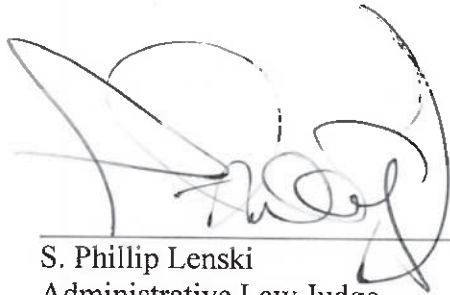


service of this Notice, unless previously filed with the court.

5. **FAILURE BY A PARTY TO APPEAR AT THE HEARING MAY RESULT IN:**

- a. A finding that the party who fails to appear does not object to the relief of which notice has been given;
 - b. Dismissal of the case or striking of the pleading of the party who fails to appear;
 - c. Exclusion of evidence proffered by the party who fails to appear; or
 - d. Such other rulings as are deemed appropriate by the Administrative Law Judge.
6. **For good cause shown**, the parties may request a continuance in writing no later than 24 hours prior to the scheduled hearing date. Failure to timely request a continuance may result in the imposition of court costs and court reporter fees.
7. In case of settlement or dismissal, failure of the parties to inform the court prior to the scheduled hearing that the hearing is not necessary may result in imposition of court costs and Court Reporter fees against the parties.

AND IT IS SO ORDERED.



S. Phillip Lenski
Administrative Law Judge

April 18, 2025
Columbia, South Carolina

CERTIFICATE OF SERVICE

I, Erika S. Easler, hereby certify that I have this date served this Order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, or by electronic mail to the address provided by the party(ies) and/or their attorney(s)



Erika S. Easler
Judicial Law Clerk

April 18, 2025
Columbia, South Carolina



**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

South Carolina Department of Revenue,

Petitioner,

vs.

Market Hall, LLC, d/b/a Soda City Market,

Respondent.

Docket No. 24-ALJ-17-0391-IJ

ORDER ENFORCING SUMMONS

APPEARANCES: For the Department:

Jason P. Luther, Esq.
Thomas C. Hughes, Esq.

For the Respondent:

James E. Smith, Jr., Esq.

STATEMENT OF THE CASE

This case is before the Administrative Law Court (ALC or court) pursuant to a Petition for Rule to Show Cause filed on November 8, 2024, by the South Carolina Department of Revenue (Department). The Department asserts that Market Hall, LLC, d/b/a Soda City Market (Respondent or Soda City) failed to comply with two administrative summonses to produce certain business records related to its vendors. The Department requests that this court order Soda City's registered agent, L. Emile DeFelice, to appear and show cause why he should not be required to comply with the summonses and why he should not be held in contempt for his failure to comply.

A hearing on the petition was held on May 20, 2025, at the ALC in Columbia, South Carolina. After careful consideration of the evidence presented, the parties' arguments, and the applicable law, the court finds that the Department had the authority to issue the summonses and that Soda City is required to comply.¹

BACKGROUND

The Respondent owns and operates Soda City Market, a weekly street market located in Columbia, South Carolina. Soda City has roughly 7,000 to 10,000 visitors and between 150 and 220 vendors every Saturday. To participate in Soda City Market, prospective vendors must submit

¹ As explained below, in light of the evidence and testimony presented at the hearing, Soda City's compliance is only disputed as to one of the summonses issued by the Department. Accordingly, this order of enforcement is limited to that remaining summons.



an online application to the Respondent. The Respondent requires its vendors to have, among other things, a South Carolina retail license, which must be disclosed in the application, along with various contact and business information.

On or about June 5, 2024, an authorized agent of the Department delivered an administrative summons to the Respondent (First Summons). The First Summons directed the Respondent to produce certain specified records to the Department on or before June 12, 2024. Specifically, the First Summons sought copies of certain business records allegedly in the Respondent's custody and control related to Elevation Catering, LLC, a/k/a Bubblelicious Waffles LLC, Cedric McEachin, and Felicia Mack (collectively, Bubblelicious). More specifically, the First Summons sought:

- All **Business Records** related to Contracts/agreements/applications with Elevation Catering, LLC/Bubblelicious for the period Jan 2020 – Current;
- A copy of all **Titles** evidencing any ownership interest by the Taxpayer in personal property (anything other than land) and for each, produce a copy of the most recent ad valorem tax bill. In lieu of producing a copy of the actual titles, you may produce a list of each item of personal property, and the list should contain sufficient information to identify both the specific property as well as the present location of the property. Identifying information for the personal property should include such things as Make, Model, Year, VIN, Tag Number, Serial Number, or any other unique number that identifies the property;
- For each **Bank** Account of any kind in which the Taxpayer has an ownership interest, including, but not limited to, every checking account, savings account, money market account, and produce a copy of the last month's bank statement. If not all bank statements are available, you are required to produce a list containing all of the accounts. For each account, the list must include the name of the financial institution, the routing number, and the account number; and
- A list of the Taxpayer's **Current Employers**. The list should contain the name, address, and telephone number of each employer, the amount received from each employer per week or month. If a list is not available or not in existence, you are required to bring the last or latest written document(s), of any kind, that includes any piece of the aforementioned requested information.

On or about June 8, 2024, an authorized agent of the Department delivered an administrative summons to the Respondent (Second Summons). The Second Summons directed the Respondent to produce certain specified records to the Department on or before June 28, 2024. Specifically, the Second Summons sought copies of certain business records allegedly in the Respondent's custody and control related to Soda City Market's vendor applications for calendar year 2024. More specifically, the Second Summons sought:

- All **Business Records** related to Soda City Market Vendor Applications for the period 2024; and
- Owner Name - Vendor Name - E-mail - Phone Number- Production Address - Website Link - Vendor Category - SC Retail License - Dates of Vendor Attendance.

The Department asserts that the Respondent failed to respond to or otherwise comply with the First and Second Summons. The Respondent contends that it fully complied with the First Summons and provided the requested information with respect to Bubblelicious. As to the Second Summons, the Respondent contends that the summons is a fishing expedition and that it would be unduly burdensome to provide the requested information when the Department could seek it directly from the vendors.

By letter dated August 15, 2024, counsel for the Department communicated with the Respondent in an effort to facilitate the production of the requested information. The letter included two revised versions of the previously issued summonses (Revised Summonses) and requested the information be provided to the Department by August 30, 2024.² The letter and Revised Summonses were delivered to the Respondent by an authorized agent for the Department and also sent via USPS and email.

The first revised summons (First Revised Summons) sought:

- All **Business Records** related to contracts/agreements/applications with the above entity and Market Hall LLC for the period January - July 2024; and
- Copies of all Business Record related to Elevation Catering, LLC, Bubblelicious Waffles, LLC, Cedric McEachin, and Felicia Mack for the period of January 2020 through July 2024. These Business Records include, but are not limited to contracts, agreements with Market Hall, LLC , or vendor applications to be a member of the Soda City Market.

The second revised summons (Second Revised Summons) sought:

- All Business Records related to All Soda City Market Vendor Applications for the period January - July 2024;
- Owner Name- Vendor Name- E-mail- Phone Number- Production Address- Website Link- Vendor Category- South Carolina Retail License Number- Frequency of a vendors participation at Soda City (per their application);
- Copies of all Soda City Market Vendor Applications for the period of January 2024 through July 2024;

² With the issuance of the more narrowly tailored Revised Summonses, the Department no longer seeks the information requested in the First Summons and Second Summons.

- Copies of all documents listing the business information for every Soda City vendor or member for 2024, to include the vendors name, email address, phone number, business name (legal and d/b/a), production address, website link(s), vendor category, South Carolina Retail License number, and frequency of the vendors participation of Soda City Market in 2024.

On August 20, 2024, Mr. DeFelice, President of Soda City, contacted Bailie Campbell, a Revenue Officer with the Department, regarding the Revised Summonses and emailed certain information to her. The Department maintains, however, that this information was not fully responsive to the Revised Summonses.

On August 29, 2024, the Department granted the Respondent's request for a thirty-day extension to respond to the Revised Summonses to allow the Respondent's counsel an opportunity to review the request. This made September 30, 2024, the due date to respond to the Revised Summonses.

On October 10, 2024, counsel for the Department sent a follow up email to counsel for the Respondent noting that the Department had not received any response to the Revised Summonses and requesting the information that was due on September 30, 2024.

On November 8, 2024, the Department filed the Petition for Rule to Show Cause why Mr. DeFelice should not be required to comply with the Department's Revised Summonses, and further, why he should not be held in contempt for his failure to comply. The Department maintained that, as of the date of its filing, the Respondent has neither appeared nor produced any of the records sought or requested in the Revised Summonses.

On November 18, 2024, the Respondent filed a Response to Rule to Show Cause asserting that it has fully complied with respect to the portions of the Revised Summonses that are not unduly burdensome. It maintained that it supplied information regarding Bubblelicious but argued that information relating to the remaining vendor applications is not within its custody or control. It further argued that the Department should be required to seek that information directly from the vendors. The Respondent reiterated that the Department's request for the remaining vendor information is a fishing expedition and that it would be unduly burdensome to provide that information when the Department can seek that information directly from the vendors.

At the hearing, Bailie Campbell and Jeffrey Moore testified on behalf of the Department. Ms. Campbell is a collections supervisor at the Department with a focus on businesses. In that role, she conducts compliance checks, including ensuring that businesses have retail licenses and

that out-of-state businesses are remitting sales tax for sales in this State. For festivals and markets like Soda City, this entails obtaining vendor license and tax information to compare to Department records to ensure compliance.

With respect to Bubblelicious, Ms. Campbell testified that its retail license was revoked due to noncompliance, specifically for sales tax issues. Thereafter, Bubblelicious applied multiple times for a retail license under different names, all of which were denied by the Department. The Department then became aware that Bubblelicious was still operating, including at Soda City. She testified that the Department attempted to contact Bubblelicious but did not receive a response from the operators. She reached out to Soda city via email to request information related to Bubblelicious, specifically who was registered for that vendor at that particular time. In response, she was told the information was available online. However, she testified that the only thing available publicly was the business name or doing-business-as name, not the name of the entity that is licensed or the individual operating it, which can often be different from the business name. Therefore, that information was insufficient for her purposes. She noted that Soda City gathers various vendor business and contact information from prospective vendors in their applications, which is the information she was seeking. She, therefore, issued a summons to Soda City seeking contact and business information regarding Bubblelicious. She also issued a second summons for Soda City vendor application and attendance information for other vendors. After not receiving a response, she reached out to Mr. DeFelice, who told her that she could do her own research.

Accordingly, the Department then issued the Revised Summonses. In response, Soda City provided a partial response with an imprecise list of Bubblelicious' transactions with or at Soda City, the name of who it had on file for Bubblelicious, and certain contact information, including an address and email address. The Department did not receive any attendance records, contracts, or agreements pertaining to Bubblelicious. She also testified that an email from Mr. DeFelice that was sent to "Cedric"—a name not listed on Bubblelicious' Soda City vendor application—shows that Soda City is in possession of more information than it acknowledged. Ms. Campbell testified that Soda City never asserted that they were not in possession of the requested information. As for the master list of vendors, the Department did not receive any response. After reaching out to Soda City, Mr. DeFelice sent an email purportedly containing vendor application information, but Ms. Campbell testified that the included hyperlink was nonfunctional.

While Ms. Campbell could not recall a market she has summoned for a list of all its vendor information, she maintained that most markets and festivals comply willingly. In response to questions from counsel inquiring why she did not go to the vendors directly, she testified that, while it is possible to request information from vendors directly, they are typically more forthcoming with information with third parties than they are with the State. Ms. Campbell also noted that the Department prefers to have a taxpayer's information before having to contact them directly so they can complete compliance reviews and back-end work beforehand. She reiterated that the Department routinely requests and receives the same vendor information sought from Soda City from festivals, markets, and malls throughout the State. Ms. Campbell asserted that the Department has the authority to ask any person it considers proper for information related to matters it has the authority to investigate, and that the Department has the authority to investigate and determine whether retailers have retail licenses and are paying their taxes. She maintained that the Department is not seeking to fine or penalize Soda City, it simply wants Soda City to comply with the summonses.

Jeffrey Moore, a revenue officer with the Department, also testified. As part of his role, Mr. Moore issues summonses for the Department, most often to banks, and has only issued summonses for special events roughly three times in his career because most comply voluntarily with information requests. With respect to this case, Mr. Moore testified that he issued the summonses to Soda City. He testified that he had trouble serving Mr. DeFelice personally, who refused to open the door of his residence when he tried to deliver the summons to him.

On behalf of Soda City, Mr. DeFelice and Stephen Ruxton testified. Mr. DeFelice testified that Soda City routinely interacts with officials from other State agencies, including law enforcement and the fire department, both of which help monitor and regulate the event. He does not object to regulators performing compliance and enforcement work when the market is operating. He believes that it demonstrates that State regulators care about compliance. He opined that enforcing regulations during operations communicates to other vendors that compliance is important and will be enforced.

With respect to Bubblelicious, Mr. DeFelice spoke to the difficulties communicating and dealing with the owners, a husband and wife named Cedric and Felicia. Though he could not recall which one of them applied, he testified that the couple is "a handful to deal with" and that Felicia is "one hundred percent noncommunicative," so he communicated with Cedric instead because he

was a more reliable point of contact. He testified that it would not surprise him if Ms. Campbell did not get information, or received incorrect information, from Bubblelicious when asked. However, Mr. DeFelice testified that he has already provided the Department with everything in his custody or control related to Bubblelicious and that Soda City has no other responsive information or documentation to provide.

As to the information for the rest of his vendors, Mr. DeFelice testified that information from vendor applications is compiled into a Google Doc, along with a Google Doc with weekly vendor registrations for the upcoming market. He frequently gets requests for vendor information but takes the position that the information is private. Mr. DeFelice testified that Soda City is unable to verify information submitted in vendor applications and contended that the City of Columbia has more accurate information regarding its vendors. He similarly noted that the vendors themselves also have that information, as well as anyone with access to the internet, arguing that nearly all the information provided in vendor applications is publicly available. Mr. DeFelice contended that the Department should research Soda City vendor information or ask the vendors directly instead of summoning Soda City. He also noted that the Department has not articulated that any of his other vendors are suspected of violating tax laws.

Mr. DeFelice conceded, however, that it would be “amazingly easy” to provide the information sought by the Department. Nevertheless, he testified that he refuses to willingly give the Department the information because that is his proprietary information and he will not give it up just because the government asks for it. He asserted that he does not follow the rules simply because someone sends him an email or shows up to his house. When told that it would take a Department revenue officer twelve hours to check all of the vendors operating any given Saturday at a Soda City event if the Department attempted to get that information from the vendors directly, Mr. DeFelice replied that it was not his problem and suggested the Department send more revenue officers.

Mr. Ruxton, the market manager for Soda City, testified that city regulators occasionally go to the market to seek information directly from vendors and that Soda City has never received a request for information from the City of Columbia. Mr. Ruxton testified that when Mr. Moore delivered the summonses to him, Mr. Moore remarked that he would rather be with his kids or at a baseball game than issuing summonses. From that, Mr. Ruxton drew the conclusion that Department officials do not want to be working on Saturdays and doing their jobs. Though Mr.

Ruxton was not aware of any Department officials visiting Soda City before, he testified that he had no reason to doubt Mr. Moore's testimony that Department officials have visited Soda City Market in the past.

At the conclusion of the hearing, the court granted an earlier motion to dismiss the petition as to the First Revised Summons regarding Bubblelicious, which the court had taken under advisement, based on the evidence presented at the hearing that Soda City had no further information to provide about Bubblelicious. The court denied the motion as to the Second Revised Summons, which is now the only remaining issue in dispute. Additionally, the court requested a memorandum of authorities from each party addressing their legal arguments pertaining to the Second Revised Summons, which both parties submitted.

STANDARD OF REVIEW

Pursuant to section 12-54-110:

If a person [administratively summoned by the Department] neglects or refuses to obey the summons, the [D]epartment may apply to the Administrative Law Court for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

S.C. Code Ann. § 12-54-110(D) (2014). "In an action for contempt, the burden of proof is on the moving party." *Brasington v. Shannon*, 288 S.C. 183,184, 341 S.E.2d 130, 131 (1986) (citing *State v. Bowers*, 270 S.C. 124, 241 S.E.2d 409 (1978)). "In a proceeding for contempt for violation of a court order, the moving party must show the existence of the order and the facts establishing the respondent's noncompliance." *Id.* (citing *Means v. Means*, 277 S.C. 428, 288 S.E.2d 811 (1982)). "Once the movant makes a prima facie showing by pleading an order and demonstrating noncompliance, 'the burden shifts to the respondent to establish his defense and inability to comply.'" *Eaddy v. Oliver*, 345 S.C. 39, 42, 545 S.E.2d 830, 832 (Ct. App. 2001) (quoting *Henderson v. Henderson*, 298 S.C. 190, 197, 379 S.E.2d 125, 129 (1989)).

DISCUSSION

The Department argues that it had the authority to issue the Second Revised Summons to Soda City and that the information sought will assist the Department with compliance checks of

Soda City vendors for business retail license and sales tax purposes. The Respondent contends that its vendor application information is private and proprietary, and that the State should not be able to compel private citizens to relinquish such information. It argues that there are other sources from which the Department could obtain that information but forcing Soda City to give up its information is intrusive government overreach. To that end, the Respondent maintains that nearly all of the information sought is available publicly, and that the request to Soda City for that information is overly broad and unduly burdensome. Finally, it argues that the information will not aid in the enforcement of any tax laws and that, in the absence of an investigation or allegation of criminal activity with respect to the remaining vendors at Soda City, the Department's request is nothing more than a fishing expedition. For the reasons set forth below, the court finds that the Department had the authority to issue the summons under the broad authority granted to it by the General Assembly, and that the Respondent must comply with the Second Revised Summons.

Initially, the court must determine whether the Department had authority to issue the Second Revised Summons for the information requested therein. The two operative statutes pertaining to the Department's authority to issue administrative summonses are sections 12-4-330 and 12-54-110 of the South Carolina Code (summons statutes). Pursuant to section 12-4-330, "[t]he director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the [D]epartment has authority to investigate or determine." S.C. Code Ann. § 12-4-330(A) (2014). Accordingly, the Department may summon:

- (1) a person who:
 - (a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required;
 - (b) delivers a return that the department considers erroneous; or
 - (c) refuses to allow an authorized agent of the department to examine his books and records;
- (2) another person having possession, care, or custody of books of account containing entries relating to the business of such person; or
- (3) *another person it considers proper.*

See S.C. Code Ann. § 12-54-110(A)(1)-(3) (2014) (emphasis added); *see also* S.C. Code Ann. § 12-54-100(A) (2014) (stating that, in the administration of state tax laws, the Department may examine or investigate property, books, data, information, and other records of a taxpayer "or other

person bearing upon the matters required to be included on a return”). “The summons may demand that the person appear before the [D]epartment and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the [D]epartment.” S.C. Code Ann. § 12-54-110(B) (2014). Thus, pursuant to the summons statutes, the Department has broad authority to summon anyone the Department “considers appropriate” “relating to any matters which the [D]epartment has authority to investigate or determine.” *See* S.C. Code Ann. § 12-4-330(A); S.C. Code Ann. § 12-54-110(A)(1)-(3).³

The Department is charged with administering and enforcing the requirements of the South Carolina Sales and Use Tax Act in Chapter 36 of Title 12 (the Act). *See* S.C. Code Ann. § 12-36-2660 (2014). Among other things, the Act requires every retailer operating in this State—including transient or temporary businesses, “artist[s] and craftsman[s] selling at arts and crafts shows and festivals,” and “[r]etailers making sales at a special event”—to obtain a retail license from the Department before making any retail sales that are subject to sales and use tax. *See* S.C. Code Ann. § 12-36-510 (2014).

Here, the Department summoned the Respondent for records and documents relating to Soda City vendor applications, various contact and business information for vendors, and vendor attendance records. The purpose of the Second Revised Summons is to aid in conducting compliance checks, including whether Soda City vendors are appropriately licensed and otherwise complying with the Act. The Department intends to use the information to gain an understanding of which vendors may be operating at Soda City to enable it to more efficiently identify and facilitate compliance with any noncompliant vendors. The Respondent does not dispute that the

³ South Carolina’s statutory scheme with respect to administrative summonses is not unique. Congress has endowed the Internal Revenue Service (IRS) with similarly broad authority to examine books and records by way of an administrative summons. *See* 26 U.S.C. § 7602(a). In fact, section 12-54-110 of the South Carolina Code largely mirrors the section 7602 of the Internal Revenue Code. Many of South Carolina’s sister states have also authorized their respective state taxing authority to issue administrative summonses through statutes similar to section 12-54-110 of the South Carolina Code. *See, e.g.,* Ala. Code § 40-2A-7(a)(4) (authorizing the Department of Revenue to summon “records, books, or other information of any kind relating to any matter which the department has authority to administer”); Ark. Code Ann. § 26-18-305(c) (authorizing the Secretary of the Department of Finance and Administration to compel production of records by summons for purposes of enforcing state tax laws in relation to any investigation or inquiry); Ga. Code Ann. § 48-2-8(a)(4) (authorizing tax commissioners to subpoena the production of records and documents of any relevant person); N.C. Gen. Stat. Ann. § 105-258(a)(2) (authorizing Secretary of Revenue to summon persons to produce records as may be relevant or material to an inquiry); Va. Code Ann. § 58.1-3110 (authorizing the revenue commissioner to summon records and granting jurisdiction to courts to compel compliance of a summoned taxpayer).

Department has the authority to investigate or determine retail license and tax matters with respect to its vendors.

While a main facet of the Respondent's argument is that there is no evidence of any pending investigation or suspected violation of any tax laws relating to its other vendors so as to warrant the summons for its vendor information, that argument misconstrues the Department's authority under the summons statutes. A pending investigation or suspected violation of tax laws is not required to issue an administrative summons, only that the summons relates to matters that the Department has the *authority* to investigate or determine. S.C. Code Ann. § 12-4-330(A); *see also U.S. v. Powell*, 379 U.S. 48, 51 (1964) (“[T]he Government need make no showing of probable cause to suspect fraud unless the taxpayer raises a substantial question that judicial enforcement of the administrative summons would be an abusive use of the court's process.”). Conducting compliance checks and enforcing retail business license and sales tax matters is plainly within the Department's purview to investigate or determine. Though the Respondent may disagree with the broad summons authority provided to the Department by statute, this court lacks the authority to question the will of the General Assembly. Accordingly, the court finds that the Department had the authority to issue the Revised Second Summons to the Respondent.

Next, this court must determine whether the Respondent complied with the Second Revised Summons. Ms. Campbell testified that the Department did not receive any responsive documentation or information with respect to the Second Revised Summons and the Respondent acknowledged that it would not willingly provide that information in response to the Department's request. Therefore, in light of the testimony and evidence presented at the hearing, the court finds that the Respondent did not comply with the Second Revised Summons.

Having determined that the Respondent did not comply with the Second Revised Summons, the court must decide whether to enforce the summons. Pursuant to section 12-54-110, in order to enforce an administrative summons, the Department need only show to this court satisfactory proof that the person summoned neglected or refused to comply with the summons. *See* S.C. Code Ann. § 12-54-110(D). However, the Supreme Court case of *U.S. v. Powell* is instructive in determining when an administrative summons was issued in good faith and when it should be enforced. *U.S. v. Powell*, 379 U.S. 48, 57-58 (1964). The Court held that the taxing authority “must show that the investigation will be conducted pursuant to a legitimate purpose, that the inquiry may be relevant to the purpose, that the information sought is not already within

[the taxing authority's] possession, and that the administrative steps required . . . have been followed . . .” *Id.* Additionally, it is the court’s duty to ensure that the administrative summons process is not being abused when determining whether to enforce a summons. *See id.* “Such an abuse would take place if the summons had been issued for an improper purpose, such as to harass the taxpayer or to put pressure on him to settle a collateral dispute, or for any other purpose reflecting on the good faith of the particular investigation.” *Id.* Thus, the administrative summons process cannot be used to harass a taxpayer or for any purpose that calls into question the legitimacy or sincerity of the inquiry. The burden to show an abuse of process is on the taxpayer or person summoned. *See id.*

Here, the Department has demonstrated, and the Respondent admits that it did not comply with the summons. Thus, the Department has met its burden to enforce the summons under section 12-54-110 of the South Carolina Code. Furthermore, the Department maintains that the information and records summoned will be used for purposes of administering and enforcing provisions of the Act with respect to vendors at Soda City conducting retail sales in South Carolina. The Department intends to use this information to, among other things, determine whether vendors actively operating at Soda City are appropriately licensed and in compliance with the Act, and facilitate compliance with any noncompliant vendors. Accordingly, the court finds that the Department has demonstrated a legitimate purpose for the inquiry.

The summoned information also appears relevant to this purpose. Soda City requires its vendors to submit an application with business and contact information, as well as maintain a retail license to operate at the market, which Soda City also documents. It is apparent that some vendors or operators can be difficult to communicate with and less than forthright with business information, as evidenced by Soda City having to obtain another contact point for Bubblelicious, one of the operators of which Mr. DeFelice characterized as “one hundred percent noncommunicative.” After denial of its retail license application, Bubblelicious also applied to the Department for a retail license under multiple names with conflicting information. Ms. Campbell testified, however, that vendors are typically more forthcoming with information when dealing with third parties. With Soda City’s third-party vendor information, the Department intends to cross reference the data against its own records to verify accuracy and compliance. The Department also intends to use the requested information to compile a “master list” of vendors ostensibly operating at Soda City, so that it can determine which vendors may not be in compliance

with the Act in advance of the market to better enable it to bring those vendors into compliance. Thus, the court finds that the summoned information is relevant to the legitimate purpose for the request.

Additionally, there is no evidence to suggest that the Department is already in possession of this information. While the Department may have some business records for some Soda City vendors in its files, it is not disputed that it does not have the information vendors provide to Soda City in their respective applications. It is similarly undisputed that the Department followed the requisite administrative procedures in issuing the summons. This includes describing the requested records with reasonable certainty, requiring production of the records at a time and place named in the summons, and serving the summons through an authorized agent of the Department. *See* S.C. Code Ann. § 12-54-110(B)-(C) (2014). Finally, there is no evidence that the summons was issued for an improper purpose, such as to harass Soda City or put pressure on the Respondent to settle a collateral dispute. Thus, the court finds that the Department's Second Revised Summons passes muster under *U.S. v. Powell*.

The court must now turn to the Respondent's arguments for noncompliance. The Respondent's objections center around four main arguments: 1) that the requested information is publicly available, or available from other, less intrusive sources, and that use of the summons statutes should essentially be a tool of last resort; 2) the requested information is private and proprietary, and violates the Respondent's constitutional right to privacy; 3) that the summons is overly broad; and 4) that responding to the summons would be unduly burdensome.

Though the Respondent argues that the requested information is available publicly or from other sources, there is no statutory requirement that the Department exhaust other sources prior to issuing an administrative summons, nor is there a requirement that it be used only as a tool of last resort, and the Respondent cites to no authority for those propositions. Even if there are other sources for some of this information, the evidence reflects that, contrary to the Respondent's assertions, the Soda City vendor application information is not public. That information is compiled in a spreadsheet accessible only to Mr. DeFelice and a few other individuals in his organization. While some information from the vendor applications may be available publicly, the majority of information Soda City vendors elected to share in their applications is not public information, regardless of whether it may or may not correlate to publicly available data. There may be vendors whose application information correctly corresponds to publicly available data

and there may be other vendors whose application information bears little relation to publicly available data. In any event, the information submitted to Soda City by way of its vendor applications is not public information.⁴

Next, despite claiming that nearly all the information sought is publicly available, the Respondent argues against enforcement of the summons on the grounds that the information is private and proprietary. It argues that both Soda City and its vendors have a right to privacy with respect to that information, citing the South Carolina Constitution. *See* S.C. Const. art. I, § 10 (“The right of the people to be secure in their persons, houses, papers, and effects against unreasonable searches and seizures and unreasonable invasions of privacy shall not be violated . . .”). However, our State constitution does not provide an absolute right to privacy; it protects only against “unreasonable invasions of privacy.” *See id.*; *Planned Parenthood S. Atl. v. State of S.C.*, 440 S.C. 465, 482, 892 S.E.2d 121, 131 (2023) (“When viewed in its full and proper context, it is undeniable that the South Carolina Constitution does not create an absolute bar against all state action that infringes on a person’s privacy. Instead, the state constitution draws the line at *unreasonable* invasions of privacy.”) (emphasis added). In this case, the General Assembly made, by way of the summons statutes, a policy decision that an administrative summons properly issued by the Department does not constitute an unreasonable invasion of privacy. This court is not permitted to question the will of the legislature with respect to that policy. *ArrowPointe Fed. Credit Union v. Bailey*, 438 S.C. 573, 580, 884 S.E.2d 506, 509 (2023) (“Determinations of public policy ‘are chiefly within the province of the legislature, whose authority on these matters we must respect.’”) (citation omitted). Nevertheless, it is difficult for this court to understand how Soda City can assert a legitimate privacy right claim over the requested information while simultaneously arguing that nearly all that information is publicly available. It is similarly unclear from the Respondent’s arguments how its vendors could have a reasonable expectation of privacy for the general business and contact information they divulge to Soda City in their vendor

⁴ During the hearing, there was unrefuted testimony from Mr. DeFelice that some information sought by the Department, namely the existence retail licenses for Soda City vendors, is available at the City of Columbia, the municipality where the Soda City market is held. While the Department is not required to seek information from any particular source before issuing a summons to Soda City, the evidence indicates that the information publicly available at the City of Columbia – at least as to the issue of whether vendors possess a retail license, would be easily available and would also be more reliable, given Mr. DeFelice’s testimony that he does not regularly update his vendor information and often has informal knowledge of changes in ownership, contact points, etc. for his vendors.

applications if, as Soda City Asserts, the information is public. Thus, the Respondent has not demonstrated that the Department's inquiry amounts to an unreasonable invasion of privacy.

The Respondent also failed to show that the Second Revised Summons is overly broad. It seeks business and contact information for Soda City vendors for the Department to compile a "master list" of vendors actively doing business at Soda City, which is consistent with and reasonably tailored to the Department's objective of obtaining vendor information to cross check with their records for compliance purposes. The Respondent did not establish how the request could be more targeted or how the information sought is overly broad in relation to that purpose.

Finally, the Respondent failed to show that complying with the Second Revised Summons would be unduly burdensome. "A party or an attorney responsible for the issuance and service of a subpoena shall take reasonable steps to avoid imposing undue burden or expense on a person subject to that subpoena." Rule 45(c)(1), SCRPC; *see also* SCALC Rule 68 (stating that the South Carolina Rules of Civil Procedure may be applied to resolve questions not addressed by the Rules of Procedure for the Administrative Law Court). "Our courts have interpreted 'undue burden' as requesting materials irrelevant to the matter before the court." *Taylor v. Taylor*, 434 S.C. 307, 324, 863 S.E.2d 335, 344 (Ct. App. 2021) (citing *Ex parte Smith*, 407 S.C. 422, 422–23, 756 S.E.2d 386, 386 (2014)). As stated above, the information sought by the Department is relevant to the Department's objective of creating a "master list" of Soda City vendors for purposes of determining compliance with and enforcing the Act. The Respondent does not contend that the requested information is irrelevant to those purposes. Moreover, despite claiming that the request is unduly burdensome, Mr. DeFelice testified that the information is already compiled in one or more Google Docs, which he conceded would be "amazingly easy" to provide, requiring only a few clicks of a computer mouse. The court finds that the Respondent's undue burden objections are not based on any time or financial burden to produce the requested information but, rather, out of principle. Consequently, the court finds that the Respondent did not meet its burden of showing a legally sufficient reason for its failure to comply with the Second Revised Summons.

Based on the foregoing, the court is obligated to conclude that the Respondent must comply with the Second Revised Summons. The court must, therefore, determine how to enforce compliance. Pursuant to section 12-54-110, this court "may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt" and, upon satisfactory proof of noncompliance, "shall issue an attachment directed to the sheriff

of the county in which the person resides for his arrest.” S.C. Code Ann. § 12-54-110(D). The court declines to hold the Respondent in contempt or impose any penalty at this juncture. The Respondent challenged the request on a good faith belief that the Department exceeded its statutory authority in issuing the summons. While the Respondent, after exercising its right to be heard, failed to establish a legally sufficient basis for its noncompliance, the court finds that the Respondent should be given an opportunity to comply with this court’s enforcement order prior to the imposition of any sanctions. Moreover, the Department emphasized at the hearing that it was not seeking to punish or fine the Respondent’s noncompliance but, rather, have this court compel the Respondent’s compliance. Accordingly, the Respondent must comply with the Second Revised Summons within thirty (30) days of the date of this order. Any further willful noncompliance will be grounds for a finding of contempt.

ORDER

Based upon the foregoing, the court finds that the Respondent must comply with the Second Revised Summons.

THEREFORE, IT IS HEREBY ORDERED that the Respondent shall fully comply with the Second Revised Summons by producing responsive documentation and information within its custody or control to the Department within thirty (30) days of the date of this order.

AND IT IS SO ORDERED.

August 4, 2025
Columbia, South Carolina

S. Phillip Lenski
Administrative Law Judge

CERTIFICATE OF SERVICE

I, Erika S. Easler, hereby certify that I have this date served this Order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).



Erika S. Easler
Judicial Law Clerk

August 4, 2025
Columbia, South Carolina



**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

South Carolina Department of Revenue,

Petitioner,

v.

Market Hall, LLC, d/b/a Soda City Market,

Respondent.

Docket No. 24-ALJ-17-0391-IJ

**ORDER GRANTING CONSENT
MOTION TO STAY**

This matter is before the South Carolina Administrative Law Court (ALC or court) pursuant to a Petition for Rule to Show Cause filed on November 8, 2024, by the South Carolina Department of Revenue (Department or Petitioner). The Department asserts that Market Hall, LLC, d/b/a Soda City Market (Respondent) failed to comply with two administrative summonses to produce certain business records related to its vendors. A hearing on the petition was held on May 20, 2025, at the ALC in Columbia, South Carolina. On August 4, 2025, the court issued an Order Enforcing Summons.

On October 10, 2025, the Respondent filed a Consent Motion to Stay Order Pending Appeal requesting the court issue an Order staying enforcement of the court's Order Enforcing Summons until the South Carolina Court of Appeals has issued a final decision on the Respondent's appeal. The Department consents to the Respondent's Motion to Stay. Therefore, based on the foregoing,

IT IS HEREBY ORDERED that the Consent Motion to Stay Order Pending Appeal is **GRANTED**.

AND IT IS SO ORDERED.

S. Phillip Lenski
Administrative Law Judge

October 10, 2025
Columbia, South Carolina



CERTIFICATE OF SERVICE

I, Erika S. Easler, hereby certify that I have this date served this Order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).



Erika S. Easler
Judicial Law Clerk

October 10, 2025
Columbia, South Carolina



South Carolina Department of Revenue,
Petitioner,
v.
Market Hall LLC d/b/a Soda City Market,
Respondent.

Bubblelicious Waffles LLC, Cedric McEachin, and Felicia Mack. A copy of the First Summons is attached hereto as Exhibit A.

5. On or about June 8, 2024, an authorized agent of the Department delivered an Administrative Summons to Taxpayer (Second Summons). The Second Summons directed Taxpayer to produce certain specified records at the Department's Columbia office on or before June 28, 2024. Specifically, the Second Summons sought copies of certain business records in Taxpayer's custody and control related to Soda City Market Vendor Applications for calendar year 2024. A copy of the Second Summons is attached hereto as Exhibit B.

6. Taxpayer did not respond to or otherwise comply with the First Summons or Second Summons.

7. In a letter dated August 15, 2024, counsel for the Department communicated with Taxpayer in an effort to facilitate the production of the requested information. This letter also included two revised versions of the previously issued Summons (Revised Summons) and requested the information be provided to the Department by August 30, 2024. Authorized agents of the Department hand-delivered a copy of this letter and the Revised Summons to Emile Defelice, and also provided copies by U.S. Mail and email. A copy of the letter and Revised Summons is attached as Exhibit C.

8. On August 20, 2024, Emile Defelice contacted Bailie Campbell, a Revenue Officer with the Department, regarding the Revised Summons and emailed certain information to Ms. Campbell. However, this information was not responsive to the Revised Summons. A copy of Ms. Campbell's email to Mr. Defelice on August 20, 2024, in which

she explained the information requested in the Revised Summons, is attached as Exhibit D.

9. On August 29, 2024, counsel for the Department received an email from James Smith, Esquire, on behalf of Taxpayer, in which Mr. Smith requested a thirty (30) day extension to respond to the Revised Summons. The Department agreed to the requested extension. A copy of that email correspondence is attached as Exhibit E.

10. On October 10, 2024, counsel for the Department sent a follow up email to Mr. Smith requesting the information that was due on September 30, 2024. A copy of that email is attached as Exhibit E.

11. As of the date of this filing, Taxpayer has neither appeared nor produced any of the records sought or requested in the Revised Summons.

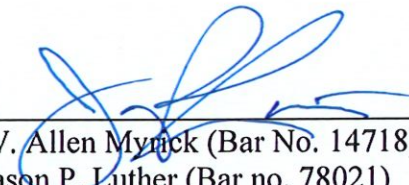
12. The First Summons, Second Summons, and Revised Summons were issued under the authority of S.C. Code Ann. §§ 12-4-330(A) (Supp. 2006) and 12-54-110 (Supp. 2006), which grants the Department the power to summon a taxpayer or other person to produce records, books, and papers relating to any matters with the Department has authority to investigate or determine.

13. If a person summoned neglects or refuses to comply with the summons, Section 12-54-110(D) directs the Department to make application to the Administrative Law Court for the enforcement of its summons. Upon a proper showing by the Department, section 12-54-110(D) further authorizes the Administrative Law Court to hold in contempt any person who neglects or refuses to obey a Department summons.

14. Inasmuch as the taxpayer has neglected or refused to comply with the Department's Revised Summons, it is requested that the Court order the taxpayer to appear

and show cause why he should not be required to comply with the Department's Revised Summons, and further, why he should not be held in contempt for his failure to so comply.

WHEREFORE, the Department prays that this Court issue its Rule to Show Cause, together with such other and further relief it deems just and proper.



W. Allen Myrick (Bar No. 14718)
Jason P. Luther (Bar no. 78021)
300A Outlet Pointe Blvd.
Columbia, SC 29211-9979
Phone: (803) 898-5226
Fax: (803) 896-0171
Jason.Luther@dor.sc.gov
CourtOrders@dor.sc.gov
Attorneys for Respondent

November 8, 2024
Columbia, South Carolina

EXHIBIT A



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SUMMONS TO TESTIFY
AND/OR PRODUCE RECORDS**

FS-24
(Rev. 7/13/23)
2011

Date June 5, 2024

To: Soda City Market

In the matter of:

Elevation Catering LLC / Bubblelicious Waffles LLC

Documents to be Produced

You are hereby summoned to produce the below specified documents and records: **See Exhibit "A"**

Place and Time for production:

South Carolina Department of Revenue- 300 Outlet Pointe Blvd Columbia SC 29210 Attn: Bailie Campbell

Date: Wednesday June 12, 2024 Time: 10:00 a.m.

Issued under authority of Section 12-4-330 and Section 12-54-110, Code of Laws of South Carolina, 1976, as amended.

Bailie Campbell	Columbia	803-898-5754
Name of SCDOR Representative	Office	Phone

Bailie Campbell

Signature of SCDOR Representative

FAILURE TO COMPLY MAY RESULT IN YOUR BEING HELD IN CONTEMPT OF COURT.

Failure to comply with this Summons will render you liable for judicial proceedings before the South Carolina Administrative Law Court pursuant to S.C. Code § 12-54-110(d) to enforce the requirements of this Summons. The proceeding may result in your being held in Contempt of Court.

For production of documents: You are required to make a diligent search of all records and documents that are in your possession, custody, or control. This includes documents in the possession of attorneys, accountants, affiliates, advisors, representatives, or others directly or indirectly employed by you, hired by you, or in any way connected with you or your representatives, and anyone else otherwise subject to your control. Documents and records are defined in Rule 1001, South Carolina Rules of Evidence.

Each separate summons must be answered separately. If a document has any change, notation, or modification, you must produce it. Each non-identical document is a separate document and must be produced.

Exhibit "A"

The Taxpayer in this matter is: Elevation Catering LLC/Bubblelicious Waffles LLC(Cedric McEachern,Felicia Mack)

As to the Taxpayer, produce all of the following documents that are in your possession or control

- All **Business Records** related to Contracts/agreement/applications w/ Elevation Catering LLC/ Bubblelicious for the period Jan 2020- Current
- A copy of all **Titles** evidencing any ownership interest by the Taxpayer in personal property (anything other than land) and for each, produce a copy of the most recent ad valorem tax bill. In lieu of producing a copy of the actual titles, you may produce a list of each item of personal property, and the list should contain sufficient information to identify both the specific property as well as the present location of the property. Identifying information for the personal property should include such things as Make, Model, Year, VIN, Tag Number, Serial Number, or any other unique number that identifies the property.
- For each **Bank Account** of any kind in which the Taxpayer has an ownership interest, including, but not limited to, every checking account, savings account, money market account, and produce a copy of the last month's bank statement. If not all bank statements are available, you are required to produce a list containing all of the accounts. For each account, the list must include the name of the financial institution, the routing number and the account number.
- A list of the Taxpayer's **Current Employers**. The list should contain the name, address, and telephone number of each employer, the amount received from each employer per week or month. If a list is not available or not in existence, you are required to bring the last or latest written document(s), of any kind, that includes any piece of the aforementioned requested information.
-

SELECTED STATUTES

S.C. Code Ann. Section 12-4-330. Witnesses before department.

(A) The director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.

(B) The director may cause the deposition of witnesses residing within or without the State or absent from the State to be taken upon notice to the interested party, if any, in the manner that depositions of witnesses are taken in civil actions pending in the circuit court in any matter which the department has authority to investigate or determine.

(C) Oaths to witnesses may be administered by the department. A person who testifies falsely in a matter under consideration by the department is guilty of and, upon conviction, will be punished for perjury.

(D) An officer who serves summons or subpoenas and a witness appearing before the Department of Revenue receive the same compensation as an officer and a witness in the circuit court. The department may incur and pay the expense of obtaining expert witnesses or of other evidence for use by the department in a judicial or administrative proceeding. This compensation and expert witness expense must be paid upon certificate of the department by the State Treasurer, by drawing upon funds from the tax on income as provided by Section 12-6-510.

(E) Out-of-state appraisers serving as witnesses are not required to be licensed or certified in this State. For purposes of this section, out-of-state appraisers are defined as appraisers with a business address outside of this State.

(F) The director of the Department of Revenue and the officers designated by the director may administer oaths to any person or take acknowledgments of any person in respect of any return or report required by this title or the rules and regulations of the department.

S.C. Code Ann. Section 12-54-110. Power of department to summon taxpayer or other person; remedy for failure to comply with summons.

(A) The department may summon:

(1) a person who:

(a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required;

(b) delivers a return that the department considers erroneous; or

(c) refuses to allow an authorized agent of the department to examine his books and records;

(2) another person having possession, care, or custody of books of account containing entries relating to the business of such person; or

(3) another person it considers proper.

(B) The summons may demand that the person appear before the department and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the department.

(C) The summons must be served by an authorized agent of the department by delivering an attested copy to the person in hand or leaving the copy at the person's last or usual place of abode. When the summons requires the production of books and returns, it is sufficient if the books are described with reasonable certainty.

(D) If a person summoned pursuant to this section neglects or refuses to obey the summons, the department may apply to the ALC for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

S.C. Code Ann. Section 1-23-600. Hearing and Proceedings.

* * *

(G) Notwithstanding another provision of law, the Administrative Law Court has jurisdiction to review and enforce an administrative process issued by an agency or by a department of the executive branch of government, as defined in Section 1-30-10, such as a subpoena, administrative search warrant, cease and desist order, or other similar administrative order or process. A department or agency of the executive branch of government authorized by law to seek an administrative process may apply to the Administrative Law Court to issue or enforce an administrative process. A party aggrieved by an administrative process issued by a department or agency of the executive branch of government may apply to the Administrative Law Court for relief from the process as provided in the Rules of the Administrative Law Court.

APPLICABLE COURT RULES

In addition to the statutes above, these rules in the South Carolina Rules of Civil Procedure (SCRCP) govern the authority of the Department to issue a summons: Rule 26 (general provisions governing discovery); Rule 30 (depositions upon oral examination); Rule 34 (production of documents and things); and Rule 45 (subpoenas).

Also, Rule 68 of the Rules of Procedure for the Administrative Law Court (RPALC) requires an Administrative Law Judge to apply the SCRCP to resolve questions not addressed by the RPALC.

CERTIFICATE OF SERVICE OF SUMMONS

I hereby certify that I served the summons on which the reverse is the original.

Date Summons Served

6/8/24

Time

8:31 AM

HOW
SUMMONS
WAS
SERVED

(Check One)



I handed the attested copy to the person, business, or entity to whom it was directed.



I left the attested copy with the following person at the business to whom it was directed:

Stephen Ruxton

NAME

ADDRESS



I left the attested copy with the following person at the last and usual abode of the person, business, or entity to whom it was directed:

NAME

ADDRESS

SCDOR Representative Title

RO

Signature

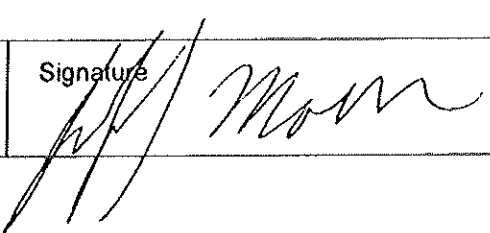


EXHIBIT B



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SUMMONS TO TESTIFY
AND/OR PRODUCE RECORDS**

FS-24
(Rev. 7/13/23)
2011

Date June 8, 2024

To: Market Hall LLC DBA Soda City Market

In the matter of:

Soda City Market Vendor Application and Attendance

Documents to be Produced

You are hereby summoned to produce the below specified documents and records: **See Exhibit "A"**

Place and Time for production:

SCDOR 300 Outlet Point Blvd Columbia SC 29210 Attn: Courtney Bell or E-mail Courtney.Bell@Dor.SC.Gov

Date: Friday, June 28, 2024

Time: 1:00 p.m.

Issued under authority of Section 12-4-330 and Section 12-54-110, Code of Laws of South Carolina, 1976, as amended.

Courtney Bell	Columbia	803-898-5184
Name of SCDOR Representative	Office	Phone



Signature of SCDOR Representative

FAILURE TO COMPLY MAY RESULT IN YOUR BEING HELD IN CONTEMPT OF COURT.

Failure to comply with this Summons will render you liable for judicial proceedings before the South Carolina Administrative Law Court pursuant to S.C. Code § 12-54-110(d) to enforce the requirements of this Summons. The proceeding may result in your being held in Contempt of Court.

For production of documents: You are required to make a diligent search of all records and documents that are in your possession, custody, or control. This includes documents in the possession of attorneys, accountants, affiliates, advisors, representatives, or others directly or indirectly employed by you, hired by you, or in any way connected with you or your representatives, and anyone else otherwise subject to your control. Documents and records are defined in Rule 1001, South Carolina Rules of Evidence.

Each separate summons must be answered separately. If a document has any change, notation, or modification, you must produce it. Each non-identical document is a separate document and must be produced.

SELECTED STATUTES

S.C. Code Ann. Section 12-4-330. Witnesses before department.

(A) The director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.

(B) The director may cause the deposition of witnesses residing within or without the State or absent from the State to be taken upon notice to the interested party, if any, in the manner that depositions of witnesses are taken in civil actions pending in the circuit court in any matter which the department has authority to investigate or determine.

(C) Oaths to witnesses may be administered by the department. A person who testifies falsely in a matter under consideration by the department is guilty of and, upon conviction, will be punished for perjury.

(D) An officer who serves summons or subpoenas and a witness appearing before the Department of Revenue receive the same compensation as an officer and a witness in the circuit court. The department may incur and pay the expense of obtaining expert witnesses or of other evidence for use by the department in a judicial or administrative proceeding. This compensation and expert witness expense must be paid upon certificate of the department by the State Treasurer, by drawing upon funds from the tax on income as provided by Section 12-6-510.

(E) Out-of-state appraisers serving as witnesses are not required to be licensed or certified in this State. For purposes of this section, out-of-state appraisers are defined as appraisers with a business address outside of this State.

(F) The director of the Department of Revenue and the officers designated by the director may administer oaths to any person or take acknowledgments of any person in respect of any return or report required by this title or the rules and regulations of the department.

S.C. Code Ann. Section 12-54-110. Power of department to summon taxpayer or other person; remedy for failure to comply with summons.

(A) The department may summon:

(1) a person who:

(a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required;

(b) delivers a return that the department considers erroneous; or

(c) refuses to allow an authorized agent of the department to examine his books and records;

(2) another person having possession, care, or custody of books of account containing entries relating to the business of such person; or

(3) another person it considers proper.

(B) The summons may demand that the person appear before the department and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the department.

(C) The summons must be served by an authorized agent of the department by delivering an attested copy to the person in hand or leaving the copy at the person's last or usual place of abode. When the summons requires the production of books and returns, it is sufficient if the books are described with reasonable certainty.

(D) If a person summoned pursuant to this section neglects or refuses to obey the summons, the department may apply to the ALC for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

S.C. Code Ann. Section 1-23-600. Hearing and Proceedings.

(G) Notwithstanding another provision of law, the Administrative Law Court has jurisdiction to review and enforce an administrative process issued by an agency or by a department of the executive branch of government, as defined in Section 1-30-10, such as a subpoena, administrative search warrant, cease and desist order, or other similar administrative order or process. A department or agency of the executive branch of government authorized by law to seek an administrative process may apply to the Administrative Law Court to issue or enforce an administrative process. A party aggrieved by an administrative process issued by a department or agency of the executive branch of government may apply to the Administrative Law Court for relief from the process as provided in the Rules of the Administrative Law Court.

APPLICABLE COURT RULES

In addition to the statutes above, these rules in the South Carolina Rules of Civil Procedure (SCRCP) govern the authority of the Department to issue a summons: Rule 26 (general provisions governing discovery); Rule 30 (depositions upon oral examination); Rule 34 (production of documents and things); and Rule 45 (subpoenas).

Also, Rule 68 of the Rules of Procedure for the Administrative Law Court (RPALC) requires an Administrative Law Judge to apply the SCRCP to resolve questions not addressed by the RPALC.

Exhibit "A"

The Taxpayer in this matter is Market Hall LLC DBA Soda City Market

As to the Taxpayer, produce all of the following documents that are in your possession or control

- All **Business Records** related to Soda City Market Vendor Applications for the period 2024
- Owner Name - Vendor Name - E-mail - Phone Number- Production Address - Website Link - Vendor Category - SC Retail License - Dates of Vendor Attendance

CERTIFICATE OF SERVICE OF SUMMONS

I hereby certify that I served the summons on which the reverse is the original.

Date Summons Served

6/8/24

Time

8:31 AM

HOW
SUMMONS
WAS
SERVED

(Check One)



I handed the attested copy to the person, business, or entity to whom it was directed.



I left the attested copy with the following person at the business to whom it was directed:

Stephen Ruxton

NAME

ADDRESS



I left the attested copy with the following person at the last and usual abode of the person, business, or entity to whom it was directed:

NAME

ADDRESS

SCDOR Representative Title

RO

Signature

[Signature]

EXHIBIT C

DEPARTMENT OF REVENUE
OFFICE OF THE GENERAL COUNSEL

300A Outlet Pointe Blvd.
Columbia, SC 29210



Main Line: 803.898.5130
Facsimile: 803.896.0171

August 15, 2024

VIA US MAIL & EMAIL

Market Hall LLC d/b/a Soda City Market
Attn: L. Emile DeFelice
709 Woodrow Street #220
Columbia, South Carolina 29205

Re: Administrative Summons

Dear Mr. DeFelice:

The South Carolina Department of Revenue (Department) recently served you with two administrative summons dated June 5, 2024 and June 8, 2024 (the Summons), copies of which are enclosed for your reference. The Summons directed you to produce certain records to the Department by June 12 and June 28, respectively. It is my understanding that you have not produced any of the records requested in the Summons, and that you have advised our Collections Supervisor that you do not intend to comply with the Summons.

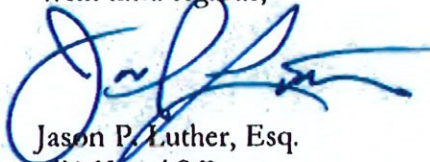
As you may recall from your conversation with our Collections Supervisor, the purpose of the Summons is to obtain certain information necessary for the Department's revenue officers to perform compliance checks of the vendors at Soda City Market. The Department routinely requests—and receives—information like this with respect to other markets and festivals around the State. As we understand it, vendors must apply with Market Hall LLC in order to operate as part of the weekly Soda City Market. Therefore, the Summons seeks basic information about each of the vendors who have applied (to include the business name, owner, contact information, SC retail license number) and any dates they have recently participated in the Soda City Market.

I am also enclosing two revised versions of the previously issued Summons. The due date to respond to these revised Summons is August 30, 2024.

Please be advised that the Summons have been issued under the authority of S.C. Code Ann. § 12-4-330(A) and § 12-54-110. If a person summoned by the Department neglects or refuses to comply with the summons, the South Carolina Administrative Law Court (ALC) may enforce compliance with the summons or hold the person in contempt. *See* S.C. Code Ann. §§ 12-54-110(D), 1-23-600(G). Therefore, if you have not provided the Department with the information sought in the Summons by August 30, 2024, we will have no choice but to seek further relief from the ALC, in accordance with South Carolina law, to ensure the interests of the State are protected.

If you have any questions or would like to discuss the particulars of the Summons with me, I can be reached at 803.898.5785 or Jason.Luther@dor.sc.gov.

With kind regards,



Jason P. Luther, Esq.
Chief Legal Officer

JPL/anh

cc: Bailie Campbell (*all via email*)
Courtney Bell
Tina Lee



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SUMMONS TO TESTIFY
AND/OR PRODUCE RECORDS**

FS-24
(Rev 7/13/23)
2011

Date June 5, 2024

To Soda City Market

In the matter of:

Elevation Catering LLC / Bubblelicious Waffles LLC

Documents to be Produced

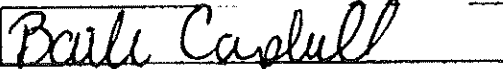
You are hereby summoned to produce the below specified documents and records: **See Exhibit "A"**

Place and Time for production:

South Carolina Department of Revenue- 300 Outlet Pointe Blvd Columbia SC 29210 Attn: Bailie Campbell

Date: Wednesday June 12, 2024 Time: 10.00 a.m.

Issued under authority of Section 12-4-330 and Section 12-54-110, Code of Laws of South Carolina, 1976, as amended.

Bailie Campbell	Columbia	803-898-5754
Name of SCDOR Representative	Office	Phone
		
Signature of SCDOR Representative		

FAILURE TO COMPLY MAY RESULT IN YOUR BEING HELD IN CONTEMPT OF COURT.

Failure to comply with this Summons will render you liable for judicial proceedings before the South Carolina Administrative Law Court pursuant to S.C. Code § 12-54-110(d) to enforce the requirements of this Summons. The proceeding may result in your being held in Contempt of Court.

For production of documents: You are required to make a diligent search of all records and documents that are in your possession, custody, or control. This includes documents in the possession of attorneys, accountants, affiliates, advisors, representatives, or others directly or indirectly employed by you, hired by you, or in any way connected with you or your representatives, and anyone else otherwise subject to your control. Documents and records are defined in Rule 1001, South Carolina Rules of Evidence.

Each separate summons must be answered separately. If a document has any change, notation, or modification, you must produce it. Each non-identical document is a separate document and must be produced.

The Taxpayer in this matter is Elevation Catering LLC/Bubblelicious Waffles LLC(Cedric McEach n Felicia Mack)

As to the Taxpayer produce all of the following documents that are in your possession or control

- All **Business Records** related to Contracts/agreement/applications w/ Elevation Catering LLC: Bubblelicious for the period Jan 2020- Current
- A copy of all **Titles** evidencing any ownership interest by the Taxpayer in personal property (anything other than land) and for each, produce a copy of the most recent ad valorem tax bill. In lieu of producing a copy of the actual titles, you may produce a list of each item of personal property, and the list should contain sufficient information to identify both the specific property as well as the present location of the property. Identifying information for the personal property should include such things as Make, Model, Year, VIN, Tag Number, Serial Number, or any other unique number that identifies the property.
- For each **Bank Account** of any kind in which the Taxpayer has an ownership interest including, but not limited to, every checking account, savings account, money market account, and produce a copy of the last month's bank statement. If not all bank statements are available, you are required to produce a list containing all of the accounts. For each account, the list must include the name of the financial institution, the routing number, and the account number.
- A list of the Taxpayer's **Current Employers**. The list should contain the name, address, and telephone number of each employer, the amount received from each employer per week or month. If a list is not available or not in existence, you are required to bring the last or latest written document(s), of any kind, that includes any piece of the aforementioned requested information.
-

SELECTED STATUTES

S.C. Code Ann. Section 12-4-330. Witnesses before department.

(A) The director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.

(B) The director may cause the deposition of witnesses residing within or without the State or absent from the State to be taken upon notice to the interested party, if any, in the manner that depositions of witnesses are taken in civil actions pending in the circuit court in any matter which the department has authority to investigate or determine.

(C) Oaths to witnesses may be administered by the department. A person who testifies falsely in a matter under consideration by the department is guilty of and, upon conviction, will be punished for perjury.

(D) An officer who serves summons or subpoenas and a witness appearing before the Department of Revenue receive the same compensation as an officer and a witness in the circuit court. The department may incur and pay the expense of obtaining expert witnesses or of other evidence for use by the department in a judicial or administrative proceeding. This compensation and expert witness expense must be paid upon certificate of the department by the State Treasurer, by drawing upon funds from the tax on income as provided by Section 12-6-510.

(E) Out-of-state appraisers serving as witnesses are not required to be licensed or certified in this State. For purposes of this section, out-of-state appraisers are defined as appraisers with a business address outside of this State.

(F) The director of the Department of Revenue and the officers designated by the director may administer oaths to any person or take acknowledgments of any person in respect of any return or report required by this title or the rules and regulations of the department.

S.C. Code Ann. Section 12-54-110. Power of department to summon taxpayer or other person; remedy for failure to comply with summons.

(A) The department may summon:

(1) a person who:

(a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required;

(b) delivers a return that the department considers erroneous; or

(c) refuses to allow an authorized agent of the department to examine his books and records;

(2) another person having possession, care, or custody of books of account containing entries relating to the business of such person; or

(3) another person it considers proper.

(B) The summons may demand that the person appear before the department and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the department.

(C) The summons must be served by an authorized agent of the department by delivering an attested copy to the person in hand or leaving the copy at the person's last or usual place of abode. When the summons requires the production of books and returns, it is sufficient if the books are described with reasonable certainty.

(D) If a person summoned pursuant to this section neglects or refuses to obey the summons, the department may apply to the ALC for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

S.C. Code Ann. Section 1-23-600. Hearing and Proceedings.

(G) Notwithstanding another provision of law, the Administrative Law Court has jurisdiction to review and enforce an administrative process issued by an agency or by a department of the executive branch of government, as defined in Section 1-30-10, such as a subpoena, administrative search warrant, cease and desist order, or other similar administrative order or process. A department or agency of the executive branch of government authorized by law to seek an administrative process may apply to the Administrative Law Court to issue or enforce an administrative process. A party aggrieved by an administrative process issued by a department or agency of the executive branch of government may apply to the Administrative Law Court for relief from the process as provided in the Rules of the Administrative Law Court.

APPLICABLE COURT RULES

In addition to the statutes above, these rules in the South Carolina Rules of Civil Procedure (SCRCP) govern the authority of the Department to issue a summons: Rule 26 (general provisions governing discovery); Rule 30 (depositions upon oral examination); Rule 34 (production of documents and things); and Rule 45 (subpoenas).

Also, Rule 68 of the Rules of Procedure for the Administrative Law Court (RPALC) requires an Administrative Law Judge to apply the SCRCP to resolve questions not addressed by the RPALC.

CERTIFICATE OF SERVICE OF SUMMONS

I hereby certify that I served the summons on which the reverse is the original.

Date Summons Served

6/8/24

Time

8:31 AM

HOW
SUMMONS
WAS
SERVED

(Check One)

☐ I handed the attested copy to the person, business, or entity to whom it was directed.

☒ I left the attested copy with the following person at the business to whom it was directed:

Stephen Ruxton

NAME

ADDRESS

☐ I left the attested copy with the following person at the last and usual abode of the person, business, or entity to whom it was directed

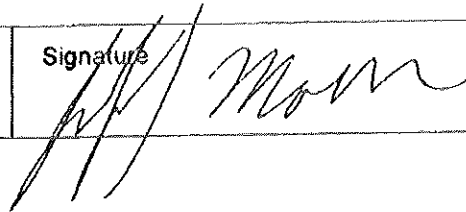
NAME

ADDRESS

SCDOR Representative Title

RO

Signature





STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SUMMONS TO TESTIFY
AND/OR PRODUCE RECORDS**

FS-24
(Rev. 7/13/23)
2011

Date June 8, 2024

To Market Hall LLC DBA Soda City Market

In the matter of

Soda City Market Vendor Application and Attendance

Documents to be Produced

You are hereby summoned to produce the below specified documents and records **See Exhibit "A"**

Place and Time for production:

SCDOR 300 Outlet Point Blvd Columbia SC 29210 Attn: Courtney Bell or E-mail Courtney.Bell@Dor.SC.Gov

Date: Friday, June 28, 2024

Time: 1:00 p.m.

Issued under authority of Section 12-4-330 and Section 12-54-110, Code of Laws of South Carolina, 1976, as amended.

Courtney Bell	Columbia	803-898-5184
---------------	----------	--------------

Name of SCDOR Representative

Office

Phone

Courtney Bell

Signature of SCDOR Representative

FAILURE TO COMPLY MAY RESULT IN YOUR BEING HELD IN CONTEMPT OF COURT.

Failure to comply with this Summons will render you liable for judicial proceedings before the South Carolina Administrative Law Court pursuant to S.C. Code § 12-54-110(d) to enforce the requirements of this Summons. The proceeding may result in your being held in Contempt of Court.

For production of documents: You are required to make a diligent search of all records and documents that are in your possession, custody, or control. This includes documents in the possession of attorneys, accountants, affiliates, advisors, representatives, or others directly or indirectly employed by you, hired by you, or in any way connected with you or your representatives, and anyone else otherwise subject to your control. Documents and records are defined in Rule 1001, South Carolina Rules of Evidence.

Each separate summons must be answered separately. If a document has any change, notation, or modification, you must produce it. Each non-identical document is a separate document and must be produced.

SELECTED STATUTES

S.C. Code Ann. Section 12-4-330 Witnesses before department.

(A) The director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.

(B) The director may cause the deposition of witnesses residing within or without the State or absent from the State to be taken upon notice to the interested party, if any, in the manner that depositions of witnesses are taken in civil actions pending in the circuit court in any matter which the department has authority to investigate or determine.

(C) Oaths to witnesses may be administered by the department. A person who testifies falsely in a matter under consideration by the department is guilty of and, upon conviction, will be punished for perjury.

(D) An officer who serves summons or subpoenas and a witness appearing before the Department of Revenue receive the same compensation as an officer and a witness in the circuit court. The department may incur and pay the expense of obtaining expert witnesses or of other evidence for use by the department in a judicial or administrative proceeding. This compensation and expert witness expense must be paid upon certificate of the department by the State Treasurer, by drawing upon funds from the tax on income as provided by Section 12-6-510.

(E) Out-of-state appraisers serving as witnesses are not required to be licensed or certified in this State. For purposes of this section, out-of-state appraisers are defined as appraisers with a business address outside of this State.

(F) The director of the Department of Revenue and the officers designated by the director may administer oaths to any person or take acknowledgments of any person in respect of any return or report required by this title or the rules and regulations of the department.

S.C. Code Ann. Section 12-54-110. Power of department to summon taxpayer or other person; remedy for failure to comply with summons.

(A) The department may summon

(1) a person who:

(a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required;

(b) delivers a return that the department considers erroneous; or

(c) refuses to allow an authorized agent of the department to examine his books and records;

(2) another person having possession, care, or custody of books of account containing entries relating to the business of such person; or

(3) another person it considers proper.

(B) The summons may demand that the person appear before the department and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the department.

(C) The summons must be served by an authorized agent of the department by delivering an attested copy to the person in hand or leaving the copy at the person's last or usual place of abode. When the summons requires the production of books and returns, it is sufficient if the books are described with reasonable certainty.

(D) If a person summoned pursuant to this section neglects or refuses to obey the summons, the department may apply to the ALC for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

S.C. Code Ann. Section 1-23-600. Hearing and Proceedings.

(G) Notwithstanding another provision of law, the Administrative Law Court has jurisdiction to review and enforce an administrative process issued by an agency or by a department of the executive branch of government, as defined in Section 1-30-10, such as a subpoena, administrative search warrant, cease and desist order, or other similar administrative order or process. A department or agency of the executive branch of government authorized by law to seek an administrative process may apply to the Administrative Law Court to issue or enforce an administrative process. A party aggrieved by an administrative process issued by a department or agency of the executive branch of government may apply to the Administrative Law Court for relief from the process as provided in the Rules of the Administrative Law Court.

APPLICABLE COURT RULES

In addition to the statutes above, these rules in the South Carolina Rules of Civil Procedure (SCRCP) govern the authority of the Department to issue a summons: Rule 26 (general provisions governing discovery); Rule 30 (depositions upon oral examination); Rule 34 (production of documents and things); and Rule 45 (subpoenas).

Also, Rule 68 of the Rules of Procedure for the Administrative Law Court (RPALC) requires an Administrative Law Judge to apply the SCRCP to resolve questions not addressed by the RPALC.

The Taxpayer in this matter is Market Hall LLC DBA Soda City Market

As to the Taxpayer produce all of the following documents that are in your possession or control

- All **Business Records** related to Soda City Market Vendor Applications for the period 2024
- Owner Name - Vendor Name - E-mail - Phone Number- Production Address - Website Link - Vendor Category
SC Retail License - Dates of Vendor Attendance

CERTIFICATE OF SERVICE OF SUMMONS

I hereby certify that I served the summons on which the reverse is the original.

Date Summons Served

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I left the attested copy with the following person at the business to whom it was directed.

Stephen Ruxton

NAME

ADDRESS



I left the attested copy with the following person at the last and usual abode of the person, business or entity to whom it was directed.

NAME

ADDRESS

SCDOR Representative Title

Ro

Signature

[Signature]

DEPARTMENT OF REVENUE
**SUMMONS TO TESTIFY
AND/OR PRODUCE RECORDS**FD-24
(Rev. 7/13/23)
2011

Date August 15, 2024

To: Market Hall LLC DBA Soda City Market Attn: Emile Deflice

In the matter of:

Elevation Catering LLC and Bubblelicious Waffles LLC (Cedric McEachin/ Felicia Mack)

Documents to be ProducedYou are hereby summoned to produce the below specified documents and records: **See Exhibit "A"**

Place and Time for production:

SCDOR- 300A Outlet Pointe Blvd. Columbia, SC 29210 Attn: Bailie Campbell or Bailie.Campbell@dor.sc.gov

Date: August 30, 2024

Time: 12:00 p.m.

Issued under authority of Section 12-4-330 and Section 12-54-110, Code of Laws of South Carolina, 1976, as amended.

Bailie Campbell	Columbia	803.898.5754
Name of SCDOR Representative	Office	Phone

Bailie Campbell
Signature of SCDOR Representative

FAILURE TO COMPLY MAY RESULT IN YOUR BEING HELD IN CONTEMPT OF COURT.

Failure to comply with this Summons will render you liable for judicial proceedings before the South Carolina Administrative Law Court pursuant to S.C. Code § 12-54-110(d) to enforce the requirements of this Summons. The proceeding may result in your being held in Contempt of Court.

For production of documents: You are required to make a diligent search of all records and documents that are in your possession, custody, or control. This includes documents in the possession of attorneys, accountants, affiliates, advisors, representatives, or others directly or indirectly employed by you, hired by you, or in any way connected with you or your representatives, and anyone else otherwise subject to your control. Documents and records are defined in Rule 1001, South Carolina Rules of Evidence.

Each separate summons must be answered separately. If a document has any change, notation, or modification, you must produce it. Each non-identical document is a separate document and must be produced.

The Taxpayer in this matter is: Elevation Catering LLC&Bubblelicious Waffles LLC Cedric McEachin/Felicia Mack
As to the Taxpayer, produce all of the following documents that are in your possession or control:

- All **Business Records** related to contracts/agreements/application with the above entity and Market Hall LLC for the period January- July 2024
- Copies of all Business Record related to Elevation Catering LLC, Bubblelicious Waffles LLC, Cedric McEachin, and Felicia Mack for the period of January 2020 through July 2024 These Business Records include, but are not limited to contracts, agreements with Market Hall LLC , or vendor applications to be a member of the Soda City Market.

S.C. Code Ann. Section 12-4-330. Witnesses before department.

(A) The director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.

(B) The director may cause the deposition of witnesses residing within or without the State or absent from the State to be taken upon notice to the interested party, if any, in the manner that depositions of witnesses are taken in civil actions pending in the circuit court in any matter which the department has authority to investigate or determine.

(C) Oaths to witnesses may be administered by the department. A person who testifies falsely in a matter under consideration by the department is guilty of and, upon conviction, will be punished for perjury.

(D) An officer who serves summons or subpoenas and a witness appearing before the Department of Revenue receive the same compensation as an officer and a witness in the circuit court. The department may incur and pay the expense of obtaining expert witnesses or of other evidence for use by the department in a judicial or administrative proceeding. This compensation and expert witness expense must be paid upon certificate of the department by the State Treasurer, by drawing upon funds from the tax on income as provided by Section 12-6-510.

(E) Out-of-state appraisers serving as witnesses are not required to be licensed or certified in this State. For purposes of this section, out-of-state appraisers are defined as appraisers with a business address outside of this State.

(F) The director of the Department of Revenue and the officers designated by the director may administer oaths to any person or take acknowledgments of any person in respect of any return or report required by this title or the rules and regulations of the department.

S.C. Code Ann. Section 12-54-110. Power of department to summon taxpayer or other person; remedy for failure to comply with summons.

(A) The department may summon:

(1) a person who:

(a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required.

(b) delivers a return that the department considers erroneous; or

(c) refuses to allow an authorized agent of the department to examine his books and records;

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(B) The summons may demand that the person appear before the department and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the department.

(C) The summons must be served by an authorized agent of the department by delivering an attested copy to the person in hand or leaving the copy at the person's last or usual place of abode. When the summons requires the production of books and returns, it is sufficient if the books are described with reasonable certainty.

(D) If a person summoned pursuant to this section neglects or refuses to obey the summons, the department may apply to the ALC for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

S.C. Code Ann. Section 1-23-600. Hearing and Proceedings.

(G) Notwithstanding another provision of law, the Administrative Law Court has jurisdiction to review and enforce an administrative process issued by an agency or by a department of the executive branch of government, as defined in Section 1-30-10, such as a subpoena, administrative search warrant, cease and desist order, or other similar administrative order or process. A department or agency of the executive branch of government authorized by law to seek an administrative process may apply to the Administrative Law Court to issue or enforce an administrative process. A party aggrieved by an administrative process issued by a department or agency of the executive branch of government may apply to the Administrative Law Court for relief from the process as provided in the Rules of the Administrative Law Court.

APPLICABLE COURT RULES

In addition to the statutes above, these rules in the South Carolina Rules of Civil Procedure (SCRCP) govern the authority of the Department to issue a summons: Rule 26 (general provisions governing discovery); Rule 30 (depositions upon oral examination); Rule 34 (production of documents and things); and Rule 45 (subpoenas).

Also, Rule 68 of the Rules of Procedure for the Administrative Law Court (RPALC) requires an Administrative Law Judge to apply the SCRCP to resolve questions not addressed by the RPALC.

**SUMMONS TO TESTIFY
AND/OR PRODUCE RECORDS**

Date August 15, 2024

To: Market Hall LLC DBA Soda City Market Attn: Emile Deflice

In the matter of:

Soda City Market vendor application information

Documents to be ProducedYou are hereby summoned to produce the below specified documents and records: **See Exhibit "A"**

Place and Time for production:

SCDOR- 300A Outlet Pointe Blvd. Columbia, SC 29210 Attn: Bailie Campbell or Bailie.Campbell@dor.sc.gov

Date: August 30, 2024

Time: 12:00 p.m.

Issued under authority of Section 12-4-330 and Section 12-54-110, Code of Laws of South Carolina, 1976, as amended.

Bailie Campbell	Columbia	803-898-5754
Name of SCDOR Representative	Office	Phone
Bailie Campbell		
Signature of SCDOR Representative		

FAILURE TO COMPLY MAY RESULT IN YOUR BEING HELD IN CONTEMPT OF COURT.

Failure to comply with this Summons will render you liable for judicial proceedings before the South Carolina Administrative Law Court pursuant to S.C. Code § 12-54-110(d) to enforce the requirements of this Summons. The proceeding may result in your being held in Contempt of Court.

For production of documents: You are required to make a diligent search of all records and documents that are in your possession, custody, or control. This includes documents in the possession of attorneys, accountants, affiliates, advisors, representatives, or others directly or indirectly employed by you, hired by you, or in any way connected with you or your representatives, and anyone else otherwise subject to your control. Documents and records are defined in Rule 1001, South Carolina Rules of Evidence.

Each separate summons must be answered separately. If a document has any change, notation, or modification, you must produce it. Each non-identical document is a separate document and must be produced.

The Taxpayer in this matter is: Market Hall LLC DBA Soda City Market

As to the Taxpayer, produce all of the following documents that are in your possession or control

- All **Business Records** related to All Soda City Market Vendor Applications for the period January- July 2024
- - Owner Name- Vendor Name- E-mail- Phone Number- Production Address- Website Link- Vendor Category- SC Retail License Number- Frequency of a vendors participation at Soda City (per their application)
- Copies of all Soda City Market Vendor Applications for the period of January 2024 through July 2024.
- Copies of all documents listing the business information for every Soda City vendor or member for 2024, to include the vendors name, email address, phone number, business name (legal and d/b/a), production address, website link(s), vendor category, SC Retail License number, and frequency of the vendors participation of Soda City Market in 2024.

S.C. Code Ann. Section 12-4-330. Witnesses before department.

(A) The director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.

(B) The director may cause the deposition of witnesses residing within or without the State or absent from the State to be taken upon notice to the interested party, if any, in the manner that depositions of witnesses are taken in civil actions pending in the circuit court in any matter which the department has authority to investigate or determine.

(C) Oaths to witnesses may be administered by the department. A person who testifies falsely in a matter under consideration by the department is guilty of and, upon conviction, will be punished for perjury.

(D) An officer who serves summons or subpoenas and a witness appearing before the Department of Revenue receive the same compensation as an officer and a witness in the circuit court. The department may incur and pay the expense of obtaining expert witnesses or of other evidence for use by the department in a judicial or administrative proceeding. This compensation and expert witness expense must be paid upon certificate of the department by the State Treasurer, by drawing upon funds from the tax on income as provided by Section 12-6-510.

(E) Out-of-state appraisers serving as witnesses are not required to be licensed or certified in this State. For purposes of this section, out-of-state appraisers are defined as appraisers with a business address outside of this State.

(F) The director of the Department of Revenue and the officers designated by the director may administer oaths to any person or take acknowledgments of any person in respect of any return or report required by this title or the rules and regulations of the department.

S.C. Code Ann. Section 12-54-110. Power of department to summon taxpayer or other person; remedy for failure to comply with summons.

(A) The department may summon:

(1) a person who:

(a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required;

(b) delivers a return that the department considers erroneous; or

(c) refuses to allow an authorized agent of the department to examine his books and records;

(2) another person having possession, care, or custody of books of account containing entries relating to the business of such person; or

(3) another person it considers proper.

(B) The summons may demand that the person appear before the department and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the department.

(C) The summons must be served by an authorized agent of the department by delivering an attested copy to the person in hand or leaving the copy at the person's last or usual place of abode. When the summons requires the production of books and returns, it is sufficient if the books are described with reasonable certainty.

(D) If a person summoned pursuant to this section neglects or refuses to obey the summons, the department may apply to the ALC for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

S.C. Code Ann. Section 1-23-600. Hearing and Proceedings.

(G) Notwithstanding another provision of law, the Administrative Law Court has jurisdiction to review and enforce an administrative process issued by an agency or by a department of the executive branch of government, as defined in Section 1-30-10, such as a subpoena, administrative search warrant, cease and desist order, or other similar administrative order or process. A department or agency of the executive branch of government authorized by law to seek an administrative process may apply to the Administrative Law Court to issue or enforce an administrative process. A party aggrieved by an administrative process issued by a department or agency of the executive branch of government may apply to the Administrative Law Court for relief from the process as provided in the Rules of the Administrative Law Court.

APPLICABLE COURT RULES

In addition to the statutes above, these rules in the South Carolina Rules of Civil Procedure (SCRCP) govern the authority of the Department to issue a summons: Rule 26 (general provisions governing discovery); Rule 30 (depositions upon oral examination); Rule 34 (production of documents and things); and Rule 45 (subpoenas).

Also, Rule 68 of the Rules of Procedure for the Administrative Law Court (RPALC) requires an Administrative Law Judge to apply the SCRCP to resolve questions not addressed by the RPALC.

EXHIBIT D

From: Emile DeFelice <emile@sodacitysc.com>
Sent: Wednesday, August 21, 2024 9:07 AM
To: Bailie Campbell
Cc: Jason Luther
Subject: [EXTERNAL] Re: Administrative Summons- SCDOR

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Thank you for your email, just scroll to the right to see their application, which can be viewed to correlate answers [here](#). Our attorneys will review the rest of the request. Have a good week. Emile

Elevation catering	Felicia Mack	Elevationcateringllc@gmail.com	8037673834	5010 monticello road, Columbia SC 29203	ElevationCateringLLC	Eleva
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On Tue, Aug 20, 2024 at 6:16 PM Bailie Campbell <Bailie.Campbell@dor.sc.gov> wrote:

Mr. DeFelice,

Thank you for reaching out to me regarding our recent service of the two Administrative Summons from DOR. Please know that the Department is not trying to cause you undue hardship, time, or money in responding to the summons. We routinely request this same information from promoters all over the state that hold different venues, and we work hand in hand with them to achieve compliance with respect to the retail license information.

The spreadsheet which you submitted for *Elevation Catering* did not in fact assist us with the request made for the "business records related to contracts/agreements/application...", as the *information on the application* with Market Hall LLC (Soda City), is what is needed, per the recent summons document. Per your website, every vendor must fill out an application with your business and that is the specific information that we are requesting for *all vendors as well*, per the summons. (One for Elevation Catering documentation, and the other all vendors -see both Exhibit A's)

The Department is again requesting that you comply fully with the information requested. If it is not received by the due date of August 30, 2024, we will have to take additional steps.

I will gladly answer any questions that you may have regarding this email.

Yours truly,

Bailie Campbell



Bailie Campbell

Supervisor

Columbia Collections

803-898-5754 | mobile: 803-730-2880 | Bailie.Campbell@dor.sc.gov

South Carolina Department of Revenue | dor.sc.gov

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Emile DeFelice
CEO

sodacitysc.com



[Market Rules](#) [Vendor Application](#)

EXHIBIT E

Jason Luther

From: Jason Luther
Sent: Thursday, October 10, 2024 11:27 AM
To: 'James Smith'
Subject: RE: Market Hall LLC

Good morning James, I hope all is well with you.

I am following up on the administrative summons that SCDOR issued to Market Hall, LLC. The due date for responding to the summons was September 30; our Collections team reached out to me yesterday because they have not yet received any documents or otherwise heard from Market Hall re: the administrative summons.

Thank you,

Jason

From: Jason Luther
Sent: Thursday, August 29, 2024 4:42 PM
To: James Smith <james.smith@nelsonmullins.com>
Subject: RE: Market Hall LLC

James, good to talk to you this afternoon. As we discussed, I am happy to give you a 30 day extension to respond. Hopefully we can get this worked out sooner; let me know what questions you may have once you've reviewed everything.

Enjoy the long weekend,

Jason

From: James Smith <james.smith@nelsonmullins.com>
Sent: Thursday, August 29, 2024 4:10 PM
To: Jason Luther <Jason.Luther@dor.sc.gov>
Subject: [EXTERNAL] Market Hall LLC

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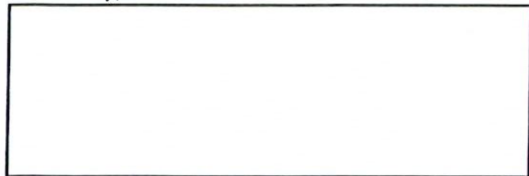
Mr. Luther:

My firm has been retained to assist Market Hall, LLC with respect to your letter dated August 15, 2024, and the accompanying Administrative Summons.

I have not had the opportunity to review the Summons and the substance of your letter. I respectfully request an thirty (30) day extensions to respond in effort to resolved this matter without protracted litigation.

Thank you for your consideration of this request and I look forward to working with you on this matter.

Sincerely, James



JAMES SMITH **PARTNER**

james.smith@nelsonmullins.com

MERIDIAN | 17TH FLOOR

1320 MAIN STREET | COLUMBIA, SC 29201

T 803.255.9437 F 803.256.7500

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STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

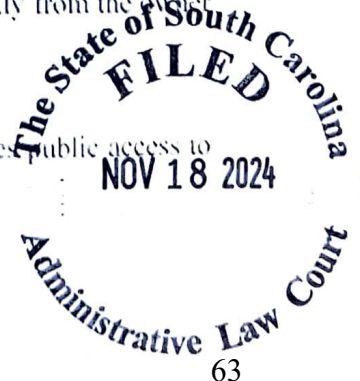
South Carolina Department of Revenue,)
)
Petitioner,)
)
vs.)
)
Market Hall, LLC, d/b/a/ Soda City)
Market,)
)
Respondent.)
)
)

Docket No. 2024-ALJ-17-0391-JJ

RESPONSE TO
RULE TO SHOW CAUSE

Respondent Market Hall, LLC, by and through its undersigned counsel, does hereby respectfully submit this Response to the Petitioner's Rule to Show Cause as follows:

1. Respondent expressly denies that it has not complied with all lawful requests made by SCDOR for documents in their custody and control which is not unduly burdensome.
2. Respondent did in fact fully respond to Petitioner's Summons dated June 5, 2024, and provided the information request which respect to a specific vendor client Elevation Catering / Bubblelicious Waffles.
3. Then the Petitioner in the second Summons sought the Respondent to provide Petitioner with access to "All Business Records related to Soda City Market Vendor Applications."
4. All the information Petitioner is seeking is not information owned or controlled or even in the custody of the Respondent.
5. The Petitioner is seeking information about all of Respondent's vendor clients.
6. The Petitioner should be required to seek this information directly from the owner of the information, the vendor clients, not the Respondent.
7. The Respondent advised the Petitioner that Respondent provides public access to



the map of every vendor on Friday that will be present at the Soda City Market on Saturday.

8. Petitioner advised Respondent that Petitioner did not want to work on a Saturday and identify vendor clients at the Soda City Market and seek their information directly.

9. Petitioner's Summons is not directed at a specific vendor client and amounts nothing more than a fishing expedition and to have Respondent do their work for them.

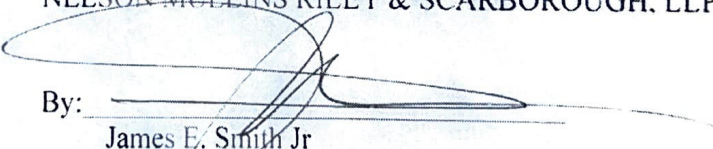
10. It is unduly burdensome to require Respondent to provide information on their vendor clients when the Petitioner can simply ask them for the same information directly.

11. Respondent will submit further and additional memorandum prior to hearing on this matter in support of Respondent Response to Petitioner's Rule to Show Cause.

WHEREFORE. Respondent respectfully requests that this Court dismiss Petitioner's Rule to Show Cause and such other and further relief as it deems just and proper.

RESPECTFULLY SUBMITTED.

NELSON MULLINS RILEY & SCARBOROUGH, LLP.

By: 

James E. Smith Jr
1320 Main Street, 17th Floor
Columbia, SC 29201
(803) 799-2000

Attorney for the Respondent

Columbia, South Carolina
November 18, 2024

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

South Carolina Department of Revenue,)

Docket No. 2024-ALJ-17-0391-IJ

Petitioner,)

vs.)

PROOF OF SERVICE

Market Hall, LLC, d/b/a/ Soda City)
Market,)

Respondent.)

I, the undersigned attorney of Nelson Mullins Riley and Scarborough, LLP, do hereby certify that I have served a copy of the foregoing, **Response to Rule to Show Cause**, in connection with the above-captioned case by mailing a copy of the same by United States Mail, postage prepaid, to the following address, as well as via electronic mail to the address below:

Jason Luther, Esq.
Chief Legal Officer
Office of General Counsel
South Carolina Department of Revenue
300A Outlet Point Blvd.
Columbia, SC 29210

Jason Luther, Esq.

NELSON MULLINS RILEY & SCARBOROUGH, LLP.

By: _____

James E. Smith Jr.
1320 Main Street, 17th Floor
Columbia, SC 29201
(803) 799-2000

Attorney for the Respondent

Columbia, South Carolina
November 18, 2024



**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

South Carolina Department of Revenue,

Petitioner,

vs.

Market Hall, LLC d/b/a Soda City Market,

Respondent.

DOCKET No. 24-ALJ-17-0391-IJ

MEMORANDUM OF AUTHORITIES

Petitioner South Carolina Department of Revenue (“Department”) hereby submits this Memorandum of Authorities as requested by the Court at the conclusion of the hearing held on May 20, 2025. In light of the relevant facts and legal authorities discussed below, the Department respectfully requests the Court issue an order requiring Respondent Market Hall, LLC d/b/a Soda City Market (Market Hall) to comply with the Department’s administrative summons dated August 15, 2024 (Summons).¹

INTRODUCTION

This case is about the straightforward application of South Carolina law; namely, whether (1) the Department properly issued the Summons to Market Hall, and (2) Market Hall failed to

¹ The Department’s Petition for Rule to Show Cause sought to enforce several administrative summonses. The first summons (dated June 5, 2024) sought certain information related to Elevation Catering LLC a/k/a Bubblelicious Waffles LLC, Cedric McEachin, and Felicia Mack (First Summons). The second summons (dated June 8, 2024) sought records related to Soda City Market’s vendors generally (Second Summons). On August 15, 2024, the Department issued revised versions of both the First Summons and Second Summons. At the hearing, Market Hall provided previously undisclosed information and testimony regarding its records responsive to the summons related to Elevation Catering. As a result of this newly provided information, the Department withdrew its request to enforce the First Summons. This memorandum addresses only the Second Summons as revised on August 15, 2024, referred to herein simply as the “Summons” for sake of ease.

comply with the Summons such that this Court should require it to do so. There is no dispute the Department followed the proper procedures for issuing the Summons, as required in S.C. Code Ann. § 12-4-330 and § 12-54-110 (Summons Statutes). There is also no dispute that Market Hall has neglected or refused to answer the Summons. As the owner of Market Hall testified at the hearing of this case, he has refused to comply with the Summons—and objects to doing so—because he does not believe “the government” should be able to make such a request of a private citizen. Although the Department understands Market Hall’s concerns, the issue remains whether Market Hall is subject to the plain and unambiguous requirements of the Summons Statutes as enacted by the General Assembly. *Fullbright v. Spinnaker Resorts, Inc.*, 420 S.C. 265, 271–72, 802 S.E.2d 794, 797 (2017) (“The General Assembly has a right to pass such legislation as in its judgment may seem beneficial to the State, and to create such agencies of government as may be necessary to carry out its purpose, unless expressly prohibited by the Constitution.”). If so, the Summons Statutes empower the Court to compel Market Hall to fully respond to the Summons.

FACTUAL BACKGROUND

Market Hall owns and operates Soda City market (Soda City), a weekly farmer’s market located in Columbia, South Carolina. To participate in Soda City, a business must submit an online application (Application), along with a one-time application fee, to Market Hall. Whether a business can participate in Soda City is within Market Hall’s sole discretion; it can “rescind vendor participation” at Soda City if any rules are broken or for “any reason Soda City sees fit.” (Hr’g Ex. 3 at 7). Approved vendors must pay a variety of yearly, monthly, or weekly fees to secure membership in Soda City. (Hr’g Ex. 2). Market Hall has developed comprehensive rules for Soda City; vendors agree to abide by these rules (as amended) as a condition to participating in Soda City. Among these rules, Market Hall requires all vendors to obtain a South Carolina retail license

in order to sell items at Soda City. (Hr'g Ex. 3 at 1). The Application requires vendors to disclose whether they have a South Carolina retail license (Hr'g Ex. 4). The rules provide a link to Department instructions and forms for obtaining a retail license. (Hr'g Ex. 3 at 1). Vendors receive regular communications from Market Hall about Soda City, and must communicate to Market Hall on a monthly or weekly basis to sign-up to participate in Soda City each Saturday. Soda City has a roster of over 400 vendors who come and go throughout the year; on any given Saturday, the Soda City market hosts between 150 to 220 vendors.

The Department is statutorily tasked with administering and enforcing the provisions of the South Carolina Sales and Use Tax Act (Act), including licensing any person engaged in the business of retail sales in South Carolina. S.C. Code Ann. § 12-36-2660. Every retailer is required to obtain a retail license for any permanent business location. S.C. Code Ann. § 12-36-510. The retail license requirement extends to certain artists and craftsmen, as well as retailers operating transient or temporary businesses. *Id.* Separate licenses are required for each retail sales location. S.C. Code Ann. § 12-36-540. Retail licenses must be conspicuously displayed at all times and are not transferrable or assignable. S.C. Code Ann. § 12-36-550. Operation of a business without a retail license or with a suspended retail license is a criminal offense. S.C. Code Ann. § 12-36-560. And every retailer engaged in selling tangible personal property at retail is subject to a sales tax; taxes and returns are due on a monthly basis. S.C. Code Ann. § 12-36-910; 12-36-2570. The Act imposes a duty on retailers to keep sufficient records that may be necessary for the Department to determine the amount of tax due under the Act. S.C. Code Ann. § 12-36-2540.

There are unique challenges to regulating businesses that operate primarily at festivals or markets, in contrast to those businesses that operate primarily at a permanent brick-and-mortar location. Festivals often attract out-of-state retailers or transient/temporary in-state retailers; it is

not unusual for those retailers to be unaware of their obligation to obtain a retail license and remit sales tax for their sales in South Carolina. Accordingly, the Department (typically through its revenue officers) routinely coordinates with festival and market promoters or organizers to obtain a list of approved or participating vendors (i.e. retail businesses). This enables the Department to create a “master list” of retailers for each festival or market, which it uses for administration, enforcement, and compliance purposes. This also enables the Department to identify and work with any noncompliant businesses prior to the festival or event to avoid unnecessary disruptions during the event. The Department’s goal is to encourage voluntary compliance, not to penalize or shut down businesses at an event.

Moreover, it is not uncommon for businesses applying for a retail license to provide the Department misleading or inaccurate information about the identity of the business or its principals, often to hide prior violations or because the principals have outstanding tax debts. Accordingly, in the course of licensing retail businesses, the Department regularly obtains and reviews independent, third-party information to confirm or verify the accuracy of information provided by the applicant. This is especially helpful when dealing with transient/temporary retailers that do not otherwise have a permanent business location for a revenue officer to visit.

Bailie Campbell is a collections supervisor for the Department. In April 2024, she sought to obtain a vendor list from Market Hall, including copies of the Application each business submitted to become a vendor at Soda City. In response, Market Hall advised that the requested information is available on the Soda City Market Facebook. As Ms. Campbell testified, the information available on Facebook contained only a map showing where each vendor booth would be located during the upcoming Soda City; the businesses were listed by name, but the map did not provide any of the other identifying contained in the Application. Moreover, upon review of

the map, Ms. Campbell could not determine whether the listed business name was a “d/b/a” or if it matched the entity name that would have been listed on its South Carolina retail license. Thus, the map alone was insufficient for the Department to identify whether the vendors for the upcoming Soda City were licensed retailers. On June 8, 2024, the Department issued a summons to Market Hall requesting copies of the Applications for all vendors for 2024.² Market Hall did not respond.

On August 15, 2024, the Department issued a revised version of the Summons, which clarified that the scope of information sought was limited to copies of the Soda City vendor Applications for 2024 (including the specific information contained on the Applications). The Summons was left at the personal residence of Emile DeFelice, the owner of Market Hall. Market Hall never responded to the Summons.

ARGUMENT

I. Relevant Law

A. Summons Statutes

The Department’s authority to issue an administrative summons is provided in the Summons Statutes located in S.C. Code Ann. §§ 12-4-330 and 12-54-110 (2014). Section 12-4-330 reads, in relevant part:

² At the same time, the Department was investigating a specific business in connection with a retail licensing issue: Elevation Catering, LLC d/b/a Bubblelicious Waffles (“Bubblelicious”). Bubblelicious had previously held a retail license; that license had been revoked. Thereafter, Bubblelicious made multiple attempts to apply for a new retail license; the Department denied each of these applications because it was unable to determine the true owners/principals of Bubblelicious. The Department also learned that Bubblelicious was operating at Soda City without a retail business license. Thus, the Department issued a separate summons to Market Hall to determine whether Bubblelicious was operating at Soda City, and to obtain information concerning what Bubblelicious may have represented to Market Hall about the identify of its owner/operator.

SECTION 12-4-330. Witnesses before department.

(A) The director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.

(B) The director may cause the deposition of witnesses residing within or without the State or absent from the State to be taken upon notice to the interested party, if any, in the manner that depositions of witnesses are taken in civil actions pending in the circuit court in any matter which the department has authority to investigate or determine.

(C) Oaths to witnesses may be administered by the department. A person who testifies falsely in a matter under consideration by the department is guilty of and, upon conviction, will be punished for perjury.

* * *

HISTORY: 1991 Act No. 50, Section 2; 1994 Act No. 516, Section 27; 1995 Act No. 76, Section 9; 1998 Act No. 432, Section 2.

Section 12-54-110 reads, in relevant part:

SECTION 12-54-110. Power of department to summon taxpayer or other person; remedy for failure to comply with summons.

(A) The department may summon:

(1) a person who:

(a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required;

(b) delivers a return that the department considers erroneous; or

(c) refuses to allow an authorized agent of the department to examine his books and records;

(2) another person having possession, care, or custody of books of account containing entries relating to the business of such person; or

(3) another person it considers proper.

(B) The summons may demand that the person appear before the department and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the department.

(C) The summons must be served by an authorized agent of the department by delivering an attested copy to the person in hand or leaving the copy at the person's last or usual place of abode. When the summons requires the production of books and returns, it is sufficient if the books are described with reasonable certainty.

(D) If a person summoned pursuant to this section neglects or refuses to obey the summons, the department may apply to the Administrative Law Court for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

HISTORY: 1985 Act No. 201, Part II, Section 32A; 2003 Act No. 69, Section 3.L, eff June 18, 2003; 2005 Act No. 161, Section 12, eff June 9, 2005.

Section 12-54-110 was first enacted in 1985 and has been amended substantively twice to expand the scope of summonses to include both tax and regulatory matters (in 2003) and to vest the Administrative Law Court (ALC) with jurisdiction to enforce administrative summonses (in 2005). *See* Act No. 69 (2003); Act No. 161 (2005). Section 12-4-330 has not been substantively amended since it was first enacted in 1991.

South Carolina's Summons Statutes are not unique. Congress has granted the Internal Revenue Service (IRS) the authority to examine books and witnesses by means of an administrative summons. *See* 26 U.S.C. § 7602. South Carolina's Summons Statutes, in particular section 12-54-110, largely mirrors section 7602 of the Internal Revenue Code (IRC § 7602). Many

of South Carolina's sister states have also authorized their respective state taxing agency to issue administrative summonses through statutes similar to IRC § 7602.³

B. Relevant Case Law

The ALC has repeatedly affirmed the Department's administrative summons powers pursuant to S.C. Code Ann. §§ 12-4-330 and 12-54-110. *See Patel v. S.C. Dep't of Revenue*, 2021 WL 5575370, Docket No. 21-ALJ-30-0446-IJ (S.C. Admin. 2021); *S.C. Dep't of Revenue v. Sunbelt Furniture Xpress, Inc.*, 2019 WL 2576507, Docket No. 19-ALJ-17-0110-IJ (S.C. Admin. 2019); *Palmetto Kids First Scholarship Program v. S.C. Dep't of Revenue*, 2015 WL 2159509, Docket No. 14-ALJ-17-0591-IJ (S.C. Admin. 2015); *S.C. Elec. & Gas Company v. S.C. Dep't of Revenue*, 1995 WL 929985, Docket No. 95-ALJ-17-0466-CC (S.C. Admin. 1995).⁴

Federal case law addressing IRC § 7602 has liberally interpreted its scope and authority, recognizing that it grants the IRS extremely broad power, akin to a grand jury, which allows the agency to "investigate merely on suspicion that the law is being violated, or even just because it wants assurance that it is not." *United States v. Morton Salt Co.*, 338 U.S. 632, 643, 70 S. Ct. 357,

³ See, e.g., Ark. Code Ann. § 26-18-305 (West) (authorizing Secretary to compel production of records by summons in administration of state tax laws); Ala. Code § 40-2A-7 (authorizing Department to summon "records, books, or other information of any kind relating to any matter which the department has authority to administer"); Ga. Code Ann. § 48-2-8 (West) (authorizing tax commissioners to subpoena production of records and documents of any person); N.C. Gen. Stat. Ann. § 105-258 (authorizing Secretary of Revenue to summon persons to produce records as may be relevant or material to an inquiry); Va. Code Ann. § 58.1-3110 (West) (authorizing commissioner to summon records and granting jurisdiction to courts to compel compliance of a taxpayer summoned).

⁴ The undersigned has found only two cases where the ALC declined to enforce the Department's summonses. In both cases, the ALC did not find the summons were improper but merely that the ALC lacked the jurisdictional authority to enforce compliance. *See Sunbelt Furniture Xpress, Inc.*, 2019 WL 2576507 ("due to geographic limitations, this Court is without authority to enforce the Department's summons in North Carolina."); *S.C. Elec. & Gas Company*, 1995 WL 929985 ("In the face of clear and specific statutory language requiring the circuit court to rule on the summons, this Division is without jurisdiction to decide this issue.").

364 (1950). An administrative summons does not require probable cause and can be used to pursue any relevant information necessary for a legitimate agency investigation. *Id.*; *United States v. Powell*, 379 U.S. 48, 85 S. Ct. 248 (1964). When evaluating a summons, “courts may ask only whether the IRS issued a summons in good faith, and must eschew any broader role of ‘oversee[ing] the [IRS’s] determinations to investigate.’” *United States v. Clarke*, 573 U.S. 248, 254, 134 S. Ct. 2361, 2367 (2014).

C. Standards for Reviewing Administrative Summonses

The seminal federal case addressing the power of the IRS to issue and enforce an administrative summons is *United States v. Powell*, 379 U.S. 48, 85 S. Ct. 248 (1964). Because section 12-54-110(D) largely mirrors the language of IRC § 7604(b), the ALC has previously cited to *Powell* when evaluating Department summonses. See *Patel v. S.C. Dep’t of Revenue*, 2021 WL 5575370, Docket No. 21-ALJ-30-0446-IJ (S.C. Admin. 2021); *S.C. Dep’t of Revenue v. Sunbelt Furniture Xpress, Inc.*, 2019 WL 2576507, Docket No. 19-ALJ-17-0110-IJ (S.C. Admin. 2019).

In *Powell*, the Supreme Court established a four-part test for determining whether an administrative summons was issued in good faith: (1) the agency investigation is for a “legitimate purpose,” (2) the information sought by the administrative summons must be “relevant to the purpose” of the investigation, (3) the IRS does not already possess the requested information, and (4) the IRS followed the required administrative procedures when issuing the administrative summons. *Powell*, 379 U.S. 48 at 57–58, 85 S. Ct. at 255; see also *Morton Salt*, 338 U.S. at 652, 70 S.Ct. 357 (an agency has authority to issue an administrative subpoena “if the inquiry is within the authority of the agency, the demand is not too indefinite and the information sought is reasonably relevant”). The Supreme Court also held that there is no requirement that the IRS demonstrate probable cause to suspect fraud in order to seek enforcement of its summons. *Id.*

D. Contempt proceedings

Under section 12-54-110(D), the remedy for failure to comply with a Department summons is a contempt proceeding at the ALC. “In an action for contempt, the burden of proof is on the moving party.” *Brasington v. Shannon*, 288 S.C. 183, 184, 341 S.E.2d 130, 131 (1986). “A party seeking a contempt finding for violation of a court order must show the order’s existence and facts establishing the other party did not comply with the order.” *Noojin v. Noojin*, 417 S.C. 300, 306, 789 S.E.2d 769, 772 (Ct. App. 2016) (quoting *Abate v. Abate*, 377 S.C. 548, 553, 660 S.E.2d 515, 518 (Ct. App. 2008)). “In a proceeding for contempt for violation of a court order, the moving party must show the existence of a court order and the facts establishing the respondent’s noncompliance with the order.” *Hawkins*, 359 S.C. at 501, 597 S.E.2d at 899. “Once the movant makes a *prima facie* showing by pleading an order and demonstrating noncompliance, ‘the burden shifts to the respondent to establish his defense and inability to comply.’” *Eaddy v. Oliver*, 345 S.C. 39, 42, 545 S.E.2d 830, 832 (Ct. App. 2001) (quoting *Henderson v. Henderson*, 298 S.C. 190, 197, 379 S.E.2d 125, 129 (1989)).

“[B]efore a court may find a person in contempt, the record must clearly and specifically reflect the contemptuous conduct.” *Widman v. Widman*, 348 S.C. 97, 119, 557 S.E.2d 693, 705 (Ct. App. 2001). “A finding of contempt ... must be reflected in a record that is ‘clear and specific as to the acts or conduct upon which such finding is based.’” *Tirado v. Tirado*, 339 S.C. 649, 654, 530 S.E.2d 128, 131 (Ct. App. 2000) (quoting *Curlee v. Howle*, 277 S.C. 377, 382, 287 S.E.2d 915, 918 (1982)). “[C]ontempt results from willful disobedience of a court order; ... before a person may be held in contempt, the record must be clear and specific as to acts or conduct upon which the contempt is based.” *Cheap-O’s Truck Stop, Inc. v. Cloyd*, 350 S.C. 596, 607, 567 S.E.2d 514, 519 (Ct. App. 2002) (quoting *Bevilacqua*, 316 S.C. at 129, 447 S.E.2d at 217). “A willful act is ...

one done voluntarily and intentionally with the specific intent to do something the law forbids, or with the specific intent to fail to do something the law requires to be done; that is to say with bad purpose either to disobey or disregard the law.” *Id.* at 607-08, 567 S.E.2d at 520 (quoting *Bevilacqua*, 316 S.C. at 129, 447 S.E.2d at 217).

II. The plain language of Title 12 authorizes the Department to summon Market Hall for the records at issue.

A. The information requested in the summons relates to matters which the Department has authority to investigate or determine.

The Department “may summon witnesses . . . to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.” S.C. Code Ann. § 12-4-330(A) (2014).

The Department is charged with administering and enforcing the requirements of the Sales and Use Tax Act in Chapter 36 of Title 12 (the Act). *See* S.C. Code Ann. § 12-36-2660 (2014). The Act requires all retailers to obtain a retail license from the Department before making any retail sales that are subject to the sales and use tax. *See* S.C. Code Ann. § 12-36-510 (2014). The Act imposes a number of obligations on businesses in connection with retail licenses, and the Department is required by statute to ensure compliance with those obligations, including with respect to transient or temporary retailers and artists, crafters, hobbyists who participate as vendors at festivals. *See generally* S.C. Code Ann. §§ 12-36-510, 12-36-520, 12-36-550, 12-36-560, 12-36-2540, 12-36-2570 (2014).

In this case, the Department’s administrative and enforcement responsibilities extend both to Market Hall and its numerous vendor members at Soda City who are subject to the statutory requirements of the Act. This includes processing and reviewing license applications and investigating whether businesses are complying with the Act. To that end, the undisputed

testimony established that the Department routinely seeks information (similar to what was requested in the Summons) to facilitate compliance by retail businesses at festivals and markets throughout South Carolina. The requested information gives the Department a clear understanding of which businesses may be present at the event and enables the Department to more efficiently identify and work with retailers that may not be compliant.

In short, there is no dispute that the information sought in the Summons concerned retail businesses that are subject to the Act and is directly related to matters which the Department has the authority to investigate or determine. S.C. Code Ann. § 12-4-330(A) (2014).

B. Market Hall refused to allow an authorized agent of the Department to examine its books and records, and the Department determined that Market Hall was a proper person to whom a summons could be issued.

“The Department may summon a person who refused to allow an authorized agent of the department to examine his books and records or another person [the Department] considers proper.” S.C. Code Ann. § 12-54-110(A)(1), (A)(3) (2014). Importantly, Ms. Campbell, an authorized agent of the Department, first attempted to obtain the records from Market Hall via email. Only after Market Hall declined to provide the requested information did Ms. Campbell issue the Summons. The information the Department sought to obtain was in the custody and control of Market Hall, therefore Market Hall was a proper person to whom a summons may be issued pursuant to § 12-54-110(A)(3).

III. The Department’s summons was issued in good faith and meets the requirements of the *Powell* test.

As the ALC has previously observed when evaluating an administrative summons issued by the Department, “there is a presumption that government officials in South Carolina act in good faith in the discharge of their duties.” *Palmetto Kids First Scholarship Program*, 2015 WL 2159509 (citing *S.C. Nat’l Bank v. Florence Sporting Goods, Inc.*, 241 S.C. 110, 115-116, 127

S.E.2d 199, 202 (1962)). The ALC has occasionally relied on the *Powell* test when determining whether the Department acted in good faith. *Id.*

Market Hall's objections are insufficient to overcome the presumption that Department officials acted in good faith in the discharge of their duties. Though the Court could rule in favor of the Department on this basis alone, the following analysis also demonstrates that the summons at issue meets the *Powell* standard for good faith.

First, the Department's investigation was for a legitimate purpose: administering and enforcing the provisions of the Act with respect to businesses engaged in retail sales in South Carolina, including those businesses who are vendors at Soda City. It is difficult to conceive how such an investigation is not a legitimate exercise of the Department's administrative and enforcement duties, especially considering that Market Hall's rules for Soda City require all vendors to obtain a South Carolina retail license in order to sell goods at the market. In fact, section 12-54-100 specifically authorizes the Department to conduct examinations or investigations in the administration of state tax law, including the examination of precisely the type of information sought in the Summons—the Summons is simply the legal mechanism by which the Department may obtain that information from Market Hall.⁵

⁵ Section 12-54-100(A) provides:

In the administration of a state tax law, the director or his duly authorized agent, for the purpose of ascertaining the correctness of a return or making a determination of or fixing tax liability, may examine or investigate the place of business, tangible personal property, facilities, computers, computer programs, electronic data, books, invoices, papers, records, memoranda, vouchers, other documents, equipment, or licenses of the taxpayer or other person bearing upon the matters required to be included on a return.

(emphasis added).

Second, the summoned information is relevant to this legitimate purpose. The Department requested copies of Market Hall's business records related to its Soda City vendor Applications. As discussed above, each vendor must submit an online Application to Market Hall to be approved to participate in the Soda City market. The Application solicits important information from each vendor, including the business name and point of contact, email and phone number, production address, and whether the business has a South Carolina retail license. Obtaining the information that Market Hall received from its vendor members was relevant to the Department's administration and enforcement of the Act because it would provide the Department with a "master list" of retail businesses that had obtained an annual membership from Market Hall and presumably would be regularly operating at Soda City. It also would enable the Department to identify—in advance of the Soda City market hours of operation on Saturday—any Soda City vendors that may not be compliant with South Carolina tax laws, thereby enabling the Department to work efficiently with those vendors to bring them into compliance. And it would provide important third-party data which the Department could cross-check (owner/operator, principal address, contact information) against its own records as a means to verify the accuracy of certain information contained on retailer applications.⁶

Third, the Department does not already possess the requested information. As demonstrated by the testimony and evidence presented at the hearing, vendors are required to

⁶ As Ms. Bailey testified, the Department had received several applications for a new retail license for Elevation Catering LLC / Bubblelicious Waffles after its previously license had been revoked. During that process, the applications contained conflicting information concerning the identity of the true owner/operator of the business. For that reason, Ms. Bailey issued a summons to Market Hall for information specifically related to Elevation Catering and the person the Department believed to be its principals. At the hearing, Mr. DeFelice's testimony confirmed the persons involved with Elevation Catering were notoriously difficult to communicate with and had a history of being less than forthright about their business operations.

complete the online Application, which generates a “Google doc” version of the Application that only Market Hall employees can access. The Department does not have access to or copies of the online applications submitted to Market Hall by vendors that were participating at Soda City during 2024.

Fourth, Market Hall did not dispute that the Department followed the required administrative procedures when issuing the Summons, including describing the requested records with reasonable certainty, requiring production of the records at a time and place named in the Summons, and serving the summons through an authorized agent of the Department. *See* S.C. Code Ann. § 12-54-110(B)–(C).

The Department’s Summons satisfies the *Powell* test for good faith. As the party opposing the Summons, Market Hall bears the heavy burden of rebutting the presumption of good faith. *Powell*, 379 U.S. at 58; *United States v. Stuart*, 489 U.S. 353 (1989) (“The taxpayer carries the burden of proving an abuse of the court’s process.”); *United States v. LaSalle Nat. Bank*, 437 U.S. 298, 316 (1978) (explaining that “those opposing enforcement of a summons do bear the burden to disprove the actual existence of a valid civil tax determination or collection purpose by the [IRS]” and noting “this burden is a heavy one”). Here, Market Hall cannot point to specific facts or circumstances that overcome the presumption of good faith, much less plausibly raise an inference of bad faith.

IV. The record establishes that Respondent refused to comply with the Summons.

Section 12-54-110 directs the ALC to enforce a summons in a manner consistent with existing laws for the punishment of contempt. As noted above, in a contempt proceeding the moving party must establish the respondent’s noncompliance. *Hawkins*, 359 S.C. at 501, 597 S.E.2d at 899. Mr. DeFelice testified that Market Hall received the Summons, has information

responsive to the Summons, and does not intent to comply with the Summons absent a court order. Market Hall's noncompliance with the Summons is undisputed.

V. Respondent's objections to the Summons are factually incorrect and do not have a legal basis in the Summons Statutes.

Market Hall has raised a number of objections to the Summons, including (1) the requested information is publicly available or the Department can get the information somewhere else, (2) the requested information is private or privileged, (3) the request is overly broad, (4) the request unduly burdens Market Hall, and (5) the request was not made in connection with a specific violation or specific suspicion of non-compliance by a specific business.

Market Hall wrongly characterizes the requested records as "publicly available" information. As Mr. DeFelice testified, Market Hall has in its possession a spreadsheet (or "Google doc") containing all of the information it solicited from each "vendor application" for 2024.⁷ Only Market Hall agents or employees can access this spreadsheet; it is not publicly available, and Mr. DeFelice acknowledged that he has not provided this spreadsheet to the Department. Further, although some of the information that a vendor inputs into the Application may be "public," the Application itself is not. Without a response from Market Hall, the Department cannot have possessed the information that businesses provided to Market Hall in their respective Applications.⁸

⁷ It appears that when a vendor completes the online "vendor application," the data that is inputted into each of the required fields on the application is then transmitted into a single spreadsheet generated by and maintained in an online "Google document." Access to this Google document is restricted to Mr. DeFelice and certain other Market Hall employees.

⁸ The Department's investigation of Elevation Catering demonstrates the utility and relevance of the Application. For example, suppose Elevation Catering submitted a retail license application to the Department in which it represented that Cedric McEach was the only principal or owner of the business. However, if Felicia Mack submitted an Application to Market Hall representing that she was the only principal or owner of Elevation Catering, that Application (i.e. what Elevation

Market Hall simultaneously contends the requested information is not only publicly available but also private or proprietary. However, as Mr. DeFelice acknowledged, the vendor application is specifically designed not to solicit confidential or sensitive information from the vendors. A vendor cannot reasonably expect a right to privacy in information it has voluntarily shared with Market Hall (information Market Hall claims is publicly available).⁹ And Market Hall cannot claim the Applications are private when those same records would be subject to examination by the Department if it were auditing Market Hall. *See* S.C. Code Ann. § 12-54-100 (authorizing Department to examine or investigate, inter alia, electronic data, papers, records, invoices, or other documents of the taxpayer or other person bearing upon the administration of a state tax law).

The Summons is not overly broad. It merely requests copies of vendor Applications for 2024; essentially, a master list of all vendors that Market Hall has approved to be members of Soda City market. Nor is the Summons unduly burdensome. Mr. DeFelice testified that, in a matter of

Catering told a third-party other than the Department) would be relevant for the Department's investigation of the true ownership of the business.

⁹ At the hearing, counsel for Market Hall also argued the Summons infringes on Market Hall's constitutional right to privacy. To the extent Market Hall has a legitimate privacy interest in the information requested by the Summons, the South Carolina Constitution does not bar all state actions that implicate a person's privacy, but only prohibits "unreasonable invasions of privacy." *Planned Parenthood South Atlantic v. State of South Carolina*, 440 S.C. 465, 482, 892 S.E.2d 121, 131 (2023). As evidenced by the Summons Statutes, the General Assembly has made a policy decision that a summons issued by the Department is not an unreasonable invasion of privacy. The power to summons records is necessary to implement the state's tax system, and therefore the state has a compelling interest that generally outweighs a person's privacy rights. For this reason, Courts have regularly rejected arguments that an administrative summons violates the summoned party's zone of privacy under the Fourth Amendment. *See, e.g., United States v. Miller*, 425 U.S. 435 (1976) (holding taxpayer has no legitimate expectation of privacy in bank records); *State, Dep't of Revenue v. Oliver*, 636 P.2d 1156, 1166 (Alaska 1981) (finding enforcement of administrative summons by state tax agency did not violate the taxpayer's right to privacy embodied in the Alaska Constitution).

seconds, he could simply upload the spreadsheet (which appears to contain all the summoned information) into an email to the Department, thereby complying with the Summons. *See, e.g., Dep't of Fin. v. AT&T Inc.*, 253 A.3d 537 (Del. 2021) (affirming decision to uphold administrative summons, which found that asking AT&T to pull information from an existing database and provide that information in an electronically usable format was not an overly broad or unduly burdensome request).

Finally, Market Hall's argument that the Summons is invalid because it is not based on some particularized suspicion of wrongdoing is misplaced. The Summons Statutes do not condition the Department's ability to issue a summons on whether it is investigating a particularized wrongdoing. And probable cause is not a prerequisite to issuing an administrative summons. *Powell*, 379 U.S. 48.

VI. The Summons Statutes direct the Administrative Law Court to enforce the Summons if Market Hall refuses to comply with it.

The plain language of section 12-54-110(D) directs the ALC to "enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt." Because Market Hall has neglected or refused to obey the Summons, the Department respectfully requests the ALC issue an order requiring Market Hall to comply with the Summons.

CONCLUSION

The Department issued a valid Summons to an appropriate person in good faith. Market Hall has refused to comply with the Summons. Although the Department understands Market Hall's objections to the Summons, those objections are superseded by the plain and unambiguous provisions of the Summons Statutes. Therefore, the Department respectfully requests that this Court issue an order requiring Market Hall to comply with the Summons, including but not limited to providing the Department copies of the Applications (or the electronic spreadsheet containing

an aggregation of the information contained on the Applications) for all Soda City vendors registered to participate in Soda City in 2024 and 2025.

Respectfully submitted,

**SOUTH CAROLINA DEPARTMENT OF
REVENUE**

A handwritten signature in blue ink, appearing to read 'TCH', is written over a horizontal line.

Thomas C. Hughes, Esquire (Bar No. 105166)

Jason P. Luther, Esquire (Bar No. 78021)

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Attorneys for Petitioner

Columbia, South Carolina
June 13, 2025

South Carolina Department of Revenue,
Petitioner,
v.
Market Hall LLC d/b/a Soda City Market,
Respondent.

I, the undersigned employee of the South Carolina Department of Revenue, do hereby certify that I have served a copy of the foregoing, **Memorandum of Authorities**, in connection with the above-referenced case by mailing a copy of the same by United States Mail, postage prepaid, to the following address, as well as via electronic mail to the address listed in the Attorney Information System:

Cyndal B. Sweet

Cyndal B. Sweet
South Carolina Department of Revenue

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**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

South Carolina Department of Revenue,

Petitioner,

vs.

Market Hall, LLC d/b/a Soda City Market,

Respondent.

DOCKET No. 24-ALJ-17-0391-IJ

**RESPONDENT’S MEMORANDUM OF
AUTHORITIES**

Respondent Market Hall, LLC d/b/a Soda City Market ("Market Hall") respectfully submits this Memorandum of Authorities as requested by the Court at the conclusion of the hearing held on May 20, 2025. The South Carolina Department of Revenue’s (the "Department") position is flawed both factually and legally, as the summons exceeds the scope of its statutory authority, imposes undue burdens on Market Hall, and fails to respect constitutional protections. Based on the testimony and evidence provided at the hearing and legal authorities cited below, Markey Hall respectfully requests the Court issue an order dismissing the Rule to Show Cause and the administrative summons dated August 15, 2024, (“Summons”) issued by the Department.

INTRODUCTION

This case is about protecting the rights of innocent third-parties from being compelled to give up private proprietary information by the Department exceeding its authority based solely on their asserted premise that is what we always have done.¹ The Summons issued by the Department sought to compel Market Hall to produce “**All Business Records** related to All Soda City Market

¹ All agencies with investigatory power should follow the oft stated axiom to “investigate crimes [violations], not people.” Former FBI Director Robert Mueller. If the Department follow this principal they could have accessed all the information they sought through other and more direct means and not acted in an extra-legal fashion to compel and innocent third-party, Market Hall, to do their work for them.

Vendor Applications ...” The Summons was not part of any investigation or determination of any specific taxpayer nor connected to any suspected crime nor any alleged violation of tax laws. The only justification offered at the hearing was we (the Department) have done this before, and people gave us what we asked for.

FACTUAL BACKGROUND

Market Hall owns and operates Soda City market (“Market”), a weekly farmer’s market located in Columbia, South Carolina. At the hearing Market Hall witnesses testified that it has limited information on its Vendors provided by the Vendors themselves, and which Market Hall considers that information to be proprietary. Market Hall provides a public facing listing of each Vendor who will be present on a given Market prior to the date of the Market.

Mr. Emile DeFelice, owner of Market Hall, testified that he welcomes the oversight of the Market provided by numerous agencies. He was very specific that their presence helps to ensure an orderly and compliant group of Vendors. The City of Columbia investigators routinely go from vendor to vendor ensuring business licenses are valid. The City of Columbia also maintains evidence of valid sales tax licenses, another source of the information sought by the Department. The South Carolina Department of Health routinely goes from vendor to vendor at the market ensuring compliance with relevant health and food service regulations. The Fire Department goes from vendor to vendor at the Market to make sure that the safety regulations that they are responsible for enforcing are being complied with by the Vendors. The Department is asking this Court to allow them not to seek this information directly from the Vendors as other agencies routinely do. The Department provided no evidence that it had even attempted to do so or if they were going to issue a summons why they did not issue the summons to the vendors themselves, the owners of the information they sought.

The Department is asking the Court to force Market Hall to do their work for them so they can avoid working on a Saturday and be required to go vendor to vendor as other regulators routinely do. Mr. Stephen Ruxton, the Market Manager, testified that the revenue agent who served him with the Summons indicated his unwillingness to go vendor to vendor and that he had an important family obligation.

The record of the hearing was replete with evidence of Market Hall's compliance with another summons issued by the Department in pursuit of information from a specific vendor related to a specific investigation where there was already evidence of a failure to comply with tax laws by that specific Vendor. The painful irony of Market Hall's timely compliance with that summons was the Department official Ballie Campbell's email response on August 20, 2024, stating, "[t]he spreadsheet you submitted for *Elevation Catering* did not in fact assist us with the request made ...". Mr. DeFelice irrefutably testified that he fully complied with this Summons because it was appropriately issued by the Department within their authority. So why would the Department seek the same information of all Market Hall Vendors when the Department, through Ms. Campbell, said the information was not helpful? The Summons was issued in hope that the Department might discover something to investigate about a specific taxpayer or something to determine about a specific taxpayer. The Summons was in fact not part of any investigation or determination of any specific taxpayer nor connected to any suspected crime nor any alleged violation of tax laws and as such, is unlawful.

ARGUMENT

I. The Department's Summons Exceeds Its Statutory Authority

The Department's authority to issue administrative summonses is governed by S.C. Code Ann. 12-4-330 and 12-54-110. S.C. Code Ann. 12-4-330(A) limits the Department's power to

matters it has authority to investigate or determine. The Department has failed to demonstrate that the information sought is necessary for enforcing South Carolina's Sales and Use Tax Act. The Department's claim that it needs vendor applications to ensure compliance with retail licensing requirements is speculative and unsupported. The Department has not identified any specific vendors at Soda City Market who are noncompliant or under investigation. Without such a showing, the summons amounts to a fishing expedition, which is not permitted under South Carolina law. The Department's reliance on United States v. Powell, 379 U.S. 48 (1964), is misplaced. Powell **requires** that an administrative summons be issued for a **legitimate purpose**, (emphasis added) seek relevant information, and comply with procedural requirements. Here, the Department has not established that the vendor applications are relevant to any legitimate investigation or determination, as it has not alleged any specific violations of the Sales and Use Tax Act by any specific taxpayer.

II. The Summons Imposes Undue Burdens on Market Hall

The Department's summons is overly broad and unduly burdensome, as it seeks all vendor applications for 2024 without limitation. This blanket request fails to account for the administrative burden it imposes on Market Hall. Here, the Department's request for all vendor applications is excessive, as it could have sought more targeted information or relied on publicly available data. The Department's claim that the information is not publicly available is contradicted by its own acknowledgment that vendor names and booth locations are listed on Soda City Market's Facebook page. While the Department argues that this information is insufficient, it has not demonstrated why it cannot obtain the necessary details through less intrusive means. The Department has failed to show that it even attempted to get the same information from the Vendors themselves as the City of Columbia, South Carolina Department of Health and the Fire Department do routinely.

While there will little to no authority on this subject by analogy the same principle applies in other South Carolina administrative summons statutes. Under S.C. Code Ann. Sec 23-3-75, an officer of the court employed by the South Carolina Law Enforcement Division (SLED) may issue an administrative subpoena to compel information from third parties, such as financial institutions or communication providers, only if SLED has reasonable cause to believe the information is material to an active investigation of certain financial crimes and if obtaining a warrant or subpoena from a court is not possible due to either the court's inability to issue one in a timely manner or the risk of evidence being destroyed or altered S.C. Code Ann. Sec 23-3-75. This statute emphasizes that administrative subpoenas are a tool of last resort when other public means of accessing the information are unavailable or impractical. Similarly, S.C. Code Ann Section 17-30-125 allows SLED to issue administrative subpoenas in emergency situations, such as threats of death, serious bodily injury, or other critical incidents, when obtaining a court-issued warrant or subpoena is not feasible due to time constraints or the risk of exacerbating the emergency. This provision also underscores the necessity of resorting to administrative subpoenas only when other avenues are not viable.

III. The Summons Violates Privacy Protections

Market Hall has a legitimate interest in protecting the privacy of its vendors and not being compelled by the Department to do their work for them. The Department's summons seeks sensitive business information, including vendor contact details and licensing status, which vendors provided to Market Hall with an expectation of confidentiality. The South Carolina Constitution Article 1, Section 10 provides an expressed Right to Privacy.² This Right protects individuals and businesses from unreasonable invasions of privacy. See Hooper v. Rockwell, 334

² S.C. Const. art. 1, Sec. 10 provides, “[t]he right of people to be secure in their persons, houses, papers and effects against unreasonable searches and seizures and unreasonable invasions of privacy shall not be violated...”

S.C. 281, 513 S.E.2d 358 (1999). The Department's blanket request for vendor applications constitutes an unreasonable invasion of privacy, as it is not narrowly tailored to any specific investigation. Indeed, the only rationale provided by the Department during the hearing was that the Department routinely makes such requests without a summons and people comply.

The Department's reliance on federal case law, such as United States v. Miller, 425 U.S. 435 (1976), is unpersuasive. South Carolina courts have emphasized the need to balance privacy rights against the state's interests, and the Department has not demonstrated that its interest in obtaining the vendor application information outweighs Market Hall's privacy rights. Indeed, the Department is not pursuing any identified investigation or determination of any specific taxpayer. As such, the Department's interest in enforcing a convenient and unlawful Summons does not outweigh Market Hall's Right to Privacy.

IV. The Summons Is Not Supported by Probable Cause Nor a Legitimate Basis

The Department argues that it does not need probable cause to issue an administrative summons. While this may be true in certain contexts, the Department must still demonstrate a legitimate basis for its request. Here, the Department has failed to do so.

The Department's claim that it needs the vendor applications to verify compliance with retail licensing requirements is speculative. It has not identified any specific vendors who are suspected of noncompliance, nor has it provided evidence that the requested information is necessary for its investigation. The Department's reliance on Powell is again misplaced. Powell requires that an administrative summons be issued in good faith and for a legitimate purpose. The Department's failure to identify specific violations or non-compliant vendors undermines its claim of good faith.

V. The Department Has Not Demonstrated Good Faith

The Department bears the burden of demonstrating that its summons was issued in good faith. This requires showing that the summons is not overly broad, unduly burdensome, or issued for an improper purpose. The Department has failed to meet this burden. The Department's request for all vendor applications for 2024 is overly broad and not narrowly tailored to any specific investigation. This suggests that the summons was issued as a general inquiry rather than for a legitimate purpose. The Department's failure to explore less intrusive means of obtaining the information, such as reviewing publicly available data or requesting information from specific vendors, further undermines its claim of good faith.

CONCLUSION

For the foregoing reasons, Market Hall respectfully requests that the Court deny the Department's request to enforce the administrative summons. The Department's summons exceeds its statutory authority, imposes undue burdens, violates privacy protections, and is not supported by probable cause or good faith. Market Hall urges the Court to protect the rights of businesses and individuals from overreaching administrative actions.

Respectfully submitted,



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Attorney for Respondent

Columbia, South Carolina
June 19, 2025

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

South Carolina Department of Revenue,)
)
Petitioner,)
)
vs.)
)
Market Hall, LLC, d/b/a/ Soda City)
Market,)
)
Respondent.)
)
)
_____)

Docket No. 2024-ALJ-17-0391-IJ

PROOF OF SERVICE

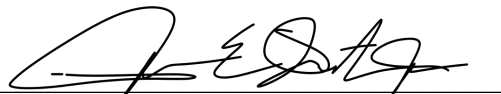
I, the undersigned attorney of James E Smith Jr PA, do hereby certify that I have served a copy of the foregoing, **Respondent's Memorandum of Authorities**, in connection with the above-captioned case by mailing a copy of the same by United States Mail, postage prepaid, to the following address, as well as via electronic mail to the address below:

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By:



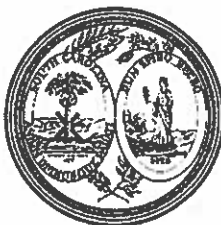
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Columbia, South Carolina
June 19, 2025

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October 6, 2025

VIA U.S. MAIL & E-MAIL

The Honorable Sebastien Phillip Lenski
Administrative Law Court Judge
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, SC 29201

**Re: South Carolina Department of Revenue vs. Market Hall LLC d/b/a Soda
City Market**
Docket No.: 2024-ALJ-0391-IJ

Dear Judge Lenski:

Enclosed please find a Motion for Rule to Show Cause regarding the above-referenced matter. Also enclosed is a Proof of Service.

Should you have any questions, please do not hesitate to contact me at 803-898-5110 or Thomas.Hughes@dor.sc.gov. If I am not available, you can reach my paralegal, Cyndal Sweet, at 803-898-4071 or Cyndal.Sweet@dor.sc.gov.

With kind regards, I am

Sincerely,

Thomas C. Hughes, Esquire
Associate Counsel

TCH/cbs

Enclosure

cc: James Emerson Smith, Jr., Esquire

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

South Carolina Department of Revenue,	)	DOCKET No. 24-ALJ-17-0391-IJ
	)	
Petitioner,	)	
	)	
v.	)	MOTION FOR RULE TO SHOW
	)	CAUSE
Market Hall LLC d/b/a Soda City Market,	)	
	)	
Respondent.	)	
	)	

South Carolina Department of Revenue (Department), by and through its undersigned attorney, would respectfully submit to the Court as follows:

1. On August 4, 2025, this Court issued an Order Enforcing Summons (the Order) requiring Respondent Market Hall LLC d/b/a Soda City Market (Respondent) to comply with the Department's "Second Revised Summons by producing responsive documentation and information within its custody or control to the Department within thirty (30) days of [the Order]." The Order also directed that "any further willful noncompliance will be grounds for a finding of contempt."

2. Thirty (30) days from August 4, 2025, was September 3, 2025.

3. As of the date of this motion, Respondent has not produced the documentation and information requested in the Second Revised Summons and therefore has not complied with the Order.

4. On August 29, 2025, Respondent filed a Notice of Appeal with the South Carolina Court of Appeals.

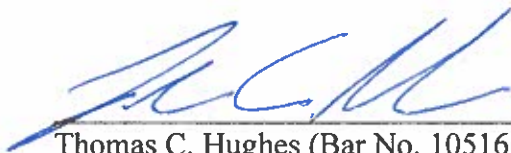
5. By Order dated September 9, 2025, the Court of Appeals dismissed Respondent's appeal on the grounds that the Order is not a final order. Respondent filed a

Petition for Rehearing on September 13, 2025, which the Court of Appeals has not yet ruled upon.

6. Regardless of the status of Respondent's appeal, the Administrative Procedures Act provides that "the serving and filing of the notice of appeal does not itself stay enforcement of the administrative law judge's decision." S.C. Code Ann. § 1-23-610(A)(2) (Supp. 2020). Therefore, Respondent is still required to comply with this Court's Order regardless of whether it is appealing the Order.

7. Inasmuch as Respondent has willfully failed to comply with the Order, it is requested that the Court order Respondent to appear and show cause why he should not be required to comply with the Order, and further, why he should not be held in contempt for his failure to so comply. *See* S.C. Code Ann. § 12-54-110 (authorizing the Administrative Law Court to enforce a Department summons by making an order consistent with the existing laws for punishment of contempt);

WHEREFORE, the Department prays that this Court issue its Rule to Show Cause, together with such other and further relief it deems just and proper.



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Attorneys for Petitioner

October 6, 2025
Columbia, South Carolina

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

South Carolina Department of Revenue,

Petitioner,

v.

Market Hall LLC d/b/a Soda City Market,

Respondent.

PROOF OF SERVICE

I, the undersigned employee of the South Carolina Department of Revenue, do hereby certify that I have served a copy of the foregoing, **Motion for Rule to Show Cause** for the above-captioned matter by electronic mail and by mailing a copy of the same by United States Mail, postage prepaid, to the following address(es):

James Emerson Smith, Jr., Esquire
Nelson Mullins Riley & Scarborough, LLP
1320 Main Street
17Th Floor
Columbia, SC 29201
E-Mail: james.smith@nelsonmullins.com


Cyndal B. Sweet
South Carolina Department of Revenue

Columbia, South Carolina
October 6, 2025

South Carolina Department of Revenue,	)	Docket No. 2024-ALJ-17-0391-IJ
	)	
Petitioner,	)	
	)	
vs.	)	<u>NOTICE OF MOTION AND MOTION</u>
	)	<u>TO STAY ORDER PENDING APPEAL</u>
Market Hall, LLC, d/b/a/ Soda City	)	
Market,	)	
	)	
Respondent.	)	
	)	
	)	

In support of this Motion, Market Hall states as follows:

- 98

5. The Petition for Rehearing remains pending before the South Carolina Court of Appeals.
6. The filing of a notice of appeal does not automatically stay enforcement of an administrative law judge's decision. S.C. Code Ann. § 1-23-610.
7. However, upon motion, this Court may order a stay upon appropriate terms. S.C. Code Ann. § 1-23-610.
8. A stay of enforcement is warranted in this case for the following reasons:
 - A. Market Hall has raised substantial questions regarding the finality and appealability of the ALC's Order Enforcing Summons, which merit full consideration by the Court of Appeals;
 - B. Absent a stay, Market Hall would be required to comply with the summons by producing its vendor information to the Department of Revenue before the South Carolina Court of Appeals can determine whether the appeal should proceed on the merits;
 - C. If Market Hall is forced to comply with the summons before the appeal is resolved, its appeal would be rendered moot, effectively denying Market Hall its right to appellate review;
 - D. As argued in Market Hall's Petition for Rehearing, requiring Market Hall to defy the enforcement order, be held in contempt, and then appeal the contempt order to secure review would be inconsistent with due process and would undermine the fairness and efficiency of the judicial process;
 - E. The enforcement order implicates significant statutory and constitutional rights, including protections against overbroad investigatory demands; and

F. A stay would preserve the status quo while the Court of Appeals considers the Petition for Rehearing and, if granted, the merits of the appeal.

9. The granting of a stay is within the discretion of this Court when the interests of justice so require.

10. A stay of enforcement pending appeal is appropriate where, as here, immediate compliance with the order would effectively moot the appeal and deprive the appellant of meaningful appellate review. S.C. Code Ann. § 1-23-380.

WHEREFORE, Market Hall, LLC, d/b/a Soda City Market, respectfully requests that this Court:

- a. Grant this Motion to Stay Enforcement of this Court's Order Enforcing Summons dated August 4, 2025, pending resolution of Market Hall's Petition for Rehearing and, if granted, the appeal on the merits;
- b. Issue an order staying enforcement of this Court's Order Enforcing Summons until this Court has issued a final decision on Market Hall's appeal; and
- c. Grant such other and further relief as this Court deems just and proper.

Respectfully submitted,

/s/ James E Smith Jr

James E. Smith, Jr.
James E. Smith, Jr., PA
1422 Laurel Street
Columbia, South Carolina 29201
(803) 933-9800
Attorney for Market Hall, LLC

Columbia, South Carolina
October 6, 2025

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

South Carolina Department of Revenue,)

Docket No. 2024-ALJ-17-0391-IJ

Petitioner,)

vs.)

CONSENT MOTION TO STAY
ORDER PENDING APPEAL

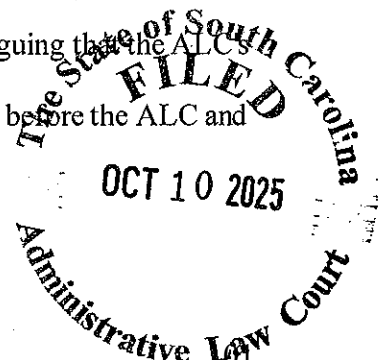
Market Hall, LLC, d/b/a/ Soda City)
Market,)

Respondent.)

COMES NOW, Market Hall, LLC, d/b/a Soda City Market ("Market Hall"), by and through the undersigned counsel, pursuant to S.C. Code Ann. § 1-23-610(A)(2), and with the consent of counsel for Petitioner, South Carolina Department of Revenue hereby respectfully moves this Court to stay enforcement of the Administrative Law Court's Order Enforcing Summons dated August 4, 2025, pending resolution of the appeal currently before this Court. S.C. Code Ann. § 1-23-610.

In support of this Motion, Market Hall states as follows:

1. On August 4, 2025, the Administrative Law Court ("ALC") issued an Order Enforcing Summons requiring Market Hall to comply with the South Carolina Department of Revenue's Second Revised Summons by producing vendor information within thirty (30) days.
2. On August 29, 2025, Market Hall timely filed a Notice of Appeal to this Court, challenging the ALC's Order Enforcing Summons.
3. On September 9, 2025, this Court dismissed the appeal as interlocutory.
4. On September 13, 2025, Market Hall filed a Petition for Rehearing, arguing that the ALC's Order Enforcing Summons is a final order that fully resolved the only matter before the ALC and



is therefore appealable.

5. The Petition for Rehearing remains pending before the South Carolina Court of Appeals.

6. The filing of a notice of appeal does not automatically stay enforcement of an administrative law judge's decision. S.C. Code Ann. § 1-23-610.

7. However, upon motion, this Court may order a stay upon appropriate terms. S.C. Code Ann. § 1-23-610.

8. A stay of enforcement is warranted in this case for the following reasons:

A. Market Hall has raised substantial questions regarding the finality and appealability of the ALC's Order Enforcing Summons, which merit full consideration by the Court of Appeals;

B. Absent a stay, Market Hall would be required to comply with the summons by producing its vendor information to the Department of Revenue before the South Carolina Court of Appeals can determine whether the appeal should proceed on the merits;

C. If Market Hall is forced to comply with the summons before the appeal is resolved, its appeal would be rendered moot, effectively denying Market Hall its right to appellate review;

D. As argued in Market Hall's Petition for Rehearing, requiring Market Hall to defy the enforcement order, be held in contempt, and then appeal the contempt order to secure review would be inconsistent with due process and would undermine the fairness and efficiency of the judicial process;

E. The enforcement order implicates significant statutory and constitutional rights,

including protections against overbroad investigatory demands; and

F. A stay would preserve the status quo while the Court of Appeals considers the Petition for Rehearing and, if granted, the merits of the appeal.

9. The granting of a stay is within the discretion of this Court when the interests of justice so require.

10. A stay of enforcement pending appeal is appropriate where, as here, immediate compliance with the order would effectively moot the appeal and deprive the appellant of meaningful appellate review. S.C. Code Ann. § 1-23-380.

WHEREFORE, Market Hall, LLC, d/b/a Soda City Market, with the consent of counsel for Petitioner, South Carolina Department of Revenue, respectfully requests that this Court:

- a. Grant this Motion to Stay Enforcement of this Court's Order Enforcing Summons dated August 4, 2025, pending resolution of Market Hall's Petition for Rehearing and, if granted, the appeal on the merits;
- b. Issue an order staying enforcement of this Court's Order Enforcing Summons until this Court has issued a final decision on Market Hall's appeal; and
- c. Grant such other and further relief as this Court deems just and proper.

Respectfully submitted,

/s/ James E Smith Jr

James E. Smith, Jr.
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Attorney for Market Hall, LLC

Columbia, South Carolina
October 6, 2025

SCDOR v. MARKET HALL, LLC
DOCKET NO. 2024-ALJ-17-0391-IJ
MOTION TO STAY ENFORCEMENT OF ORDER
PAGE 3

OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT DIVISION
Docket No. 24-ALJ-17-0391-IJ

South Carolina Department of)
Revenue,)
)
Petitioner,)
)
v.)
)
Market Hall, LLC, d/b/a Soda City)
Market,)
)
Respondent.)
-----)

ADMINISTRATIVE HEARING

Tuesday, May 20, 2025
10:09 a.m. - 1:10 p.m.

The hearing before the Honorable S. Phillip Lenski was taken at the Edgar A. Brown Building, 1205 Pendleton Street, Suite 224, Columbia, South Carolina, on the 20th day of May, 2025 before Mary Cooper Joy, Court Reporter and Notary Public in and for the State of South Carolina.



CREEL COURT REPORTING, INC.
1230 Richland Street / Columbia, SC 29201
(803) 252-3445 / contact@creelreporting.com

APPEARANCES

Jason P. Luther, Esquire

Thomas C. Hughes, Esquire

South Carolina Department of Revenue
300-A Outlet Pointe Boulevard
Columbia, South Carolina 29210
Attorney for Petitioner

James E. Smith, Jr., Esquire

James E. Smith, Jr., PA
1422 Laurel Street
Columbia, South Carolina 29201
Attorney for Respondent

Also Present:

James M. Bracken, Esquire
L. Emile DeFelice, Respondent
Bailie Campbell, SCDOR
Jeffrey Moore, SCDOR
Stephen Ruxton



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STIPULATIONS

It is stipulated and agreed that this hearing is being taken pursuant to the rules of the Administrative Law Court and the South Carolina Rules of Civil Procedure.



1 **COURT REPORTER:** All rise.

2 **THE COURT:** Please be seated. (To the court
3 reporter) Hey, good morning.

4 **CALL TO ORDER:**

5 **THE COURT:** 'Morning, everybody.

6 (Good mornings are heard.)

7 **THE COURT:** I am Phil Lenski, the Administrative Law
8 Judge assigned for this matter, and this is the
9 South Carolina Department of Revenue,
10 Petitioner, versus Market Hall, LLC, doing
11 business as Soda City Market, Respondent,
12 Docket Number 24-ALJ-17-0391. I see,
13 representing the Department, Mr. Luther. How
14 are you, sir?

15 **MR. LUTHER:** I'm good.

16 **THE COURT:** Good. And it's -- is it Mr. Hughes, is
17 that right?

18 **MR. HUGHES:** That's right, Your Honor.

19 **THE COURT:** Yeah. 'Mornin'.

20 **MR. HUGHES:** Good morning.

21 **THE COURT:** How are you doin'? Good?

22 **MR. HUGHES:** (Nods head.)

23 **THE COURT:** And then on behalf of, of Soda City, we
24 have Mr. Smith. How are you doing, sir?

25 **MR. SMITH:** Fine. And good morning, Your Honor.



1 **THE COURT:** Good to -- well ---

2 **MR. SMITH:** Good to be in your courtroom.

3 **THE COURT:** --- to see you.

4 All right. Do we have anything we need to
5 take up before we get started in preliminary
6 matters?

7 **MR. SMITH:** None from the ---

8 **MR. LUTHER:** I don't ---

9 **MR. SMITH:** --- Respondent ---

10 **MR. LUTHER:** --- think the ---

11 **MR. SMITH:** --- Your Honor.

12 **THE COURT:** Okay.

13 **MR. LUTHER:** None from the Department.

14 **THE COURT:** Terrific. All right. So, Mr. Luther?

15 **OPENING STATEMENT BY MR. LUTHER:**

16 **MR. LUTHER:** Good morning, Your Honor.

17 **THE COURT:** 'Morning.

18 **MR. LUTHER:** May it please the Court, Jason Luther -
19 --

20 **THE COURT:** Uh-huh.

21 **MR. LUTHER:** --- on behalf ---

22 **THE COURT:** Uh-huh.

23 **MR. LUTHER:** --- of the Department.

24 It's a little bit of a unusual case that
25 we don't often have over here, that you see



1 from the Department, but we're here on a
2 petition for a Rule to Show Cause dealing with
3 a number of administrative summons that were
4 issued by the Department and from the revenue
5 officers that you'll hear from in a few
6 minutes. I wanted to start, though, just kinda
7 to level, set, and frame this and provide a
8 little bit of context, 'cause I understand that
9 -- we were just talkin' a minute ago about the
10 proceeding going on next door, which has been
11 going for a week or more. And ---

12 **THE COURT:** More. (Laughing.)

13 **MR. LUTHER:** --- and more.

14 **THE COURT:** (Laughing.) Right, yes.

15 (Laughter is heard.)

16 **MR. LUTHER:** Correct. And I'm, I'm fully aware
17 that, that we live at a time where, when the
18 government does somethin', it's met with
19 skepticism. And I also understand that,
20 although the Department has many broad
21 authorities and responsibilities, it's our job
22 to exercise those with restraint, and we're
23 tryin' not to have a heavy hand. And I say
24 that because what you're about to hear from us
25 is something that we do in the ordinary course



1 of things, this is not unusual, and despite, I
2 think, some of the complaints that we've
3 received, this is -- was the most targeted and
4 the most efficient way for us to do the jobs
5 we've been asked to do.

6 And so, let me kinda give you some
7 context. The Department has two statutes, 12-
8 4-330 and 12-54-110, these are the two summons
9 statutes, and essentially, they give the
10 Department authority to issue administrative
11 summons, which are akin to a subpoena, both for
12 records or to have someone come testify before
13 the Department about matters that are within
14 the authority of the Department to investigate
15 and determine. And these are pretty broad
16 statutes. And quite honestly, this is a
17 ordinary standard operating procedure for the
18 Department to issue these types of
19 administrative summons, particularly from the
20 revenue officers. We issue them to banks, we
21 issue them to credit card companies, we'll get
22 information related to point-of-sale systems,
23 all variety of information that enable them to
24 both, I, I guess, ensure voluntary compliance,
25 which is the ultimate goal, and also to get



1 information from those who have, have shown
2 that perhaps they're not quite willing to
3 comply. And this particular type of summons,
4 which is seeking information related to a fest-
5 -- a market or a festival here in town, Soda
6 City Market, is also very common, and this is
7 something that we do around the State with
8 various festivals and markets, where there are
9 a number of different vendors there
10 participating in selling their goods or
11 services. And we do this for a couple of
12 reasons. Ultimately, we're just trying to
13 check in to make sure that those folks who are
14 selling at Soda City, or anywhere else,
15 Greenville, PeeDee, down in Charleston, Hilton
16 Head, are signed up with the Department, that
17 they have the proper licensure, they have any
18 questions, we always want to try to answer
19 those on the front end, and really just to
20 ensure that they're doing things by the book.
21 It's a less-disruptive way to gather that
22 information than to simply go out and start
23 askin' people for their papers on a Saturday
24 morning, and so, the -- as much as we can do in
25 advance, the more efficient and the more



1 targeted we can be.

2 These two particular summons a- -- arose
3 out of some -- sort of, two different matters,
4 but they were related. One involved a -- an --
5 a company called Elevation Catering, LLC, doing
6 business as Bubblelicious Waffles. This was an
7 entity whose retail license had been revoked,
8 they had then had a retail license that lapsed,
9 but our understanding was that they were
10 continuing to operate without a retail license,
11 and we were trying to track down and find out
12 exactly who their owner was. They had applied
13 on multiple occasions under different names
14 each time, each time, the license was denied,
15 so we were having trouble getting information
16 from this particular taxpayer, and each time
17 they applied, they had different misstatements
18 on their application, so there was some
19 confusion. And our -- in the process of
20 dealing with Bubblelicious, we learned that
21 they were -- despite not having a retail
22 license, that they were selling at Soda City
23 Market. And so, the goal of the revenue
24 officer was to try to find out what information
25 is this Bubblelicious business providing to an



1 independent third party. You might be
2 surprised to know that, sometimes, taxpayers,
3 when they communicate with the Department, are
4 not always forthcoming, but they might be with
5 a third party, and so, our understanding was
6 that Soda City would have some information
7 relative to -- or relevant to Elevation
8 Catering that would be helpful.

9 At the same time, on occasion, as I
10 mentioned earlier, the Department's revenue
11 officers will try to build a master list for
12 some of these larger festivals and events, and
13 again, that allows them to compare, in advance,
14 the list of vendors they know are going to be
15 at this event with our records to see, has
16 everybody got their license, are they all up to
17 speed on their taxes, et cetera, and if not, we
18 can reach out to the ones that we know in
19 advance and try to resolve those problems short
20 of showin' up on a Saturday morning and
21 causin', you know, some sort of a scene at the
22 market. And so, in June of 2024, the
23 Department sent two different administrative
24 summons, one was -- they were both to Soda
25 City, and one was asking for information



1 related to this Elevation Catering, LLC, and
2 the other was just a more general request for
3 a master list of all of the vendors who
4 regularly participate at Soda City.

5 And let me back up a little bit. In the
6 process of drafting or preparing these summons
7 -- you'll hear, in a second, from the two
8 revenue officers, but just to summarize, they
9 learned, from doin' some research on the
10 Internet, that in order to participate at Soda
11 City, there is an application process, you can
12 be an annual member, and there's a variety of,
13 of information that you provide to Soda City in
14 order to be an approved vendor. And so, what
15 they simply wanted was, can we have a list for
16 everybody for this year, 2024, that we can then
17 work off of as we do our responsibilities and
18 compliance checks. And so, they sent these two
19 summons, one on June 5th, the other on June
20 8th. They did not receive a response, other
21 than there, there was a, a phone call with Mr.
22 DeFelice at some point, and, and the response
23 from him was, essentially, you can do your own
24 research, and we're not gonna provide any fur-
25 -- information. So, at that point, the revenue



1 officers came to our legal department and asked
2 for some assistance. We took a look at the
3 summons that they had sent and tried to
4 understand exactly what information they
5 needed. I wrote a letter to Soda City, and we
6 sent two amended summons, and the point of the
7 amended summons were to try to more narrowly
8 tailor exactly what we were looking for. These
9 summons that we have, have some generic
10 categories that -- when you issue them, and so,
11 we tried to sort of hone in on exactly what we
12 needed. So those were sent out on August 15th.
13 And there was some back and forth between our
14 revenue officers and Mr. DeFelice, he did
15 provide some information, it did not appear to
16 be a, a complete response to the summons
17 related to Bubblelicious, and he told us that
18 his attorneys would review the rest of the
19 requests related to the information we were
20 seeking as to the master list, and nothing was
21 received since then. And so, if you look at
22 the statutes that I referenced earlier, 12-4-
23 330 and 12-54-110, if we don't get a response
24 to the, the summons, the remedy is for us to
25 come to the ALC and ask for some relief and --



1 essentially in the posture of a, a motion to
2 compel, which is what we did. So we filed that
3 petition for a Rule to Show Cause, I believe,
4 in November of 2024.

5 **THE COURT:** Uh-huh.

6 **MR. LUTHER:** And that's basically where we are. And
7 ---

8 **THE COURT:** Okay.

9 **MR. LUTHER:** --- I'll, I'll, of course, let Mr.
10 Smith speak, and then we'll put our witnesses
11 up.

12 **THE COURT:** All right. Thank you.

13 **OPENING STATEMENT BY MR. SMITH:**

14 **MR. SMITH:** Thank you, Your Honor. May it please
15 the Court.

16 **THE COURT:** Yes.

17 **MR. SMITH:** It is a privilege to be before you today
18 and representing Market Hall, Soda City, in
19 particular, Mr. Emile DeFelice, a gentleman
20 who's a pillar of our community, who is not the
21 subject of any tax investigation here, is
22 merely someone who has been demanded of, of his
23 time and, and his resources, but he's had a
24 record of contributing and creating events like
25 Soda City, which generates seven to 10,000



1 every Saturday, he's started the -- a bridge
2 dinner, Gervais Street Bridge dinner, and the
3 Mardi Gras, which has gotten such recognition
4 that it generates nearly \$1 million in, in
5 charitable donations thus far, so somebody
6 who's been important to the fabric of this
7 community and our state and I am honored to
8 represent before you today.

9 Your Honor, this is -- (chuckling) -- we
10 are, we are looking forward to getting to the
11 evidence in this case. But bottom line, Market
12 Hall is in full compliance with the first
13 summon -- summons, full stop. He has provided
14 everything that is responsive that he has in
15 his possession, custody, or control to the su-
16 -- to the summons, end, end of, end of story,
17 he is -- there is no contempt, no, even, shadow
18 of contempt.

19 With respect to the second summons, this
20 fish-net of an effort, which has not targeted
21 any one particular investigation, is over broad
22 and unduly burdensome, it seeks information
23 which Market Hall lacks possession, custody, or
24 control. There are multiple alternative access
25 to this very same information that is much



1 easier than what should be the last resort, to
2 pursue this by an administrative summons and
3 for us to be taking up the Court's time, by
4 which we are most grateful to protect the
5 rights of my client. The Agency has
6 overreached and misused its summons power in
7 pursuing this information without any
8 particular focus on a, on a particular -- a
9 matter of fact, I'll just point out right now,
10 and I'm sure we'll have, later, an opportunity
11 to discuss, but the, the whole process within
12 a statute -- because you haven't identified a
13 specific vendor, instead they've casted a wide
14 net over all the vendors just in case some of
15 them might be violating tax laws, this kind of
16 broad sweep is beyond the intended scope of 12-
17 54-110. The statute allows summoning another
18 person with books relating to the business of
19 the taxpayer or any person or department
20 considers proper, but it presumes that the
21 information sought relates to the enforcement
22 of tax laws. We can argue clearly here that
23 the summoning of all vendors is not reasonably
24 related to any one particular tax in- --
25 investigation, it is, it is outside the scope



1 of what should be permitted within the statute,
2 and as well as we'll get into the, the question
3 of whether or not it's even, even at all
4 relevant.

5 But bottom line, Market Hall has acted in
6 good faith, has acted completely reasonable in
7 both protecting its interests, the proprietary
8 interest it has for its small business and the
9 vendors of which participate there, and there
10 are multiple other public-access avenues than
11 to trouble and to harass this good, small
12 business and pillar of our community by havin'
13 to deal with this and, and spend money to be in
14 your courtroom today. Your Honor, we look
15 forward to presenting the evidence on the, on
16 the matter. Thank you.

17 **THE COURT:** Thank you.

18 All right. Mr. Luther?

19 **PETITIONER'S CASE IN CHIEF**

20 **MR. LUTHER:** Thank you, Your Honor. The
21 Department'll call Bailie Campbell.

22 **THE COURT:** Okay. Ms. Cam- -- Ms. Campbell, please
23 come forward.

24 **MS. CAMPBELL:** (Witness complies.)

25 **THE COURT:** I just ask that you be sworn in by the



1 court reporter here.

2 **COURT REPORTER:** Please raise your right hand.

3 **MS. CAMPBELL:** (Witness complies.)

4 **COURT REPORTER:** Do you solemnly swear that the
5 testimony you will give in this matter today
6 will be the truth, the whole truth, and nothing
7 but the truth?

8 **MS. CAMPBELL:** I do.

9 **COURT REPORTER:** Thank you.

10 **THE COURT:** Please be seated. Can you give us your
11 full name for the record?

12 **MS. CAMPBELL:** Bailie Elizabeth Campbell.

13 **THE COURT:** Okay. Thank you.

14 **MS. BAILIE E. CAMPBELL,** having been duly sworn,
15 testifies as follows:

16 **MS. CAMPBELL - DIRECT EXAMINATION BY MR. LUTHER:**

17 Q: Good mornin', Ms. Campbell.

18 A: 'Mornin'.

19 Q: I appreciate you being here today.

20 Would you just -- I want to talk a little
21 bit about your background first. So where do
22 you currently work?

23 A: For the South Carolina Department of Revenue.

24 Q: And what is your role?

25 A: I'm the collections supervisor.



1 Q: How long have you had that role?

2 A: About two and a half years.

3 Q: And what would -- did you have a prior role at
4 the Department?

5 A: Yes. I've -- was a revenue officer and a
6 collections coordinator prior to being a
7 supervisor.

8 Q: So you've been with the Department for how many
9 years, total?

10 A: Eight years.

11 Q: Okay. Always in the collections/revenue side
12 of the house?

13 A: Yes.

14 Q: Okay. Can you cour- -- tell the Court just a
15 little bit about, what are your
16 responsibilities now as a collections
17 supervisor?

18 A: So, as a collections supervisor, I make sure
19 that my revenue officers are educating the
20 taxpayers on the current tax laws, as well as
21 getting the taxpayers into compliance.

22 Q: Okay.

23 A: And contacting them through all different
24 methods, whether that's in person, phone,
25 email.



1 Q: And when you say educating taxpayers and
2 getting them into compliance, are there
3 particulars types of taxpayers that you focus
4 on?

5 A: We deal a lot with businesses, so, as far as
6 sales tax withholding, corporate, those kinda
7 taxes.

8 Q: Okay. And in the course of your duties, what
9 are some of the, the ways that you communicate
10 or work with taxpayers to encourage compliance?

11 A: We go out in the field and do contact with the
12 taxpayers in person, we also have them come
13 into the office if there's any issues, as well
14 as the -- on the phone and via email.

15 Q: Okay. You mentioned that you work primarily
16 with businesses. Does your job involve
17 festivals or promoters of events where there
18 are multiple vendors participating?

19 A: Yes. We have a whole group that works for
20 field events or special events, such as markets
21 and festivals.

22 Q: Okay. And what are some of the ways that you
23 work with those events or those vendors to
24 ensure compliance and education?

25 A: We contact the promoter to get lists so we know



1 all the vendors that are supposed to be there
2 and make sure they're all licensed properly,
3 whether they're in state or coming from out of
4 state, to make sure they are licensed with the
5 South Carolina Department of Revenue.

6 Q: What -- why does it -- why would it matter if
7 they are coming from out of state?

8 A: Because they still should have to be able to
9 pay the, the South Carolina sales tax when they
10 are selling items in the state.

11 Q: Do, do you find that we have -- that there are
12 a number of out-of-state vendors participating
13 in South Carolina markets and festivals?

14 A: Yes.

15 Q: What sort of information do you ask from those
16 event promoters or organizers?

17 A: We ask for the business name, the owner's name,
18 their email address, phone number, address, the
19 D/B/A name, if there is one, for the business.

20 Q: Okay. Well, why not just go to the vendor and
21 ask for that?

22 A: 'Cause the -- everyone has to register with the
23 promoters, and so, the promoters would have a
24 master list of all the different vendors.

25 Q: Okay. If you had to guess, how many different



1 markets or festivals do you all touch over the
2 course of a year around the state.

3 A: Around the state, I would say over 200.

4 Q: Okay. And the, the information that you just
5 described that you ask, that's pretty common
6 for you ---

7 A: Yes.

8 Q: --- to ask them? Have you ever had any of
9 those festivals or promoters refuse to provide
10 that information?

11 A: No, sir, not yet.

12 Q: Who is Bubblelicious Waffles or, I guess,
13 Elevation Catering, LLC?

14 A: It is a food truck that is operated either by
15 Cedric McEachin or Felicia Mack or Felicia
16 Jamison, whichever name she goes by.

17 Q: Okay. And let me pause and go back, and I
18 apologize. Just to wrap up the festival side,
19 when you're dealing with those festivals and
20 markets, is an administrative summons the
21 typical way that you get information from them?

22 A: No. Normally, we would ask them in an email to
23 provide us the information prior to the event
24 so that we can do our background research on
25 the -- all the different vendors, or if we



1 don't get that information in a timely manner,
2 then we would issue the administrative summons.

3 Q: Okay. And is issuing administrative summons a
4 common part of, of your revenue officers' job?

5 A: Yes. My revenue officers do it.

6 Q: Okay. And do y'all usually get responses to
7 your summons?

8 A: We do.

9 Q: Have you ever had to go to a proceeding like
10 this before?

11 A: I have not.

12 Q: Okay. Do you know of anybody in your office
13 that has?

14 A: No, I do not.

15 Q: All right. Well, let's go back to Elevation
16 Catering. So they're a food truck vendor, you
17 said?

18 A: Correct.

19 Q: And can you just tell us a, a little bit about
20 why Elevation Catering came onto your radar
21 last year?

22 A: Their la- -- retail license was revoked due to
23 uncompliance (ph); therefore, we revoked their
24 retail license, which stopped all retail sales
25 happening inside the state.



1 Q: Okay. And what was the noncompliance, or
2 uncompliance (ph)?

3 A: Sales tax issues.

4 Q: Okay. And so, you've revoked their license?

5 A: Correct.

6 Q: And then what happened next?

7 A: They proceeded to operate, one being, that we
8 found out they were at, Soda City, contacted
9 the taxpayer itself, never got information, and
10 then we tried to reach out. Then they also
11 applied -- tried to apply for multiple retail
12 licenses under different people's names and
13 just tweaked the business name a little bit.

14 Q: Okay. And were those licenses denied or
15 approved?

16 A: Every single one was denied.

17 Q: Okay. How, then, did -- do they have a
18 physical location, Elevation Catering?

19 A: They don't. They use, like, their home
20 address.

21 Q: Does that present any sort of extra
22 difficulties for you as a revenue officer?

23 A: A little bit, but we still go to any address
24 that we have on file.

25 Q: Okay. So, at some point, I think, you said you



1 were aware that they ---

2 A: Uh-huh.

3 Q: --- were operating or selling at Soda City?

4 A: Correct. They were scheduled to be there on
5 April 20th, 2024.

6 Q: Okay. And so, what did you do in -- as part of
7 that investigation to get information?

8 A: When I found out about that, I reached out to
9 Soda City's email, which is hello@sodacitysc at
10 -- dot-com, and I asked for who was -- if they
11 were registered there or who was registered for
12 that vendor for that day.

13 Q: Okay.

14 **MR. LUTHER:** Your Honor, may I approach the witness?

15 **THE COURT:** I'm sorry? I ---

16 **MR. LUTHER:** May I approach the witness ---

17 **THE COURT:** You ---

18 **MR. LUTHER:** --- to ---

19 **THE COURT:** --- certainly may.

20 **MR. LUTHER:** (To the court reporter) Do you have the
21 -- (to the Court) we've, we've pre-marked some
22 of these Exhibits to ---

23 **THE COURT:** Right.

24 **MR. LUTHER:** --- try to streamline this.

25 **THE COURT:** Okay.



1 OBJECTION BY MR. SMITH:

2 **MR. SMITH:** I, I'd object to this. I mean, none of
3 this was provided prior to this hearing. You
4 haven't given me this, this is new information.

5 **MR. LUTHER:** I didn't have any discovery requests.

6 **MR. SMITH:** Yeah. But thi- -- this is in the
7 Administrative Law Court and ---

8 **MR. LUTHER:** And I ---

9 **MR. SMITH:** --- I got the rules. You know, you're
10 s- -- you provide -- you have everything that
11 I'm gonna provide today, and I'm -- and you
12 know, if you're gonna provide things, I would
13 think you would give me the courtesy of giving
14 me a copy before the hearing.

15 **MR. LUTHER:** Okay. I mean, I'm happy to -- we'd
16 confir- -- this is just a -- I just wanted to
17 confirm the dates. This is an email she just
18 referenced, that she reached out to Soda City.

19 **THE COURT:** All right. Well, mi- -- Mr. Smith, you
20 didn't, you didn't get a copy of it, is that
21 what you're ---

22 **MR. SMITH:** Yeah. And it's fine, I mean, it's, it's
23 -- it is, it is what he, he describes it as,
24 but if we continue to see things that, that I'm
25 seein' it for the first time, I -- but I'll



1 withdraw my objection, this is not a problem.

2 **THE COURT:** Okay. Well, let's be careful about
3 documents that are showing up at the last s- --
4 minute here. But given that Mr. Smith's
5 withdrawn his objection, that -- what, what
6 document is that?

7 **MR. LUTHER:** Your Honor, this has been marked as
8 Petitioner's Exhibit 1.

9 **(Petitioner's Exhibit Number 1 was introduced into**
10 **the record at this time.)**

11 **THE COURT:** One, okay.

12 **MR. LUTHER:** And I'm just gonna hand it to the
13 witness. And if I may just -- I want to make
14 it clear for the record, we have a number of
15 Exhibits, these are all either copies of the
16 summons, which are already filed with our
17 petition, there are several emails between Ms.
18 Campbell and Soda City, so they already have
19 these records in their possession, and the --
20 you know, we have -- we filed this petition
21 back in November. I have not received a single
22 request for any information, or frankly, I've
23 reached out on a couple of occasions to try to
24 resolve this, so, I mean, we're not trying to
25 hide the ball, this is -- we're just tryin' to



1 put this in the record.

2 **MR. SMITH:** Yeah. I ---

3 **THE COURT:** Well ---

4 **MR. SMITH:** --- I'm just saying it for the record,
5 you know, Court rules, and I noticed the
6 hearing, you know, there is a process for
7 exchange of the, the Exhibits, if you're gonna
8 be providing something that's -- hasn't been
9 provided durin' the process, and I'll just say,
10 as a matter of record, at this point, I've not
11 received any of this information. Thank you,
12 Your Honor.

13 **THE COURT:** All right. Thank you. Let's go ahead,
14 Mr. Luther.

15 **MR. LUTHER:** Thank you, Your Honor.

16 Q: Ms. Campbell, I've handed you what's marked as
17 Exhibit 1. And what is that?

18 A: This is the email that I sent to Soda City
19 asking for a vendor list and the vendor owners
20 for the week of 4/20/2024.

21 Q: Okay. Did you receive a response to that
22 email?

23 A: The response that I received was that it would
24 be available on their Facebook page via Google
25 Drive ---



1 Q: Okay.

2 A: --- on Friday afternoon.

3 Q: Did you look at the information on the Google
4 Drive that they referenced?

5 A: I did.

6 Q: Okay. And what, what information was provided
7 there?

8 A: It just said either Elevation Catering or
9 Bubblelicious Waffle. It didn't tell me who
10 the vendor's owners were.

11 Q: Okay. So was that information sufficient for
12 the purposes that you'd asked?

13 A: No.

14 Q: Okay. What else were you looking for?

15 A: The vendor owners' information.

16 Q: Okay.

17 (Side conversation is heard.)

18 Q: I'm gonna hand you what's been marked as
19 Exhibit 2 and 3 and 4.

20 **(Petitioner's Exhibit Numbers 2, 3, 4 were introduced**
21 **into the record at this time.)**

22 **MR. LUTHER:** (To Mr. Hughes) If you could hand me
23 those documents.

24 **MR. SMITH:** Which are, which are which? These
25 aren't numbered.



1 **MR. LUTHER:** I will go through -- let's see. Rates
2 and Dues are marked as 2, and this Hello, it
3 was marked as 3, and the Vendor Application is
4 4.

5 **MR. SMITH:** Okay.

6 Q: Exhibit 2, what is that?

7 A: The Soda City Rates and date -- and Dues.

8 Q: Have you seen that document before?

9 A: Yes.

10 Q: Whe- -- and where did you find that document?

11 A: On the Soda City's website.

12 Q: Okay. How about Exhibit 3, what is that?

13 A: A list of -- it's their procedures on whatever
14 is needed at the event, what they -- it just
15 says Hello from Soda City.

16 Q: Okay. And did -- w- -- where did you find that
17 document?

18 A: On their website, as well.

19 Q: And Exhibit 4, what is that?

20 A: Exhibit 4 is the Soda City Market Vendor
21 Application.

22 Q: Okay. And I assume you found that on their
23 website ---

24 A: Uh-huh.

25 Q: --- as well?



1 A: Correct.

2 Q: Okay. And this one says 2023 Vendor
3 Application.

4 A: That was what was on there at the time, even in
5 2024.

6 Q: Okay. Why were these documents relevant for
7 you as you were putting together your summons?

8 A: Because it provided that Soda City gathered the
9 information, as far as the business name, email
10 address, phone number, address, all their
11 information as to who that true owner is of
12 that vendor.

13 Q: And that was the information you were trying to
14 get from Soda City?

15 A: Correct.

16 Q: Okay. So what did you do next after looking at
17 these records on their website?

18 A: I got one of my revenue officers to issue a
19 summons to the Market manager on June 9th in
20 reference to this Bubblelicious case, as well
21 as to get a master list of all the vendors.

22 Q: Okay.

23 **MR. LUTHER:** Your Honor, at this time, I'd move to
24 admit Exhibits 1 through 4.

25 **MR. SMITH:** No objection, Your Honor.



1 **THE COURT:** All right. There being no objection,
2 Exhibits 1 through 4 are admitted.

3 **(Petitioner's Exhibit Numbers 1, 2, 3, and 4 were**
4 **admitted into the record at this time.)**

5 Q: I'm gonna go ahead and hand you what's been
6 pre-marked as Exhibits 5 and 6.

7 **(Petitioner's Exhibit Numbers 5 and 6 were introduced**
8 **into the record at this time.)**

9 **MR. LUTHER:** And make sure you get a copy. That's
10 five, and that's six.

11 Q: All right. Is Exhibit 5 and 6, are those the
12 summons that you've just referenced?

13 A: Yes.

14 Q: All right. Let's look at Exhibit 5. Who is
15 that to?

16 A: Soda City Market.

17 Q: Okay. And it's in the matter of what?

18 A: Elevation Catering, LLC/Bubblelicious Waffles,
19 LLC.

20 Q: Okay. And what were you trying to get in this
21 summons from Soda City?

22 A: The owner's information and any information
23 they've had since January of 2020, when their
24 business opened.

25 Q: Okay. And you -- just to make sure I



1 understand, the reason that you believed Soda
2 City had that information is because you'd
3 looked at their website and seen that that they
4 had an application process wherein they ask for
5 that information, correct?

6 A: Correct.

7 Q: Okay. And then the second summons, which is
8 marked as Exhibit 6, that's dated what?

9 A: June 8th ---

10 Q: Okay. And ---

11 A: --- 2024.

12 Q: --- that, and that is sent to who?

13 A: Market Hall, LLC, doing business as Soda City
14 Market.

15 Q: And what is the matter for that summons?

16 A: The Soda City Market Vendor Application and
17 Attendance.

18 Q: Okay. Now, is that related to Elevation
19 Catering?

20 A: They would have been on the list for this, but
21 we would like the whole vendor list,
22 application list.

23 Q: Okay. And tell me, again, why you would want
24 the entire vendor list of applications?

25 A: We do regular license checks throughout the



1 state, and we check events such as markets and
2 festivals, and this way, we could do the back
3 work to see who is in compliance and who needs
4 a retail license, that way, we're not ge- --
5 stopping every single vendor, whereas we had,
6 in the past, to do that, but it's a lot easier
7 to go ahead and get a list so that we can see
8 who doesn't have a license or who is not tax-
9 compliant at that time.

10 Q: Okay. So you would get the master list from
11 the festival?

12 A: Correct.

13 Q: Compare it to DOR records?

14 A: Correct.

15 Q: And you could then determine whether there was
16 any of those vendors who needed some follow up?

17 A: Yes.

18 Q: Okay. And would the goal be to follow up with
19 them before the festival?

20 A: We do reach out to them before the festival to
21 try to get the taxpayers in compliance, but we
22 also go to the events themselves (ph) and
23 check them there.

24 Q: Okay. All right. So those both were issued in
25 June. And were you responsible or, at least,



1 overseeing the process of issuing both of these
2 summons?

3 A: I was. But I did have a revenue officer out
4 there that day to serve them in person.

5 Q: Okay. And were they served?

6 A: They were served to the Market manager, Mr.
7 Ruxton.

8 Q: Market manager for who?

9 A: Soda City.

10 Q: Okay. And his name was? I'm sorry, I didn't
11 catch that.

12 A: Mr. Ruxton, Steve Ruxton.

13 Q: Okay.

14 A: Or Stephen Ruxton.

15 Q: Okay. Did you receive a response to either of
16 these summons?

17 A: I did not.

18 Q: Did you ever communicate -- or did -- or --
19 strike that. Did, did you have any
20 conversations with anyone from Soda City about
21 these summons?

22 A: No, I did not.

23 Q: At some point after these summons, did Mr.
24 DeFelice call you?

25 A: I reached out to him asking for information.



1 Q: Okay.

2 A: And he informed me that I could do my own
3 research to find all the information.

4 Q: Okay. In light of having not received a
5 response, what did you do next?

6 A: I reached out to our legal team to see the next
7 step since the, the summons was not complied --
8 -

9 Q: Okay.

10 A: --- with.

11 Q: And did you ultimately issue a second round of
12 amended summons?

13 A: We did. On ---

14 Q: Okay.

15 A: --- August ---

16 Q: Tell me how you arrived -- well, strike that.
17 Those were issued when?

18 A: On August 15th, 2024.

19 Q: Okay.

20 A: Uh-huh.

21 Q: I'm gonna give you what's marked as Exhibits 7
22 and 8. That's there.

23 A: Okay.

24 **(Petitioner's Exhibit Numbers 7 and 8 were introduced**
25 **into the record at this time.)**



1 Q: Are those the summons that you issued on August
2 15th?

3 A: Correct.

4 Q: And if you flip to the back, it lists the
5 records being sought, correct, under the
6 description of what information you're looking
7 for?

8 A: Oh, yes. On the second page.

9 Q: And was there a difference between the summons
10 that you sent in June and the summons that you
11 sent in August?

12 A: Yes. The one for Bubblelicious, I added the
13 names that we believed to be the owners of that
14 vendor, and then, on the one to produce the
15 total list, it was asking for all documents
16 that are in your possession or control for
17 those -- all the vendors.

18 Q: Okay. And who, who is Cedric McEachin?

19 A: Per our records, he is the owner of Elevation
20 Catering, LLC.

21 Q: And who is Felicia Mack?

22 A: Felicia Mack or -- she is said to be the owner
23 of Bubblelicious Waffles.

24 Q: Okay. And those were the two entities that
25 have been trying to get retail licenses from



1 the Department?

2 A: Correct.

3 Q: Okay.

4 **MR. LUTHER:** Your Honor, at this time, I'd like to
5 move that Exhibits 5, 6, 7, and 8 be admitted
6 into evidence.

7 **MR. SMITH:** No objection, Your Honor.

8 **THE COURT:** All right. Exhibits 5, 6, 7, and 8 are
9 admitted.

10 **(Petitioner's Exhibit Numbers 5, 6, 7, and 8 were**
11 **admitted into the record at this time.)**

12 Q: Okay. All right. Did you oversee the process
13 of issuing those summons in August?

14 A: Yes, I did.

15 Q: Okay. And did you actually deliver them
16 yourself?

17 A: I did not, I had a revenue officer do it for
18 me.

19 Q: Which revenue officer was that?

20 A: Jeff Moore.

21 Q: Okay. Did you receive a response to the
22 admitted -- the amended August summons?

23 A: I received partial response back.

24 Q: And how did that response come to ---

25 A: Via ---



1 Q: --- you?

2 A: --- email.

3 Q: Okay. And what, what exactly did you get?

4 A: I got a list of all the transactions that
5 Bubblelicious cater- -- Bubblelicious Waffle
6 had with Soda City Market since they began
7 there, as well as just a li- -- the name of who
8 he had (indicating).

9 Q: When you say a li- -- can you explain for me,
10 when you say a list of transactions, what do
11 you mean?

12 A: It wasn't descriptive at all, it just had a
13 date and the amount and how it was paid.

14 Q: Okay. Were those payments like dues or
15 membership fees, or do you know?

16 A: I have no idea what it was, it didn't have any
17 record on there.

18 Q: Okay. In terms of the information that you had
19 seen earlier, that you believed Soda City
20 received from applicants who wanted to be
21 vendors, did you get a -- any of that
22 information related to Bubblelicious or
23 Elevation Catering?

24 A: I got partial information of who they had on
25 there and a email address, and I believe there



1 was an address of where they were located.

2 Q: Okay. Was there anything else that you thought
3 Soda City might have related to Elevation
4 Catering that you had not received?

5 A: Just how often they were there ---

6 Q: Okay.

7 A: --- at the actual market.

8 Q: Okay. How about the other summons for the
9 general, sort of, master list information from
10 Soda City, did you receive a response to that?

11 A: I never received anything.

12 Q: Okay. Did you have any follow-up conversations
13 with Soda City about the summons after the ---

14 A: For the ---

15 Q: --- initial ---

16 A: --- vendor market?

17 Q: Yeah.

18 A: For the -- I received a email for the
19 Bubblelicious one, and I responded back saying
20 that I still was in need of the other summons
21 information.

22 Q: Okay. Did you provide any further context in
23 that email about what exactly you needed and
24 why?

25 A: Just restated what was in the summons.



1 Q: Okay. And those emails were -- do you remember
2 the date of those emails?

3 A: It should've been the day after, August 16th,
4 I believe.

5 Q: Okay.

6 A: August 18th, he emailed me, and I responded
7 back on the 20th.

8 Q: All right. If I may, I'm gonna hand you what's
9 marked as -- let's see -- Exhibit 9 and 10.

10 **(Petitioner's Exhibit Numbers 9 and 10 were**
11 **introduced into the record at this time.)**

12 Q: Is Exhibit 9 the email you were just
13 referencing?

14 A: Yes, it was, uh-huh.

15 Q: Okay. And that's an email from Mr. DeFelice to
16 you and Mr. Moore, is that correct?

17 A: Correct.

18 Q: And what's the date?

19 A: August 18th, 2024.

20 Q: Okay. Now, it's addressed to you, but if you
21 look at the body of the email, who is it
22 actually sent -- or who is it addressed to?

23 A: Cedric.

24 Q: Okay. And then -- and, and obviously, the
25 email speaks for itself. But generally



1 speaking, what was your impression from the --
2 based on the email?

3 A: That this was not addressed to me, it was
4 addressed to Cedric.

5 Q: Okay. And did it provide -- is this the email
6 that provided you the information that you'd
7 call a transaction information?

8 A: Yes. It had an attachment that had the
9 different invoices on -- or different payments
10 on there.

11 Q: Okay. And then, Exhibit 10, what is this?

12 A: This is -- the bottom part is the email that I
13 sent him asking for the additional information,
14 and then his response at the top part was what
15 he had for that business.

16 Q: Okay. And if you look at the -- it says,
17 "Thank you for your email, just scroll to the
18 right to see their application, which can be
19 viewed to correlate answers here." And you
20 see, "here" has got, like, a, a hyperlink?

21 A: Uh-huh.

22 Q: Were you able to click on that and see what was
23 there?

24 A: I don't believe it came up with anything.

25 Q: Okay.



1 A: I don't recall about -- huh-uh.

2 Q: And then it goes on to say, "Our attorneys will
3 review the rest of the request." Did you ever
4 get any further information from Soda City?

5 A: I did not.

6 Q: Ms. Bailie [sic], I thank you for your
7 questions -- Ms. Campbell.

8 A: Uh-huh.

9 Q: And answer any questions Mr. Smith has. Thank
10 you.

11 A: Uh-huh. Thank you.

12 **MR. LUTHER:** Actually, Your Honor, I don't think I
13 just put those in. Exhibits ---

14 Q: What is that?

15 A: 9 and 10.

16 **MR. LUTHER:** 9 and ---

17 **MR. SMITH:** Yeah.

18 **MR. LUTHER:** --- 10, and I ---

19 **THE COURT:** No? Okay.

20 **MR. LUTHER:** --- move those to be admitted, as well.

21 **MR. SMITH:** Yeah. I have no objection.

22 **THE COURT:** All right. No objections.

23 **(Petitioner's Exhibit Numbers 9 and 10 were admitted**
24 **into the record at this time.)**

25 **MR. SMITH:** Thank you. Your Honor, may it please



1 the Court.

2 **THE COURT:** Yes, sir.

3 **MS. CAMPBELL - CROSS-EXAMINATION BY MR. SMITH:**

4 Q: Ms. Campbell, you were able to get a good bit
5 of information, it looks like. And I'm
6 referring to Exhibits 2, 3, and 4.

7 **(Petitioner's Exhibit Numbers 2, 3, and 4 were**
8 **referenced at this time.)**

9 Q: Do you have those in front of you?

10 A: I don't.

11 Q: Well, I'm gonna just -- I'll just reference
12 'em, it's not important that you have 'em in
13 front of you. But 2 is the, is the Soda City
14 Rates and Dues, correct?

15 A: Yes.

16 Q: And you -- and Number 3 is Hello Soda City,
17 it's also stuff from their website, right?

18 A: I believe that's ---

19 Q: Information?

20 A: --- their Rules, yes.

21 Q: Yeah. Also, this Vendor Market Application?

22 A: Correct.

23 Q: You were able to get that just by sitting in
24 your office and travelin' the interwebs (ph),
25 right?



1 A: Correct.

2 Q: Okay. And the only information that you said
3 you weren't able to get was information about
4 the individual entity, in this case, we're
5 talkin' about Bubblelicious, right?

6 A: Correct.

7 Q: And let's just talk about the first revised
8 summons.

9 **MR. SMITH:** May I approach, Your Honor?

10 **THE COURT:** You may.

11 Q: I'm gonna provide you, Ms. Campbell, with
12 what's been marked as Respondent's 3.

13 **MR. SMITH:** (To Mr. Luther) This is Respondent's 3.
14 **(Respondent's Exhibit Number 3 was introduced into**
15 **the record at this time.)**

16 Q: It's actually produced by your lawyer in his
17 petition, and it was an Exhibit to that
18 petition. And on the second page, it has an
19 email from you, correct?

20 A: It does.

21 Q: Did -- does that look familiar?

22 A: Yes.

23 Q: And does that Exhibit, does it accurately
24 reflect the email as you sent it?

25 A: (No audible response.)



1 Q: Haven't been any changes to it, right?

2 A: Not that I'm aware of.

3 Q: Well, take your time and look at it, I want to
4 make sure you're aware if there are any
5 changes. Have there been any changes to your
6 email as provided by your counsel in this case?

7 A: (Witness complies.) It is.

8 Q: Right. So it accurately reflects the email as
9 you sent it on August 20th ---

10 A: Correct.

11 Q: --- 2024, correct?

12 A: Correct.

13 Q: I want you to, if you would, read for the
14 record -- into the record the first sentence in
15 the second paragraph that starts, "The
16 spreadsheet which you ..."

17 A: "The" spreadtree (ph) -- "-sheet which you
18 submitted for Elevation Catering did not, in
19 fact, assist us with the request made for the
20 'business records related to'" contract
21 "'agreements'" and applications.

22 Q: Okay. So you s- -- you maintained that,
23 because it did not assist you, that it wa- --
24 somehow was inadequate in its response?

25 A: I mean, it doesn't show that it is a contract



1 agreement or an application.

2 Q: Right. Would it surprise you that there are no
3 contracts with Elevation Catering, they don't
4 exist?

5 A: Well, they have to sign and agree to all the
6 rules and regulations that Soda City has.

7 Q: Ma'am, would it surprise you that they don't
8 exist, there is no contract?

9 A: Okay. Then, yes.

10 Q: Yeah. There is no agreement. You found, Ms.
11 Campbell, just by surfen' the web, you found
12 the application, right, and you found all of
13 the Soda City Rules [sic] and Dues on the
14 Internet?

15 A: Correct.

16 Q: So the only thing that you don't have is the
17 information that is in the, in the blanks,
18 right? So there is no produced document with
19 this filled out; all my client has is the
20 information that you've been provided.

21 A: (No audible response.)

22 Q: Right?

23 A: (No audible response.)

24 Q: There is nothing else.

25 Let's look at your -- you asked for all



1 the business records. Ms. Campbell ---

2 A: Uh-huh.

3 Q: --- you have all the business records. Would
4 is -- it be a surprise to you that they don't
5 have a retail license number that you've asked
6 for?

7 A: Well, that (indicating) says that they do.

8 Q: They don't.

9 A: Well, it asked if they had a retail license,
10 which says, on their responses, that, yes, they
11 do have a retail license, which in fact, they
12 did not have a valid retail license.

13 Q: Right. So all -- we're cudding (ph) you -- we
14 have the inf- -- whether it's correct or not,
15 we just depend upon what the vendor provides
16 the -- my client, right? We don't, we don't
17 know if it's true or not. We don't know if the
18 name's true or not. Is that my client's
19 responsibility to, to make sure that it's
20 accurate, or is that your responsibility?

21 A: I would hope it would be the promoter's
22 responsibility to have the correct information
23 of who they're having at the e- -- event.

24 Q: Yeah. Well, you -- we have what they gave us,
25 and you have what they gave us, right?



1 A: There could be additional information because,
2 in the email that he sends to that person, he
3 says, dear Cedric. Cedric's name is not on the
4 application in which he provided us.

5 Q: And let's talk about that email you just
6 referenced.

7 **(Petitioner's Exhibit Number 9 was referenced at this**
8 **time.)**

9 Q: He asks who to provide the information to you,
10 right? He asked Cedric, not him. I don't know
11 what, what ---

12 A: Nine.

13 Q: Nine. So, yeah. Look at, at 9. He's, he's
14 providing you with every shred of data and
15 information that he has on -- in full and
16 complete compliance with your summons, and he
17 tells Cedric that they're looking for you and
18 for information and to provide it, and you
19 can't participate in the Market any more ---

20 A: But ---

21 Q: --- right?

22 A: --- originally, when he sent me the vendor
23 application, it has Felicia Mack. It never
24 once said Cedric.

25 Q: Yeah.



1 A: So there should -- I don't know who Cedric is,
2 in this case.

3 Q: Well, you have what we have, Ms. Campbell, you
4 have everything that my client has, there was
5 nothing else that can be or would be produced
6 in response to your subpoena, to your summons,
7 that is in my client's possession, custody, or
8 control.

9 **OBJECTION BY MR. LUTHER:**

10 **MR. LUTHER:** Your Honor, I -- I'm just gonna object
11 to the extent that I don't think that was a
12 question and that was just testimony.

13 **THE COURT:** Okay. Mr. Smith, if, if there was a
14 question there ...

15 Q: Is that correct? Isn't that correct?

16 A: (No audible response.)

17 Q: You have it all.

18 A: All that was given to me, yes.

19 Q: Right. And when you said, in your letter,
20 behind -- back -- in, in your email back, you
21 said it doesn't assist us, it doesn't help us,
22 right?

23 A: (No audible response.)

24 Q: There ---

25 A: And ---



1 Q: --- must be more.

2 A: --- which is what I was trying to get, as to it
3 was addressed to Cedric, and the application
4 had Felicia.

5 Q: Is it my client's duty to assist you or to
6 fully respond to the subpoena?

7 A: To fully respond when I ask for information
8 regarding Cedric McEachin and Felicia
9 Mack/Jamison. There must be some information
10 that he has regarding Cedric if he was able to
11 address an email to the -- him.

12 Q: And you have the email, and you have the name,
13 and you have every sh- -- shred of data that
14 exists in my client's custody. If you want to
15 take his deposition, you have the right to do
16 that. Do you -- did you chose to do that?

17 A: I did not.

18 Q: No, you didn't. It -- isn't it correct that
19 everything that my client has regotted (ph) --
20 it -- that would be responsive to this
21 subpoena, you already have, you just didn't
22 like the answer?

23 A: It wasn't clarified.

24 Q: Also, Ms. Campbell, it, it -- you have
25 available to you, 'cause they publish it every



1 week, the list of every vendor that is gonna be
2 at the site, correct?

3 A: Correct.

4 Q: You can go online and find it, it's there.
5 Matter of fact, you can find who was there for
6 all prior events, you know, the list of
7 everybody who's been there 'cause it's
8 published, it's publicly available, correct?

9 A: I don't believe you can see prior ones once a
10 new week has been posted.

11 Q: You can, you can find it, and they are -- they
12 exist, and they're out there, and if you want
13 a link or somethin' to that, if you need help
14 searching for it, we'll be happy to -- they
15 exist, it's not hard to go back and discover
16 when they were actually there. And you could
17 do that, right, if you just sat on your
18 computer and did the research, you could've
19 found the information yourself and not troubled
20 Mark [sic] at all, isn't that correct?

21 A: However, the information that's provided on the
22 Google Docs doesn't provide the owner's name,
23 contact information, address, it could
24 potentially only have the owner's name ---

25 Q: Yes.



1 A: --- or a business name, it may not have the
2 doing-business-as or ---

3 Q: Well ---

4 A: --- how it's registered in our system.

5 Q: And Ms. Campbell, when my client gave you that
6 information, when he gave you what you asked
7 for, you said it doesn't help it, it's not
8 important, it doesn't give us what we want.

9 A: Are you referring ---

10 Q: It's not ---

11 A: --- just ---

12 Q: --- good enough.

13 A: --- to Bubblelicious or ---

14 Q: I'm ---

15 A: --- the ---

16 Q: --- referring to ---

17 A: --- in ---

18 Q: --- what ---

19 A: --- general?

20 Q: --- you said in the email, that the information
21 my client -- it doesn't matter, it doesn't help
22 you, it does not assist us with the request
23 made. He gave you everything you asked for,
24 and you said it's not good enough, it doesn't
25 assist, it doesn't help us. So why -- if, if



1 -- Ms. Campbell, if he's gonna give you every
2 single universe of all the people that have
3 ever been at Soda City and all he has is what
4 he's already given you, you've already told
5 him, it doesn't matter.

6 A: Well, what he's given me is just this one thing
7 for this one person.

8 Q: And he gives you -- he gave you everything, he
9 gave you the email address, he gave you the
10 address he had, and he gave you everything that
11 was given to him by the vendor, you had it all.

12 A: For this vendor. What about all the other
13 vendors?

14 Q: Well, you just told him, it, it doesn't assist
15 you, it doesn't help you to give him what he's
16 already given you, it doesn't matter.

17 A: Well, he ---

18 Q: It ---

19 A: --- responded ---

20 Q: --- doesn't get you anything ---

21 A: --- or ---

22 Q: --- that ---

23 A: --- responded ---

24 Q: --- you just ---

25 A: --- and ---



- 1 Q: --- said ---
- 2 A: --- said ---
- 3 Q: --- that ---
- 4 A: --- his attorney will review and -- the rest of
- 5 the request.
- 6 Q: Right. But the ---
- 7 A: I never ---
- 8 Q: --- request ---
- 9 A: --- once heard ---
- 10 Q: --- that ---
- 11 A: --- back.
- 12 Q: --- you had, the request that you had clearly
- 13 showed that, that it dis- -- it wasn't
- 14 responsive, it didn't make a difference in the
- 15 information you were seeking, and it did not
- 16 assist us, so he was not in compliance, right?
- 17 A: That was for this one (indicating).
- 18 Q: You're trying to hold my client in contempt
- 19 today because you said he didn't assist you,
- 20 and you want him to be fined or penalized in
- 21 some way because you're not satisfied that he's
- 22 given you everything.
- 23 A: I had not received a list of all the vendors in
- 24 this matter.
- 25 Q: Ma'am, you are seeking to hold in contempt for



1 two summons, the Bubblelicious summons and the
2 other summons. Are you now saying that, that,
3 if he's given -- if it is true, Ms. Campbell,
4 that my client has given you every document,
5 every piece of data that he has in response to
6 that subpoena, then he's, he's not in contempt,
7 is he?

8 A: For this one, correct.

9 Q: Yeah. He wouldn't be. All right. Thank you.

10 Now, let's talk about the other subpoena,
11 Ms. Campbell. You say you routinely asked for
12 -- you, you work with other markets, right?

13 A: Correct.

14 Q: Okay. And you ask for all of their lists, and
15 you send 'em a subpoena and ask for that?

16 A: We can.

17 Q: Or a subpe- -- yeah. No. But you do, you said
18 you did, right?

19 A: We ask for their information.

20 Q: And you s- -- you send 'em a summons.

21 A: We have.

22 Q: You compel 'em to give them all the information
23 regardless of a specific investigation, right?

24 A: We have.

25 Q: And -- name one.



1 A: I mean, I haven't done one ---
2 Q: Name one.
3 A: --- specifically.
4 Q: Name one, name one market that you have
5 summoned to provide all of their vendors.
6 A: Doesn't necessarily have to be a ---
7 Q: Name it.
8 A: --- market.
9 Q: --- Ms. ---
10 A: It ---
11 Q: --- Campbell.
12 A: --- can be a event.
13 Q: No. If we're talking marks (ph), no. What --
14 well, name an event that you have summoned to
15 get it -- all of their vendors.
16 A: Most vendors comply with just giving it to us
17 via email.
18 Q: I'm not asking about givin' it, I'm asking
19 about tryin' to hold a pr- -- promoter, a
20 market person, in contempt because they didn't
21 give you what you wanted about the whole of
22 their existence of vendors. Name one. You
23 said you do it all the time. You just
24 testified you ---
25 A: Well, I ---



1 Q: --- do ---

2 A: --- don't ---

3 Q: --- it ---

4 A: --- recall ---

5 Q: --- all ---

6 A: --- of giving a summons to ---

7 Q: Okay.

8 A: --- a specific ---

9 Q: You just ---

10 A: --- market.

11 Q: --- can't, can't remember, it's so routine,
12 it's so routine that you do that. Let's go
13 back to your email, Ms. Campbell, please.

14 **OBJECTION BY MR. LUTHER:**

15 **MR. LUTHER:** Your Honor, if I may, we're gettin'
16 kinda close to badgering the witness. I think
17 she's being responsive. I, I -- I'm, I'm happy
18 for the question, and I just think he can
19 probably tone it down a bit.

20 **THE COURT:** Okay. Well, I don't, I don't see it as
21 badgering but ---

22 **MR. SMITH:** Yes, sir.

23 **THE COURT:** --- but, but it is -- it -- the room's a
24 little warm, so I -- I've noted that, I'm
25 sitting here sweatin' on my mi- -- behind the



1 bench here, and I keep havin' ---

2 **MR. SMITH:** Yes ---

3 **THE COURT:** --- to wipe ---

4 **MR. SMITH:** --- Your Honor.

5 **THE COURT:** --- my head up. But if, if the
6 temperature seems to be getting a little
7 uncomfortable for anybody, we could take a
8 break or something else would -- yeah. Just,
9 just ---

10 **MR. LUTHER:** Thank you.

11 **THE COURT:** --- make sure, Ms. Campbell needs to be
12 given an opportunity to fully answer all these
13 questions. I don't see any badgering yet, but
14 I'm gonna pay careful attention to that, Mr.
15 Luther.

16 **MR. LUTHER:** Thank you, Your Honor.

17 **THE COURT:** Please proceed, Mr. Smith. Thank you.

18 **MR. SMITH:** Thank you, Your Honor.

19 Q: I -- I'll, I'll leave it at that, you c- -- you
20 can't recall another market that you've issued
21 a summons to get all of the vendors?

22 A: Not that I have done.

23 Q: Okay. Thank you.

24 Ms. Campbell, isn't it true, Ms. Campbell,
25 isn't it true that you can walk by each of the



1 vendors, which you have a publicly-available
2 list, you have all this information that you've
3 gathered from the website, and you can go up to
4 them, can I see your license to sell, can't you
5 do that?

6 A: We have and we ---

7 Q: Yeah.

8 A: --- do that.

9 Q: Okay. So you -- are alternative means, you
10 don't have to issue a summons and compel my
11 client under threat of contempt to give you all
12 of the information about all of his vendors,
13 you can just go ask 'em, right?

14 A: Well, I don't believe he's there on Saturdays,
15 or I have not seen him on a Saturday while
16 we've done it.

17 Q: No, ma'am, no. Sorry. No. My fault, you
18 may've misunderstood. You can simply go ask
19 the vendor themselves directly. This -- you
20 understand, this retail information that you
21 seek, right, all this information that you want
22 to compel my client to provide you, this is
23 information- -- not his information, you know
24 that?

25 A: (No audible response.)



1 Q: Whether or not there's a retail license, that's
2 not his information, correct?

3 A: I mean, he's providing enough people, with the
4 event, the oppata- -- opportunity to come to
5 South Carolina and have a, a market every week
6 ---

7 Q: Yes ---

8 A: --- and collect ---

9 Q: --- ma'am.

10 A: --- sales tax. We should know who the vendors
11 are.

12 Q: And what law, under South Carolina law,
13 requires him to receive and hold on and verify
14 a copy of their retail license, where is that,
15 where does that exist?

16 A: I don't think it's required for him,
17 necessarily, to hold onto that, but every
18 vendor should have a retail license.

19 Q: Right. Who -- and whose responsibility is it
20 to enforce that?

21 A: It is our responsibility ---

22 Q: Your ---

23 A: --- under the South Carolina ---

24 Q: --- responsibility.

25 A: --- Department of Revenue, but on the



1 application, it specifically asks and states,
2 in the rules, that they have to have one if
3 they are going to be there.

4 Q: But whose responsibility is it to enforce that,
5 Ms. Campbell?

6 A: And we go out there and do that.

7 Q: Right. You can't ---

8 A: However, how would it look, for Soda City, if
9 we go out there and tell someone that they do
10 not have a license and they have to leave right
11 then and there ---

12 Q: Yeah.

13 A: --- when you say there are seven to 10,000
14 people there on a Saturday?

15 Q: You should do your job, Ms. Campbell, and you
16 should do it directly with the vendors that are
17 there serving, not my client, who doesn't have
18 the responsibility to do your job for you, Ms.
19 Campbell. Isn't it true that DHEC, DHEC has
20 licenses to enforce for food makers that are
21 there, don't they?

22 A: I do not work for DHEC, I cannot tell you that
23 information.

24 Q: Okay. Well, that's it. But will you be
25 surprised to hear that, when DHEC does its



1 license enforcement, they actually go to the
2 vendors?

3 A: Actually, I believe, he told me that DHEC does
4 their own job, as well, and researches their
5 own information.

6 Q: They do, yeah. They go -- they do it, they do
7 it themselves, they, they -- DHEC does their
8 job. DHEC does not do like you want to do, to
9 have my client do your job, right?

10 A: (No audible response.)

11 Q: Same with the City of Columbia, they inspect,
12 too, they've got licenses and -- business
13 licenses that they gotta make sure exist,
14 right?

15 A: Correct.

16 Q: Would you be surprised to hear that they have
17 never tried to compel my client to prove that
18 his vendors have business licenses, that's
19 never happened, does that surprise you?

20 A: And that would be their job.

21 Q: Yeah. It would be, right? And it's not hard
22 to do, it's not. You -- the -- they're not
23 hidin', they're all out in the open on Main
24 Street, and you can walk down with a pad and
25 pencil and, ma'am, can you please show me your



1 wheel -- your sales license ---

2 A: I mean ---

3 Q: --- so we ---

4 A: --- we kindly asked for it via email first
5 before we had to issue a administrative
6 summons.

7 Q: So, Ms. Campbell, your responsibility, at
8 least, is, you said, to educate and enforce our
9 state's tax laws, right, that's something you
10 said early in your testimony, right?

11 A: Correct.

12 Q: Correct?

13 A: (Nods head.)

14 Q: Yeah. And so, you want to find out if somebody
15 is not in compliance with our state tax laws,
16 right?

17 A: Correct.

18 Q: And you have a lot of power. Matter of fact,
19 we're all here 'cause of you, 'cause you have
20 declared that you're gonna compel and punish my
21 client because you want information that you
22 believe that he has and he didn't provide you,
23 that's why we're all here. That's a lot of
24 power, Ms. Campbell, isn't it?

25 A: (Whispering) Yeah.



1 Q: So you wouldn't (ph) want to wield that power
2 very carefully and very focused, right? You
3 wouldn't want to trouble innocent people who
4 aren't -- haven't committed a crime, aren't
5 even suspected of committed a c- -- committing
6 a crime by compelling them to provide you
7 information, would you, would you ---

8 A: Well ---

9 Q: --- want to do that?

10 A: --- what's so personal about it that he
11 wouldn't be able to provide the information to
12 me?

13 Q: Ma'am, do you know what, it's not a question
14 of, of -- (chuckling) -- like, we live in
15 America, right?

16 A: Uh-huh, yes.

17 Q: And we have rights.

18 A: (Nods head.)

19 Q: And those rights protect us against government,
20 the overarching effort of government to come in
21 our lives and pursuing our -- our pursuits, as
22 we are free and able to do as long as we follow
23 the laws of this state, right?

24 A: (Nods head.)

25 Q: But you want my client not to just give you



1 information about Bubblelicious, which you had
2 a suspicion that they were -- there was a
3 history, right? You were doing your job, they
4 were, they were in violation, right?

5 A: (Nods head.)

6 Q: And you were pursuin' a specific violator that
7 you were aware ---

8 A: Uh-huh.

9 Q: --- right? Okay. But that wasn't, that wasn't
10 good enough. You wanted everybody, you wanted
11 the power that you have to go get the
12 information that he has on everybody regardless
13 if they are suspected of a crime, right, you
14 wanted to go after 'em all?

15 A: Well, it's to -- for us to do our compliance
16 check to see who is compliant and who is not.

17 Q: Yeah. So he has to do that job for you, has to
18 help you make sure that they're compliant, so
19 you compelled ---

20 A: All we ---

21 Q: --- him ---

22 A: --- were ---

23 Q: --- to give ---

24 A: --- ask- ---

25 Q: --- you his, his vendor information of people



1 that aren't necessarily suspected of a crime,
2 right? Name, name another person on that list
3 that you suspect is in violation of our state's
4 tax laws, name one.

5 A: Truesdale Barkery.

6 Q: Okay. Well, why don't you sum- -- subpoena
7 their information?

8 A: I've already gotten all the information that I
9 needed from ---

10 Q: Okay.

11 A: --- them. Their taxpayer was compliant.

12 **MR. LUTHER:** Your Honor, if I may, I just want to
13 caution the witness and make sure we're clear.
14 Some of these issues become protected
15 information under 12-54-240. I understand what
16 Mr. Smith is trying to get at, which is fine,
17 I just don't want our witness to reveal
18 information that might be protected tax
19 information, right?

20 **THE COURT:** Let's, let's be, let's be careful of
21 that. I'll, I'll just ---

22 **MR. SMITH:** I will not solicit that.

23 **THE COURT:** Okay.

24 **MR. SMITH:** Yes ---

25 **THE COURT:** Thank you.



1 **MR. SMITH:** --- Your Honor.

2 **THE COURT:** Well, just be careful of that, Ms.
3 Campbell and Mr. Smith. We don't wanna, we
4 don't wanna divulge any -- 'cause this is a
5 public matter, a public hearing, a re- --
6 record will be generated from this.

7 **MR. SMITH:** Yeah.

8 **THE COURT:** So we just need to be careful, so just -
9 - thank you ---

10 **MR. SMITH:** And ---

11 **THE COURT:** --- Mr. Luther.

12 **MR. SMITH:** --- and I will rephrase it, thank you.
13 I appreciate that.

14 Q: Why don't w- -- well, why don't we -- well, how
15 about this, Ms. Campbell, all of the vendors,
16 all the 2024, you don't suspect all of them to
17 be committing a crime, like you don't have a
18 particularized knowledge about someone
19 committing a crime, do you?

20 A: I wouldn't know. If I had a list of all of
21 them to be able to check ...

22 Q: Well, ma'am, yeah. You -- the list is publicly
23 available, you said you s- -- you see it every
24 week.

25 A: But it doesn't provide all the information that



1 we would need to search our system to find if
2 there is a license for that specific person.

3 Q: And, ma'am, but you don't know whether or not
4 they are even -- Infinite Treasures, do you
5 suspect them of violating tax laws?

6 A: I would need the information, as far as who the
7 owner is, to be able to look up the owner's
8 information, as well as the business
9 information, to look ---

10 Q: But ---

11 A: --- into ---

12 Q: --- right ---

13 A: --- it.

14 Q: --- now, you don't have any suspicion that they
15 violated any tax laws, right?

16 A: I don't have a list of 'em to check.

17 Q: Ma'am, y- -- you've already testified, this
18 information is publicly available, that anyone
19 under God's green earth can go pull up the list
20 of vendors, right?

21 A: However, and -- yes, sir. However, in our
22 system, they may have it registered under a
23 D/B/A name or their personal name. That list
24 right there (indicating) does not give me
25 enough information ---



1 Q: Yeah.

2 A: --- to go through our system and find every
3 single vendor's retail license.

4 Q: What makes you think that my client has
5 anything other than the D/B/A name that they
6 provided to them?

7 A: Well, because their application requires their
8 name, their address, and their business name,
9 whereas, with any of that information, I would
10 be able to find a retail license under the
11 address in which the applicant has applied for
12 a retail license.

13 Q: And, ma'am, that was information that you had
14 previously told my client was not helpful, not
15 useful, exactly. But you can't say Sam's
16 Garlic Shack -- you just want to get them to
17 give you everybody they got so you can go see
18 if they might, in fact, be in ---

19 A: Correct.

20 Q: --- violation?

21 A: We do all that on the back end before we go out
22 to any event.

23 Q: Yeah. But you could do the same thing by
24 looking at the list, goin' down and visit 'em
25 yourself, go and talk to them directly,



1 couldn't you?

2 A: Yes. However, I just said, we like to do all
3 of that work on the back end before having to
4 go out to an event.

5 Q: Right. But you, you could get this same
6 information without subpoenaing my client, you
7 could?

8 A: We could. However, he did not respond to an
9 email to -- priding (ph) owner information.

10 Q: But suffice it to say, you could get the same
11 information in alternative ways without
12 burdening my client, correct?

13 A: I have s- ---

14 Q: Correct?

15 A: --- not received the information to have the
16 owner's name of the business and the address.

17 Q: Ma'am, you just, you just answered the
18 question, and I'll let you do it again. But
19 this same information, you can get in
20 alternative ways without burdenin' my client
21 with a summons?

22 A: How would I get their bi- -- the owner's name
23 and address (indicating) just based off the
24 information that's on the Google Drive page?

25 Q: You ask them, Ms. Campbell.



1 A: I ask ---

2 Q: You ---

3 A: --- who?

4 Q: --- do your job, and you get -- go to the
5 Market, and you go visit, just like DHEC does,
6 just like the City of Columbia does, and you go
7 to the vendor themselves, and you ask them for
8 that information, the same power you have right
9 now to compel that, you can compel that
10 directly from the vendor, correct?

11 A: Well, as previously stated by Mr. Luther, that,
12 usually, vendors are more forthcoming with
13 third parties than they are with the State.

14 Q: But you can st- -- you still have the power to
15 get it directly from them, you don't have to
16 use my client, correct, you don't have to do
17 that?

18 A: Okay.

19 Q: Right. You don't. You can go directly to them
20 and ask them for it. Ma'am, do you go, do you
21 go -- say there's a mall, right, Columbia Mall.

22 A: Yes.

23 Q: And there's a operator of the mall, right?

24 A: Uh-huh.

25 Q: Do you go to the mall operator and ask them for



1 all the information about their vendors, their
2 renters?

3 A: We have.

4 Q: You ---

5 A: Yes.

6 Q: --- have?

7 A: We have.

8 Q: And have you -- which one?

9 A: The Columbiana Mall.

10 Q: Yeah?

11 A: And we can ask for -- the kiosks that go in the
12 mall, we can ask who they are and how long
13 they've been there, and they provide the list
14 for us.

15 Q: Yeah. Well, they -- the -- then they didn't --
16 did you subpoena them?

17 A: They did it willingly through the first ---

18 Q: Okay.

19 A: --- email that we sent out.

20 Q: Right. Okay. That's a -- that's -- does it
21 mean my client has to do the same thing because
22 somebody willingly gives it up?

23 A: Well, that's why we got to an administrative
24 summons, to get the information, since they
25 were not forthcoming.



1 Q: Do you believe my client has to be forthcoming
2 solely because you represent the State of South
3 Carolina?

4 A: Not necessarily.

5 Q: Okay. Thank you.

6 **THE COURT:** No more questions?

7 **MR. SMITH:** None, no ---

8 **THE COURT:** Okay.

9 **MR. SMITH:** --- no.

10 **THE COURT:** Thank you. Any- -- anything?

11 **MR. LUTHER:** Just re-direct, re-direct, Your Honor.

12 **THE COURT:** Yes.

13 **MS. CAMPBELL - RE-DIRECT EXAMINATION BY MR. LUTHER:**

14 Q: Ms. Campbell, the publicly-available
15 information is not the same as what you asked
16 for, isn't that correct?

17 A: Correct.

18 Q: Okay. You've gone to that Facebook page that
19 you referenced, right?

20 A: Yes.

21 Q: And I think Mr. Smith had a copy, I don't know
22 whether he showed it to you, but there's a map.

23 A: Yes.

24 Q: And on the map, what is listed?

25 A: It would have various names on there, whether



1 it be the -- someone's name or a generic,
2 whatever they might sell, it would not have,
3 necessarily, what is registered on the retail
4 license.

5 Q: Okay. So, when you apply for a retail license
6 in sou- -- with the State of South Carolina ---

7 A: Uh-huh.

8 Q: --- you've gotta provide an entity name,
9 correct?

10 A: Correct.

11 Q: And an address where you do business?

12 A: Correct.

13 Q: And other contact information for that
14 business, correct?

15 A: Yes.

16 Q: Okay. And that entity name is the official
17 business name, correct?

18 A: Correct.

19 Q: Okay. The map, on the other hand, has the
20 shorthand name. So, for example, it might say
21 Bailie's Waffles?

22 A: Correct.

23 Q: Is Bailie's wa- -- but if Bailie's Waffles is
24 not the licensed entity with the State of South
25 Carolina, if it's ACME Corp, LLC, you wouldn't



1 be able to know, from lookin' at that map, that
2 the vendor on Main Street at the 1600 block is
3 ACME Corp?

4 A: Correct.

5 Q: It doesn't match up, correct?

6 A: Correct.

7 Q: Now, the information that Mr. Smith kept askin'
8 you about that you publicly found online, this
9 vendor application, which is marked as Exhibit
10 4, let's just go through it.

11 **(Petitioner's Exhibit Number 4 was referenced at this**
12 **time.)**

13 Q: It asks the vendor to provide a business name,
14 right?

15 A: Yes.

16 Q: And the vendor's name, so se- -- an
17 individual's name ---

18 A: Correct.

19 Q: --- correct? Okay. And an email address?

20 A: Correct.

21 Q: And a phone number?

22 A: Correct.

23 Q: And a production address?

24 A: Yes.

25 Q: What is a production address?



- 1 A: The place that they do business.
- 2 Q: Okay. So their brick-and-mortar location?
- 3 A: Yes.
- 4 Q: All right. And it also asks them to provide a
- 5 website link, right?
- 6 A: Correct.
- 7 Q: For the business?
- 8 A: Correct.
- 9 Q: And an Instagram link?
- 10 A: Uh-huh, ye- ---
- 11 Q: And a Facebook link?
- 12 A: Yes.
- 13 Q: And there's additional information that says,
- 14 do you have a City of Columbia business
- 15 license?
- 16 A: Correct.
- 17 Q: And do you have a South Carolina retail
- 18 license?
- 19 A: Correct.
- 20 Q: And do you have a DHEC license?
- 21 A: Correct.
- 22 Q: And in a few words, what do you make?
- 23 A: (Nods head.)
- 24 Q: And then there's additional information after
- 25 that, right?



1 A: Yes.

2 Q: But that first set of information, the business
3 name, the individual's name, the email, the
4 phone number, the production address, that's
5 all information that you think may correspond
6 to the information in the Department's system?

7 A: Correct.

8 Q: And so, you can use that to cross reference in
9 a way that a map that says Bailie's Pop-Up Tent
10 doesn't, correct?

11 A: Yes.

12 Q: Okay. All right. The email that you sent on
13 August 21st to Mr. DeFelice that Mr. Smith
14 asked you about, he had provided you -- and it
15 says spreadsheet, but it's just that one little
16 line of data, correct?

17 **(Respondent's Exhibit Number 3 was referenced at this**
18 **time.)**

19 A: Correct. It doesn't necessarily say what goes
20 hand in hand, I didn't know, necessarily, if it
21 matched completely with the vendor application.

22 Q: Okay. I think Mr. Smith said we have given you
23 every shred of evidence, every shred of
24 information we have about Elevation. Did Mr.
25 DeFelice ever call you and say, Ms. Bailie, we



1 don't have any contracts with, with Elevation?

2 A: No.

3 Q: Did he ever call you and say, we don't have any
4 agreements with Elevation?

5 A: No.

6 Q: Did he ever call you and say, I've given you
7 everything we've got?

8 A: No.

9 Q: Did he ever call you and say, here is the
10 information we have, is this exactly what you
11 need, is there something else we can -- did he
12 ever do any of that?

13 A: No.

14 Q: All he sent you was this very -- two -- short
15 two-sentence email that says, click here?

16 A: Correct.

17 Q: Okay. If he had called you and said, we don't
18 have any contracts, we don't have any other
19 applications, we don't have any agreements, we
20 don't have any other vendor information related
21 to Elevation Catering, what would you have done
22 at that point?

23 A: Said thank you, because that -- at that point,
24 he would've complied with the summons that I've
25 requested.



1 Q: Okay. So all you wanted was not -- and well,
2 let me back up.

3 You were asked some questions by Mr. Smith
4 about the retail license. As I -- were, were
5 you asking him for a copy of Elevation's retail
6 license or just the information that they
7 provided in this vendor application?

8 A: Just the information provided in the vendor
9 application.

10 Q: And when you ask other markets or festivals for
11 their vendor information, are you asking them
12 for the -- a copy of the retail license of that
13 vendor or just the general information that you
14 can use to cross-reference your system?

15 A: Just the general information.

16 Q: Okay.

17 A: And I also asked for all information regarding
18 the owners that we had listed, and all that I
19 got was what was in the two sentences there,
20 which ---

21 Q: Okay.

22 A: --- had the Felicia Mack on there.

23 Q: You're not seeking to fine Soda City, are you?

24 A: No.

25 Q: You're not seeking to penalize them, are you?



1 A: No.

2 Q: All you're tryin' to do is to get them to
3 answer some of the questions that you started
4 with in an email form a year ago, is that ---

5 A: Correct.

6 Q: --- right?

7 A: Yes.

8 Q: And when they didn't provide helpful answers,
9 then you were forced to take the next step,
10 which is a summons, correct?

11 A: Correct.

12 Q: And when they didn't answer the summons, you
13 went for a second round with the assistance of
14 your attorneys, correct?

15 A: Yes.

16 Q: And they didn't respond to that. Did you file
17 the Motion or the petition for us to be here
18 today?

19 A: I did not.

20 Q: Okay. It was legal counsel that did that.

21 A: Correct.

22 Q: Right. And at any point, you -- well, let me
23 back up.

24 Mr. Smith told you today that you had all
25 the information they have, and he said if you



1 have anything -- if you need anything, if you
2 need any help, let us know, we're happy to
3 help. Had you, at any point, gotten that
4 answer from Soda City up to now, would we be
5 here today?

6 A: No.

7 Q: And just to clarify, there are other festivals
8 and markets where you ask for this same sort of
9 information, but as I understand it, you don't
10 have to send a summons because they provide it
11 just with an email or a phone call.

12 A: Correct.

13 Q: And are there any of those festivals that, that
14 do this on a regular basis, that provide you
15 information about their vendors on a regular
16 basis?

17 A: Yes.

18 Q: Okay. I'm gonna do somethin' I shouldn't
19 'cause I'm gonna ask you a question I don't
20 know the answer to, but -- or maybe I don't
21 know what the -- your answer is.

22 A: Uh-huh.

23 Q: But are you aware of any instance in which the
24 Department has sent revenue officers to a
25 festival and asked vendors for their



1 information and subsequently received
2 complaints from people associated with that
3 festival for showing up and doing that?

4 A: Not that I recall.

5 Q: Okay. The summons statutes that you were just
6 tryin' to follow, those are -- you didn't make
7 these up, these are statutes, correct?

8 A: Correct.

9 Q: And I understand that it is a broad power, it
10 is authority that's vested in the Department by
11 the General Assembly, correct?

12 A: Correct.

13 Q: And it simply authorizes the Department to ask
14 someone ---

15 A: Uh-huh.

16 Q: --- any person it considers proper to produce
17 records related to anything which the
18 Department has authority to investigate or
19 determine, you didn't make that up, that's just
20 the statute, right?

21 A: Correct.

22 Q: And you have the authority to investigate and
23 determine whether people who are sellin' at
24 retail have retail licenses and are payin'
25 their taxes, right?



1 A: Correct.

2 Q: Okay. And all you were tryin' to do is just
3 create a list and get some additional
4 information related to the people at Soda City
5 so that you could do your job?

6 A: Yes.

7 Q: Thank you. I don't have any other questions.

8 MR. SMITH: Thank you.

9 THE COURT: Okay.

10 MR. SMITH: Your Honor, just a couple of re-di- --
11 re-cross.

12 THE COURT: Okay.

13 **MS. CAMPBELL - RE-CROSS-EXAMINATION BY MR. SMITH:**

14 Q: Ms. Campbell, the authority to investigate,
15 that's -- and what -- why we're here. So, say
16 -- I don't know -- make up a Sam's Shoe Shine
17 Shop. If you have no reason to suspect that
18 they are under violation of any l- -- tax law
19 at all, there's no reason to suspect that they
20 have done anything wrong, does that still -- do
21 you have the authority to compel them to
22 provide you information pursuin' this matter if
23 you have no reason to think that they've done
24 anything wrong?

25 A: I would need to check, I mean, I'd have to ask



1 the information to see if they have all the
2 information that they should to ---

3 Q: Well ---

4 A: --- be ---

5 Q: --- assume ---

6 A: --- operating ---

7 Q: --- you have ---

8 A: --- a ven- ---

9 Q: --- all the information, you have every bit of
10 information, and there's no reason to suspect
11 that they've done anything wrong, can you
12 investigate them?

13 A: I can. Because ---

14 Q: Yeah.

15 A: --- we continue to check -- every single time
16 that we get a vendor list, we check whether
17 they're good or not. We don't know until we
18 check.

19 Q: And you can, you can compel anyone, regardless
20 of any suspicion at all that they've violated
21 any crime or may do -- you -- yeah, that's
22 what, that's what auth- -- that you're
23 authorized to do?

24 A: If we see any need, yes.

25 Q: No. If you didn't -- I didn't say that, ma'am.



1 I'm saying you see no need, and there was
2 nothing to suspect. Sam's Shoe Shine, they are
3 -- they ain't done a thing wrong, there's no
4 reason to, to -- do you have the power to
5 compel them to do what you want?

6 A: I don't believe so.

7 Q: No, you don't.

8 Ms. Campbell, I, I think it was marked, my
9 Exhibit ---

10 **MR. SMITH:** May I approach and see if you've --
11 yeah. I had it marked as Respondent's 3.

12 **(Respondent's Exhibit Number 3 was referenced at this**
13 **time.)**

14 **THE COURT:** Uh-huh.

15 **MR. SMITH:** I was gonna enter 1 and 2, but they are
16 already in the record as your -- our subpoenas.
17 But, Your Honor, at this time, I'd like to move
18 into evidence Respondent's 3.

19 **THE COURT:** Okay. We were talking about that. What
20 -- remind me, again, what that was?

21 **MR. SMITH:** This is -- it was actually pulled as
22 this Exhibit D from the Petitioner's ---

23 **THE COURT:** From the Petitioner's ---

24 **MR. SMITH:** Yes ---

25 **THE COURT:** --- peti- ---



1 **MR. SMITH:** --- Your Honor.

2 **THE COURT:** --- petition?

3 **MR. SMITH:** Yeah.

4 **THE COURT:** Yeah.

5 **MR. SMITH:** I should've provided you ---

6 **THE COURT:** Are there ---

7 **MR. SMITH:** --- a copy.

8 **THE COURT:** --- any objection?

9 **MR. LUTHER:** No objection.

10 **MR. SMITH:** And it's the, the email.

11 **THE COURT:** Yes. Respondent's 3.

12 **MR. SMITH:** Yeah. And just ---

13 **THE COURT:** Thank you.

14 **MR. SMITH:** --- a couple in re-cross again.

15 **THE COURT:** All right. That's admitted.

16 **(Respondent's Exhibit Number 3 was admitted into the**
17 **record at this time.)**

18 **MR. SMITH:** Thank you, Your Honor.

19 **Q:** Again, when, when provided this information --
20 and, and I -- and we'll say -- I'll just ask
21 you to assume, and we'll get it clar'ed (ph) in
22 the record later, but that that email provided
23 you all the data they have on, on everything.
24 And y- -- and that data, you understand, is,
25 when the -- you enter an application, it fills



1 cells in a Google Docs, it doesn't create a
2 separate application with those filled out, it
3 just has the cells there? Do you understand
4 how that works in ---

5 A: Yes.

6 Q: --- in that document? So that makes sense to
7 you, right?

8 A: Yes.

9 Q: Right. So there wouldn't be a separate
10 application to provide to you. You have the
11 application, it just has the blanks ---

12 A: Yes.

13 Q: --- right? And this, what you were given, is
14 what was in those blanks ---

15 A: Okay.

16 Q: --- right?

17 A: Yes.

18 Q: Okay. And you stated that that does not, in
19 fact, assist us with the request, what he gi-
20 -- what he gave you, right, that's what you
21 said?

22 A: Because we were still in the need of a contract
23 and agreement.

24 Q: Right. And ---

25 A: That I ---



1 Q: --- what's ---

2 A: --- didn't find out until today that y'all do
3 not -- they do ---

4 A: The ---

5 Q: --- not have.

6 Q: And there is not, which, then, you said that
7 that means my client's not in contempt, right?
8 That's ---

9 A: But we ---

10 Q: --- what you ---

11 A: --- still ---

12 Q: --- said?

13 A: --- haven't received the -- all the
14 information. Again, he provided an email that
15 said, "Dear Cedric," when originally, I had
16 asked for all information regarding Cedric and
17 Felicia, and Cedric's name is nowhere in this;
18 therefore, he has additional information
19 regardin' Cedric.

20 Q: And you know what, Ms. Campbell? You have the
21 power to get that information by going to the
22 Market and asking the vendor themselves, right?
23 Is she ---

24 A: I mean, I've never seen Cedric there.

25 **MR. SMITH:** Thank you, Your Honor.



1 **THE COURT:** Thank you. Any other?

2 **MR. LUTHER:** Just one. I -- the -- this is helpful,
3 I think, to clarify.

4 **MS. CAMPBELL - FURTHER DIRECT EXAMINATION BY MR.**
5 **LUTHER:**

6 Q: So, in terms of timing, you received the email
7 that was addressed, dear, Cedric, but sent to
8 you?

9 A: Yes.

10 Q: And then you received this email that Mr. Smith
11 just asked you about?

12 A: Correct.

13 Q: So the first thing you get in response to your
14 summons is an email to Cedric?

15 A: Yes.

16 Q: And then you get an email with information
17 about Felicia Mack?

18 A: Correct.

19 Q: And so, I, I -- I'm just trying to understand
20 the confusion is h- -- how -- you're, you're
21 presuming that there was something that Soda
22 City had that led them to believe that Cedric
23 was affiliated with le- -- Elevation Catering,
24 even though the information they provided you
25 didn't say that?



1 A: Correct. And also, in the email, it mentioned
2 that they didn't have any records under your
3 name or Felicia Jamison, which in the email,
4 that it literally says Felicia Jamison at the
5 top.

6 Q: Okay.

7 A: And he told me that he didn't have any record
8 of that.

9 Q: Okay. And the, the -- okay, okay. Thank you.

10 **MR. LUTHER:** That's all for ---

11 **THE COURT:** Thank you.

12 Anything else?

13 **MR. LUTHER:** Nothing further.

14 **MR. SMITH:** Nothing, Your Honor.

15 **THE COURT:** All right. Ms. Campbell, thank you.

16 **MS. CAMPBELL:** Thank you.

17 **THE COURT:** You may be excused.

18 **MR. LUTHER:** Your Honor, we've got one more witness,
19 and I introduced Mr. Hughes earlier, he's brand
20 new at the Department, so we're gonna let him
21 take the lead on that.

22 **THE COURT:** All right.

23 **MR. LUTHER:** All right.

24 **THE COURT:** Okay. Mr. Hughes?

25 **MR. HUGHES:** Thank you, Your Honor. The Department



1 calls Jeffrey Moore.

2 **THE COURT:** All right. Mr. Moore? Okay. If he can
3 just need to be sworn by the ---

4 **MR. MOORE:** Oh.

5 **THE COURT:** --- court reporter.

6 **MR. MOORE:** Sorry.

7 **COURT REPORTER:** You can stand there. Please raise
8 your right hand.

9 **MR. MOORE:** (Witness complies.)

10 **COURT REPORTER:** Do you solemnly swear that the
11 testimony you will give in this matter today
12 will be the truth, the whole truth, and nothing
13 but the truth?

14 **MR. MOORE:** Yes.

15 **COURT REPORTER:** Thank you.

16 **THE COURT:** All right. Thank you, sir. And if we
17 could just get your full name for the record?

18 **MR. MOORE:** Jeffrey Whitfield Moore.

19 **THE COURT:** All right. Mr. Hughes?

20 **MR. HUGHES:** Thank you, Your Honor.

21 **MR. JEFFREY W. MOORE,** having been duly sworn,
22 testifies as follows:

23 **MR. MOORE - DIRECT EXAMINATION BY MR. HUGHES:**

24 Q: Mr. Moore, can you tell us how long you've been
25 with the Department?



1 A: Close to around 20 years, I guess, now.

2 Q: Okay. And what's your job title?

3 A: I'm a revenue officer.

4 Q: Okay. How long you been in that position?

5 A: For about 20 years now, yeah.

6 Q: Okay. So that's the only position you've had
7 at the Department?

8 A: Oh, as a -- yes, it is.

9 Q: Okay. What are your duties in your, in your
10 job?

11 A: Well, I've had multiple duties and everything,
12 I've been a special events coordinator, a
13 member of the HOST -- currently a member of the
14 HOST team. But as far as a revenue officer go,
15 we try and get compliance for our taxpayers in
16 the State of South Carolina.

17 Q: Okay. So, again, that role with special
18 events, you -- you've done work with, like, a
19 m- -- like, a market like this would be kind of
20 a ---

21 A: Oh, yeah.

22 Q: --- special event?

23 A: Absolutely.

24 Q: Yeah. Okay. So let's see. Do you normally
25 deal with these kind of administrative summons



1 ---

2 A: Yes.

3 Q: --- in your role? Okay. What kind of things
4 are you normally askin' ---

5 A: With ---

6 Q: --- for?

7 A: --- with -- as far as the summons go?

8 Q: Oh, yeah, yeah.

9 A: Well, a lotta times, it's mostly banks, because
10 I do a lotta high-balance accounts, so it's,
11 it's doin' financial stuff. When it comes to
12 the, to the special events, we don't really had
13 to -- through all my years, we've never had to
14 do but a few summons for that 'cause typically,
15 like Bailie said earlier, that we can send a
16 email, have a phone conversation, and ask 'em
17 what we're needin', and they usually provide it
18 willingly. In the cases that they don't, you
19 know -- like I said, I've only, maybe, had to
20 do a summons when it comes to special events
21 three times in my -- while I've been doin' it,
22 when they haven't complied. And one -- and I
23 can't particularly name names because it's been
24 a long time.

25 Q: Yeah.



1 A: That was a -- only one that didn't wanna
2 comply, and then they eventually did, and the
3 other two, they just wanted it for -- to kinda
4 secure themselves in case it ever came back on
5 them if they provided the information to us,
6 they just wanted us to give it to 'em as kind
7 of like a -- you know, just in case there's any
8 kind of blow back, we want to make sure that
9 we're secure in providin' the information to
10 us, so, yeah, so, I mean, I -- but it's
11 probably about three or four time- -- three
12 times.

13 Q: Yeah. That makes sense.

14 So any trouble with somebody -- you know,
15 when you'd sent a summons before, them not
16 cooperating?

17 A: No.

18 Q: So, in this specific matter, did you, did you
19 serve -- so the first two summonses are marked
20 as Exhibits 2 and 3.

21 **(Petitioner's Exhibit Numbers 2 and 3 were referenced**
22 **at this time.)**

23 A: Okay.

24 Q: Those are, those are dated June 15th and June
25 8th. I think they were served on June 8th.



1 Did you, did you serve those ---

2 A: I did.

3 Q: --- summonses? Okay. And, and how'd you,
4 how'd you do that?

5 A: Well, we were actually working the event that
6 day, that mornin', at Soda City, and so, we
7 went there ahead of time and made sure that
8 we'd met with the Market manager, which I knew
9 was typically stationed towards the middle,
10 kinda coordinatin', gettin' all the vendors in
11 place, and delivered it to them, and I think
12 Mr. Ruxton, I think, is, is who it was.

13 Q: Okay. So no issues delivering ---

14 A: No.

15 Q: --- summons?

16 A: He just said that he was gon' make sure to give
17 it to the boss man, I think weres (ph) his
18 words.

19 Q: Okay. Okay. After serving those first two
20 summonses ---

21 A: Uh-huh.

22 Q: --- did you have any communications with
23 anybody at, at s- ---

24 A: No. At that time, Bailie -- 'cause I think
25 Bailie had actually signed off on the summons,



1 I was just actually hand-deliverin' 'em, so any
2 kinda communication after that was really
3 between Bailie and what's it -- you know,
4 whatever.

5 Q: Okay. Okay. And the, the second two summonses
6 -- so this is, this is Exhibit 7 and, and 8,
7 did you serve those second summonses, too?
8 That would've been August 15th?

9 **(Petitioner's Exhibit Numbers 7 and 8 were referenced**
10 **at this time.)**

11 A: I did.

12 Q: Okay. And can you tell me, how'd, how'd you
13 serve those?

14 A: Well, it was quite an ordeal. We were tryin'
15 to find the location actually 'cause we wanted
16 to hand-deliver the summons to make sure de- --
17 mist- -- to Mr. DeFelice to make sure that he
18 actually got 'em, 'cause we weren't sure,
19 'cause I did ha- -- you know, give 'em to the
20 Market manager. So we had to go to the
21 addresses that we had on sid- -- the filin' for
22 him, yeah. So I actually had some other field
23 work to do that day, which was non-
24 consequential to this. But I -- we went -- one
25 address we had was on Main Street, which was



1 the old mall or whatever, I forget what it's
2 called there, but you had to go inside there.
3 There was another business at that location.
4 We had another address, it was a office-space
5 rental on -- close to Main Street, yeah.
6 That's a locked access, so we weren't able to
7 deliver it there. And another one was a post
8 office box, which ended up bein' a Postal
9 Service on the side, like a -- just a box on
10 the side of the road, which we couldn't do it
11 there is -- 'cause all it is, is a -- kind of
12 a drop box, I think, or a mail code. At that
13 point, we tried to figure out that we had
14 actually -- Ms. Campbell had actually gotten a
15 hold of -- and I forget the lady's name that
16 worked for the Market, to see if we could --
17 somebody so that we could actually hand-deliver
18 it again. I was told that address, I went to
19 that location, they're supposed to meet us
20 there, that didn't happen. So, finally, Ms.
21 Campbell actually -- I think she'll --
22 actually, I had -- my -- tal- -- had talked to
23 Ms. Campbell, and we got a -- anoth- -- a
24 address for Mr. DeFelice, and that's actually
25 -- I went to his house to try and deliver it.



1 Q: Okay. And when you got to his house, was
2 anybody, was anybody there?

3 A: At -- he was. I rang the doorbell. He was --
4 I think he has a -- kind of, a glass mud room,
5 I don't know what you really want to call it up
6 there, and he came up to it, but I identified
7 myself. He did not wanna open up the door to
8 get the, get the summons, he said he wasn't --
9 and he was tryin' -- he just -- he doesn't want
10 it, he didn't want to get it, or anything else
11 like that. So, at that time, I actually --
12 well, I mean, I left 'cause I had some other
13 field work to do.

14 Q: Okay. Did you leave those two summonses there
15 at his ---

16 A: Well, yeah. Actually, whenever -- after we
17 left after, we had another phone call or
18 whatever, and -- you know, and I think I
19 actually t- -- talked to our legal counsel, and
20 he said that we had the ability -- you know, I
21 actually left it at his door, you know, since
22 he wouldn't take it and everything like that,
23 so we did leave it at the door.

24 Q: Okay.

25 **MR. HUGHES:** Just a moment, Your Honor. Okay.



1 That's all I've got, Your Honor.

2 **THE COURT:** All right.

3 **MR. SMITH:** Thank you. May it please the Court.

4 **THE COURT:** Yes.

5 **MR. MOORE - CROSS-EXAMINATION BY MR. SMITH:**

6 Q: Mr. Moore, you're, you're a revenue officer?

7 A: I am.

8 Q: And you've been doing that for 20 years?

9 A: Around about that time.

10 Q: Okay.

11 A: A long time.

12 Q: Yeah.

13 A: It seems like a long time, yeah.

14 Q: Okay. A pretty big guy, I mean, just size-
15 wise, I mean, you're -- you, you know, the, the
16 power of the, the Government can be pretty
17 impressive. You -- you're knockin' on a door.
18 Do you, do you ever think that that might be
19 intimidating to somebody to get a ---

20 A: Well, I mean, I ---

21 Q: --- knock ---

22 A: --- rang ---

23 Q: --- on ---

24 A: --- the ---

25 Q: --- the ---



1 A: --- doorbell ---

2 Q: --- door?

3 A: --- that's what it was for, I don't think ---

4 Q: Yeah.

5 A: --- I really knocked on it ---

6 Q: Okay.

7 A: --- and waited. I try -- and a mat- -- a

8 matter of fact, when we deliver stuff, like,

9 you usually ring the door, and then you step

10 back, or whatever, to make sure that you're not

11 any kinda intimidating or anything else ---

12 Q: Right.

13 A: --- like that.

14 Q: And -- right. Absolutely. Now, you said, you

15 know, usually when you ask for the information,

16 people, they comply, right?

17 A: (Nods head.) Yes, yeah.

18 Q: What you just testified, yeah?

19 A: Uh-huh.

20 Q: And when, when -- and I think you mentioned

21 three circumstances that -- where you said that

22 y'all had to go to a s- -- summons, but that

23 the best you can recall, all of those folks

24 complied?

25 A: Yes.



1 Q: Right? The -- because you ask for it, does it
2 mean that they have to comply?

3 A: If I ask for it and -- the first time, with a
4 ---

5 Q: Yeah.

6 A: --- email?

7 Q: Yeah.

8 A: No. They don't have to comply.

9 Q: And, and no matter -- if, if you write the
10 summons, it means they have to comply to your
11 summons?

12 A: Well, that's two different things. I mean,
13 first of all, we try to actually a- -- to ask
14 ---

15 Q: Yeah.

16 A: --- nicely and have a conversation ---

17 Q: Yeah.

18 A: --- 'cause we really don't wanna have any
19 trouble, we're tryin' to be as nice as possible
20 to make sure we can do our work diligent ---

21 Q: Right.

22 A: --- you know, and make sure we can do what
23 we're supposed to do as ---

24 Q: Yeah.

25 A: --- for the Department. And then, if they



1 don't, and it ends in a situation we actually,
2 you know, would like to get the information to
3 be able to do our job in a, in a good ---

4 Q: Uh-huh.

5 A: --- in -- you know, a way for -- especially for
6 the taxpayers ---

7 Q: Yeah.

8 A: --- yeah. But that point, we would probably do
9 the summons request and -- you know ...

10 Q: Okay. And once you issue a summons request,
11 they, they have to re- -- comply, right?

12 A: Well, per our -- you know, the state law -- and
13 I'm not an attorney by any ---

14 Q: Yeah.

15 A: --- means, but, you know, typically, that is a,
16 a request for documentation or information that
17 they are -- should, should provide.

18 Q: But there, there could be reasons under the law
19 where they might not have to comply, under a
20 certain case, possibly?

21 A: M- -- oh, what would that be?

22 Q: Well, if it -- was it out of scope, if it was
23 unduly burdensome, if it was information they
24 didn't have.

25 A: Well, only thing I know is we don't -- if he



1 doesn't respond back to us and have the
2 conversation to us with -- begin with, well,
3 how are we supposed to know that?

4 Q: Yeah. That -- and that's why I'm ---

5 A: I mean, only thing we know is, like, in this
6 particular case, if you go to the email, he
7 does provide that he has to have their
8 registration form filled out, provide the
9 information.

10 Q: Uh-huh.

11 A: And on our summons, we ask for that particular
12 information.

13 Q: Right. And this ---

14 A: So ---

15 Q: --- on the summons -- let's talk about the
16 Elevation summons, the, the catering ---

17 A: I was really not part of that, other than
18 deliverin' the summons.

19 **(Petitioner's Exhibit Number 5 was referenced at this**
20 **time.)**

21 Q: Oh, okay. But you -- so you delivered the
22 summons, right?

23 A: I did deliver the summons.

24 Q: And you -- you've been to the Market before,
25 right?



1 A: Yes.

2 Q: And you've seen where all the Market vendors
3 are, right?

4 A: Yes.

5 Q: And, and you were askin' information for
6 Elevation Catering, it was in the summons,
7 right, that you delivered, that was in there,
8 right?

9 A: Yeah. It was on that summons, I suppose, that
10 I delivered, but as far as ---

11 Q: I mean ---

12 A: --- that ---

13 Q: --- we can get ---

14 A: --- particular ---

15 Q: --- that ---

16 A: --- case ---

17 Q: --- the Exhibit, but that was -- you, you
18 served the evelate (ph) ---

19 A: I did.

20 Q: --- Elevation Catering summons ---

21 A: Twice.

22 Q: --- twice, yeah, to my client?

23 A: To Mr. Ruxton and ---

24 Q: Right.

25 A: --- to, also, Mr. De- ---



1 Q: And you know, Elevation Catering was there that
2 day. Did you serve them with a summons?

3 A: I'm tryin' to recall there, but on that
4 particular day, I do not think they are there.

5 Q: But you don't recall?

6 A: (No audible response.)

7 Q: But you could be ---

8 A: I'm ---

9 Q: --- wrong?

10 A: --- almost pretty positive, but, like I said,
11 without lookin' back at our records and
12 everything. But they were not there, 'cause we
13 actually, we actually did have some information
14 for them, to hand-deliver it to them, but they
15 were not there that day we were ---

16 Q: Okay.

17 A: --- there workin'.

18 Q: So -- but you summoned Elevation Catering,
19 yeah?

20 A: I delivered the summons.

21 Q: To them?

22 A: To -- no. I delivered the summons to mister --
23 you know, to the Market Hall ---

24 Q: Right.

25 A: --- with, with Frice [sic].



1 Q: Okay. Yeah. But you were askin' for Elevation
2 Catering information. You didn't serve them
3 with a summons, too?

4 A: I was not part of that case.

5 Q: Okay.

6 A: I was only servin' the summons for Elevation --
7 -

8 Q: Okay.

9 A: --- Catering.

10 Q: For -- but it wasn't -- it was for information
11 about Elevation Catering -- let me correct the
12 record -- that you were asking my client to
13 give to DOR?

14 A: The Department was askin' for Mr. DeFelice and
15 Market Hall to provide any kinda information
16 that he had supposedly ---

17 Q: All right.

18 A: --- captured via the registration form that he
19 provided for them to fill out to be able to
20 participate in Market Hall.

21 Q: But it could've gen- -- even easier just to ask
22 for Elevation Catering, for their own
23 information with a summons?

24 A: We do ask for them, but like I said, I'm not
25 part of that case. Whether there was another



1 summons there other than his or not ---

2 Q: You don't ---

3 A: --- I'm not ---

4 Q: --- know ---

5 A: --- sure about.

6 Q: Yeah. You just don't know about it? But you

7 never delivered one?

8 A: Not -- to Market Hall?

9 Q: To Elevation Catering, sir.

10 A: Or to Elevation Catering?

11 Q: No. You ---

12 A: Excuse me.

13 Q: --- never delivered a summons to Elevation ---

14 A: No.

15 Q: --- market (ph)?

16 A: Like I said. But I'm not sure if there was

17 another one there or not there or what, I just

18 -- particularly ---

19 Q: I'm ---

20 A: --- on ---

21 Q: --- not askin' if ---

22 A: --- this ---

23 Q: --- you're sure, I just -- you never did that?

24 A: No.

25 Q: Okay. That's all I was askin'.



1 So -- yeah. You're also, I understand,
2 you know, a busy guy, right? I mean, you --
3 you've worked full time for the Department,
4 right?

5 A: I mean, I'm -- yeah. I guess, if you ---

6 Q: I mean, that's ---

7 A: --- call it ---

8 Q: --- a full-time job, right?

9 A: Yes.

10 Q: Yeah. Are you required to work weekends?

11 A: Yes. When it -- when I'm -- when it says to
12 work ---

13 Q: Okay.

14 A: --- on the weekends, yeah.

15 Q: And so, so, if you were workin' a Saturday ...

16 A: Not a problem.

17 Q: Yeah. Not a problem. Even if you get to knock
18 on all those doors ---

19 A: Uh-huh.

20 Q: --- that's your job, right?

21 A: It's not a problem for me. It's usually, we
22 typically find that it is actually a problem
23 for the vendors or the taxpayers.

24 Q: Yeah. But you -- didn't you tell my client
25 that you didn't want to have to go door-to-door



1 to get this information ---

2 A: No.

3 Q: --- that y'all ---

4 A: That's ---

5 Q: --- were ---

6 A: --- not ---

7 Q: --- askin' them?

8 A: --- no, no.

9 Q: You didn't wanna have to spend your Saturday --
10 that's what you said, right?

11 A: No. I don't recall a -- necessarily sayin'
12 that. I think, when we had a conversation one
13 time before in the previous past, it was, like,
14 it's much easier on a Saturday if we get the
15 ahe- -- information ahead of time so we're not
16 there all day takin' up all the vendors' and
17 taxpayers' times.

18 Q: So you just let my client do your work for you,
19 then?

20 A: Well, no.

21 Q: Yeah. And that's right. But you, you had a --
22 I think you had to go to a, a basketball -- no,
23 no, a baseball game ---

24 A: No.

25 Q: --- that day?



1 A: I don't -- no.

2 Q: And you didn't want to be bothered, and so, you
3 served the ---

4 A: Know ---

5 Q: --- subpoena?

6 A: --- where -- I don't know where you're gettin'
7 that from.

8 Q: Okay. We'll, we'll take up that later.

9 **MR. SMITH:** All right. That's all I have. Thank
10 you, Your Honor.

11 **THE COURT:** All right. Anything further, re-direct?

12 **MR. HUGHES:** No, Your Honor. I ---

13 **THE COURT:** All right.

14 **MR. HUGHES:** --- I don't think so.

15 **THE COURT:** Thank you. There being no re-direct,
16 Mr. Moore, thank you very much for your ...

17 **MR. MOORE:** Uh-huh.

18 **THE COURT:** You can return to your seat, sir.

19 **MR. MOORE:** (Witness complies.)

20 **MR. LUTHER:** Nothing further from the Department,
21 Your Honor.

22 **THE COURT:** All right. The Department rests.

23 Will this be a good time to take a break,
24 or what do you think?

25 **MR. SMITH:** We can do a break, or I, I mean, I, I



1 have a Motion, if you'd like. I mean, I -- at
2 least ---

3 **THE COURT:** Okay.

4 **MR. SMITH:** --- that -- I, I can do it very briefly,
5 Your Honor.

6 **THE COURT:** Yes.

7 **MR. SMITH:** I'm not ---

8 **THE COURT:** Let's go ---

9 **MR. SMITH:** --- gonna ---

10 **THE COURT:** --- ahead.

11 **MR. SMITH:** --- it -- considerate of, of a break.

12 **MOTION - RULE TO SHOW CAUSE:**

13 **MR. SMITH:** But just briefly, the first witness
14 testified that my client was, in fact, not in
15 contempt, so I'd ask the, the Motion, Rule To
16 Show Cause, at least on the first summons, be
17 dismissed because the testimony and the record
18 indicates (ph) -- indicates that if, in the
19 fact, as she agreed that everything was
20 provided to you, they are, in fact, not in
21 contempt with respect to the first, and there
22 is no -- nothing further to respond to that.

23 With respect to the second, Your Honor,
24 simply the fact that this is a tool of last
25 resort, they have access to the information,



1 they admitted to it many, many times throughout
2 the record thus far. But probably the most
3 important and a most disturbing thing is this
4 notion that they have the power to seek
5 information of my client, which is totally
6 innocent of anything in respect to this, that
7 they can compel him to provide information
8 about his vendors, of which they have no -- one
9 iota suspicion of violating any law. And it's
10 just fundamental, I believe, to our nation that
11 -- and it's written in a statute, it's just
12 really clear that, that they have to pursue
13 people, individuals of business that they
14 consider are the subject of an investigation.
15 She just said the whole list is not a subject
16 of the investigation. And they might want it,
17 Your Honor, it might be convenient, it might be
18 that, you know, some people give them the
19 information 'cause they don't want to be
20 bothered, or they get worried, and they get a,
21 a summons, and they don't want to have to come
22 here before you and defend their rights, but
23 they -- this law does not permit them to throw
24 this wide net over people they have no
25 suspicion of any violation and compel my



1 client, who have they no suspicion of any
2 violation, to give them the ven- -- information
3 simply because, you know, it'll just be a lot
4 easier and I can, you know, enjoy the rest of
5 my Saturday. It's not the way this works, Your
6 Honor, and I ask that they both be dismissed.
7 Thank you, Your Honor.

8 **THE COURT:** Mr. Luther?

9 **MR. LUTHER:** Your Honor, just briefly, as to the --
10 I think, addressing in, in part here, as to the
11 first summons, I believe Ms. Bailie [sic] did
12 testify that, if the information that she had
13 been provided in the email was all the
14 information, then there was compliance. We
15 don't know yet if there was, we haven't heard
16 any testimony to that point. I understand Mr.
17 Smith, in his questions, has suggested it, but
18 there's no evidence otherwise, so that -- you
19 know, until we have heard somethin', I think
20 that would be helpful for us to note.

21 And as to the second, again, as I said at
22 the very beginning, I understand that this is
23 a broad power, but it's here, it's right here
24 in 12-4-330, it's right here in 12-54-110, and
25 this is authority that the General Assembly has



1 provided to us. Mr. Smith knows how this
2 works, he was there at one point. We're just
3 tryin' to do our job. And I, I think, as you
4 heard from Ms. Bailie [sic], what made this
5 information important is that you have a
6 specific taxpayer with whom the Department had,
7 had some issues, license revokes, license
8 denied, every time they apply, there's
9 different information. What we're trying to do
10 is to figure out, are there third parties where
11 they -- we know they are selling and operating,
12 where they may have provided some other
13 information that helps us determine who, in
14 fact, is the true owner of this business.
15 That's the first summons.

16 The second summons, again, if I understand
17 it -- maybe we'll hear some testimony from Mr.
18 DeFelice -- but the information he provided as
19 to Bubblelicious, that they say is sufficient
20 now, was generated from a spreadsheet, and I
21 think, if he's got that spreadsheet right there
22 and can turn it over to us, that's all we need.
23 He's got it, takes a click, click of the mouse,
24 it's not overl- -- broad, it's not unduly
25 burdensome, it's consistent with all kinds of



1 other information that we get. And it's
2 information that then allows us to go in, in an
3 efficient manner and help taxpayers become
4 compliant on the front end without being
5 disruptive to the very business that he's
6 tryin' to run that I think is so great for the
7 City. And so, I think from -- for both of
8 those reasons -- we're not askin' to penalize,
9 we're not askin' for a fine, we just asked them
10 to produce the information so we can go about
11 our business.

12 **THE COURT:** Yes, sir.

13 **MR. LUTHER:** Thank you.

14 **THE COURT:** Thank you.

15 Anything else, Mr. Smith?

16 **MR. SMITH:** That's it, Your Honor. Thank you ---

17 **THE COURT:** All right.

18 **MR. SMITH:** --- very much.

19 **RULING ON THE MOTION:**

20 **THE COURT:** So, with regard to the first summons, I,
21 I did listen very carefully to testimony, and
22 I do recall Ms. Campbell saying that, if such
23 is the situation, then they're in compliance
24 with that. I, I do think I'm going to withhold
25 any d- -- judgment on that till we, we -- if



1 there's any further on that from, from Market
2 Hall, because, again, I don't think there was
3 any testimony on that, I think that was just
4 from some questioning. However, if the
5 questioning go- -- if the -- if any further
6 evidence goes into compli- -- in -- yeah --
7 along the lines of what I heard in the
8 questioning, then I'd be -- might inclined to
9 grant it that. But, with regard to the second
10 round, I think that's really crux of the issue
11 here with regard to the second one, and I, I
12 don't, I don't think I can dismiss that one
13 yet, and so, we'll -- that'll be denied, your
14 Motion on that ---

15 **MR. SMITH:** Thank ---

16 **THE COURT:** --- that ---

17 **MR. SMITH:** --- you.

18 **THE COURT:** --- part.

19 So, now, having addressed that, do we want
20 to take a comfort break, do we want to take a
21 lunch break? I don't know how much longer
22 folks think -- I mean, it's 11:45.

23 **MR. LUTHER:** I, I don't know.

24 **MR. SMITH:** Your Honor, I'm going to be very brief.

25 My -- I don't anticipate my directs -- I do



1 have three, but I, I don't, I don't think,
2 collectively, they'll take more than 15 minutes

3 ---

4 **THE COURT:** Okay.

5 **MR. SMITH:** --- all three of 'em.

6 **THE COURT:** All right.

7 **MR. SMITH:** Yeah.

8 **THE COURT:** So let's ---

9 **MR. SMITH:** I ---

10 **THE COURT:** --- do this, let's take a 10-minute
11 comfort break, all right? If that's all right
12 with everyone?

13 **MR. SMITH:** Let's break now.

14 **MR. LUTHER:** (Nods head.)

15 **THE COURT:** Okay. Let's do that. We're in recess
16 for 10 minutes.

17 **MR. SMITH:** Thank you.

18 **THE COURT:** Thank you very much.

19 **MR. LUTHER:** Thank you, Your Honor.

20 (Off the record from 11:45 a.m. until 12:03 p.m.)

21 **COURT REPORTER:** All rise.

22 **THE COURT:** Please be seated.

23 Okay. We're back on the record. Mr.
24 Smith?

25 **MR. SMITH:** Thank you, Your Honor.



1 **THE COURT:** Yes, sir.

2 **MR. SMITH:** I -- just two brief witnesses.

3 **RESPONDENT'S CASE IN CHIEF**

4 **MR. SMITH:** We'll begin by calling Mr. Emile
5 DeFelice.

6 **THE COURT:** Okay. Mr. DeFelice. Yes, sir. If you
7 could just be sworn in.

8 **MR. DEFELICE:** (Raising right hand.)

9 **COURT REPORTER:** Do you solemnly swear that you will
10 tell the -- I'm sorry. Do you solemnly swear
11 that the testimony you will give in this matter
12 today will be the truth, the whole truth, and
13 nothing but the truth?

14 **MR. DEFELICE:** Yes, I do.

15 **COURT REPORTER:** Thank you.

16 **THE COURT:** Please be seated and make yourself
17 comfortable, sir.

18 **MR. DEFELICE:** Thank you.

19 **THE COURT:** And just for the record, can we get your
20 full name?

21 **MR. DEFELICE:** Louis, L-O-U-I-S, Emile, E-M-I-L-E,
22 DeFelice, D-E-F-E-L-I-C-E.

23 **THE COURT:** Thank you, sir.

24 **MR. DEFELICE:** You're welcome.

25 **THE COURT:** Mr. Smith?



1 **MR. SMITH:** Thank you, Your Honor. May it please
2 the Court.

3 **THE COURT:** Yes, sir.

4 **MR. LOUIS EMILE DEFELICE,** having been duly sworn,
5 testifies as follows:

6 **MR. DEFELICE - DIRECT EXAMINATION BY MR. SMITH:**

7 **Q:** Mr. DeFelice, te- -- please tell us what you do
8 and how you're connected to this matter?

9 **A:** I am president of this, this firm, and I
10 started this in 2005, and it goes on today. We
11 have since branched out from a street market to
12 other charitable events and have moved
13 locations throughout the years, and for the
14 past 12 or 13 years, we've been on Main Street,
15 where it has been a resounding success.

16 **Q:** Yeah. Tell us a little bit about the vision,
17 like, how you came up with this idea. I -- up
18 until then, I don't think we had anything like
19 that in Columbia.

20 **A:** And to be honest, it was not a vision, it was
21 just me trying to exist. So I farmed produce
22 for ten years, and then I farmed pork for ten
23 years, and when I started the, the pork
24 business at -- a, a little after that, in 2005,
25 I started this market with six vendors at



1 Gervais & Vine, and about a year later, ethanol
2 became a f- -- a mandated ingredient in fuel
3 mixtures, and it put me and thousands of other
4 small livestock farmers out of business, so,
5 theretofore, I had depended on the farm
6 business to support the market. Well, my
7 prices for feed went from \$2,500 cash a week to
8 10,000 a week, I could only hang out for so
9 many weeks.

10 Q: Uh-huh.

11 A: And then that became clear that I would have to
12 close that farm business and look at this other
13 thing (indicating), which had been a side show
14 until then, and make it my business.

15 Q: Yeah.

16 A: Because I've only ever worked for myself, as an
17 adult.

18 Q: Yeah. And so, it's grown. And about how many
19 visit the Market on an average weekend?

20 A: Seven to 10,000 is a good number when the
21 weather's normal and all that kinda thing.

22 Q: And about how many vendors do you typically
23 have on a weekend?

24 A: Between 150 and 220-somethin'.

25 Q: Yeah. So it varies?



1 A: Yes.

2 Q: And the -- let's get to, sort of, the -- some
3 of the reasons why we're here. Occasionally,
4 durin' the Market, you might get visits from
5 regulators. Tell m- -- tell me about ---

6 A: Uh-huh.

7 Q: --- how you feel about that, what's your
8 philosophy about ---

9 A: Well, first ---

10 Q: --- that.

11 A: --- of all, we employ some of the regulators.

12 Q: Yeah.

13 A: This market is unlike every other market in the
14 United States in that we are self-supporting,
15 we don't take the Hospitality Tax (indicating)
16 money, we don't take grants, we don't take any
17 public monies whatsoever, so it's a self-
18 supporting business, and as such, we pay the
19 police and the fire and sh- -- both of whom are
20 regulators, one more specific than the other,
21 which would the fire department, which
22 regulates a lot of things that happened on --
23 at, at the Market, such as propane and fuel use
24 ---

25 Q: Uh-huh.



1 A: --- and tent security, weights on the tents,
2 life-safety issues, basically.

3 Q: Yeah.

4 A: So that would be a first example of people that
5 we're (ph) actually pay to be there.

6 Q: Right.

7 A: Okay? They're regulators. And then, not
8 infrequently, other regulators show up, to our
9 pleasure, and it's not, it's not a big deal,
10 it's not even something we hardly even would
11 comment on, honestly.

12 Q: Uh-huh.

13 A: And that would be folks like DHEC, who check
14 for compliance for their rules and regulations,
15 and the City of Columbia, which checks for
16 business licenses, which ---

17 Q: Uh-huh.

18 A: --- those things are dependent on a number of,
19 you know, other o- -- agencies to get a
20 business license (indicating).

21 Q: Right. It -- you'd never complained about any
22 regulator and, specifically, DOR comin' on the
23 Market and doin' their job, right?

24 A: We prefer that.

25 Q: Yeah.



1 A: We ---

2 Q: Why ---

3 A: --- prefer ---

4 Q: --- why ---

5 A: --- that.

6 Q: --- do you prefer it, why is it important that
7 they -- you want 'em to ---

8 A: Because we deal with -- if you -- and say, if
9 there's 200 vendors, then that means there's
10 about 600 to 800 people working alone and, and
11 not attendees, not guests.

12 Q: Right.

13 A: And when you have a lotta people in one place
14 and, and -- yeah -- and those people are human
15 beings -- (laughing) -- yeah, yeah, yeah, they,
16 they -- they're subject to various, you know,
17 mental escapades from time to time.

18 Q: Right.

19 A: And what we always want to be apparent is that
20 everyone is following the same rules.

21 Q: Right.

22 A: So we prefer that, if the vendor doesn't have
23 tent weights (indicating), that the fire
24 marshal tell them that, or they'll have
25 sufficient tent weights ---



1 Q: Uh-huh.

2 A: --- and they either take their tent down
3 (indicating), and if they're not comfortable
4 with that (indicating), then they hafta leave
5 on the ---

6 Q: Right.

7 A: --- spot. And then -- it doesn't happen a
8 whole lot, but it happens, and that's fine,
9 that's okay. It, it sends a nice message to
10 the other vendors that this is something
11 Government cares about, and it's important
12 (indicating) that you do that.

13 Q: Right. And you ---

14 A: Yeah.

15 Q: --- support -- do you support government
16 regulators doing their work on site during the
17 ---

18 A: We're a ---

19 Q: --- Market?

20 A: --- law-abiding organization, and we do not
21 help anyone skirt anything.

22 Q: Right.

23 A: We want everything to be right out in the open.

24 Q: And let's get to the -- there are two pending
25 summons, and you're very familiar, right, they



1 were, they were issued earlier ---

2 A: (Nods head.)

3 Q: --- and then, now, we're talking about the
4 revised summons instead of -- you know exactly
5 what these two summons are, right? I don't ---

6 A: That's ---

7 Q: --- need ---

8 A: --- right.

9 Q: --- to present 'em to you, you're, you're very
10 familiar with what they, they require and a- --
11 are, are asking of you to do, correct?

12 A: Correct.

13 Q: And let's just talk about those re- -- very
14 quickly. The first is the -- and we'll call it
15 the Elevation Catering summons, right?

16 A: (Nods head.)

17 Q: And you're -- you recall that summons?

18 A: Yes, sir.

19 Q: Bo- -- and both versions, there was an earlier
20 one, and then there was a revised one, correct?

21 A: That's correct.

22 Q: And in response to that summons, you sent an
23 email, and all of that information is in the
24 record, right? You've seen your email, you've
25 seen all the data that was provided ---



- 1 A: (Nods head.)
- 2 Q: --- in response to that Elevation s- --
- 3 summons, correct?
- 4 A: That is correct.
- 5 Q: Is that the totality of information, of
- 6 documents, of data that you have in response to
- 7 that summons? Do you have any other thing that
- 8 would be responsive to that summons that, that
- 9 you could provide?
- 10 A: Not, not in digital form. I'm -- I mean, I'm
- 11 talking about, I know what someone looks like.
- 12 Q: Right.
- 13 A: But there ---
- 14 Q: But nothin' ---
- 15 A: --- there's no ---
- 16 Q: --- and no ---
- 17 A: --- information ---
- 18 Q: --- in- ---
- 19 A: --- at ---
- 20 Q: --- documentary ---
- 21 A: --- our business that could've been forwarded
- 22 ---
- 23 Q: Right.
- 24 A: --- that, that is more than what I forwarded.
- 25 Q: So you have, you have fully complied with that



1 summons, correct?

2 A: Yes.

3 Q: Now -- and that had to do with a specific one
4 of your vendors, correct?

5 A: Yes.

6 Q: T- -- tell me a little bit about, you know,
7 your approach to your vendors' proprietary
8 information, the, the information that you have
9 the vendors provide you in order to be there,
10 tell me about how -- what, what -- your
11 philosophy or how you treat that information.

12 A: Well, it's private information. And we are
13 frequently requested by numerous groups to give
14 it all up, and I can't say it's really
15 governmental groups that usually do that, but
16 someone else is having a festival and ---

17 Q: They want a market, maybe, or ---

18 A: They wanna -- (laughing) -- they wanna have all
19 our names and -- so they can have a fest- -- I
20 -- whatever, so, yeah. We don't, we don't send
21 out people's information. And also, it's just
22 not polite.

23 Q: Right. And the information that is given to
24 you, it's, it's not like what's given to the
25 City of Columbia, right?



1 A: That's correct.

2 Q: What's the difference between (ph) then (ph)
3 and -- but they might ask for the same
4 information, but what's the ---

5 A: Uh-huh.

6 Q: --- difference in the two circum- ---

7 A: Well, I -- so -- and, and they -- we don't, we
8 don't really ask for the same information, and
9 we certainly aren't able to (indicating), you
10 know, produce a, a -- an -- a, a verified
11 answer with our, our questionnaire on a, on a
12 Google Drive, so ...

13 Q: Is there any penalty of perjury if somebody
14 gives you the wrong information on your Google
15 Drive?

16 A: No, no. We don't ask for the -- like, you
17 know, a drivers' license or a ver- -- tr- --
18 identity, I mean, it -- we can't get into all
19 that kinda stuff, so.

20 Q: Right.

21 A: The -- but to the point of your question, the
22 City does (indicating).

23 Q: Right.

24 A: The City has all that (indicating) information.
25 And to be honest, like, with the Department



1 here (indicating), like this just may be just
2 a little cross-haired business, but the City of
3 Columbia actually has all the information that
4 they seek.

5 Q: Uh-huh.

6 A: They do have the retail license number because
7 you have to have it (indicating) to get a
8 business license. They do have a DHEC
9 certification 'cause you have to have that
10 (indicating) to get a business license and
11 serve food and bev (indicating). Ostensibly,
12 they would have some type of verified
13 (indicating) identity for the actual person, be
14 they the owner or not, so. And we work closely
15 with the City to do that, so the City comes
16 out, checks for business licenses, and, and
17 they say hi, and we say hi, and they go about
18 and do their job. And then e- -- even then,
19 if, you know, there bein' maybe a new person
20 that doesn't have a business license
21 (indicating) and they may've said they did or
22 whatever, City's pretty, pretty pliant about
23 that, and they'll just say ---

24 Q: Yeah.

25 A: --- okay, this is not a mortal offense, please



1 call us on Monday, and we'll straighten this
2 out, you pay a little fee for the license, and
3 everybody goes on their merry way.

4 Q: Right. And the, and the City does -- they,
5 they go around the Market and talk to
6 individual vendors, right ---

7 A: That's right.

8 Q: --- to check ---

9 A: That's ---

10 Q: --- their ---

11 A: --- right.

12 Q: --- their compliance, right?

13 A: That's right.

14 Q: And let's talk about the second summons that
15 asked for all of your vendors in 2024, okay?
16 That information -- are you the only person in
17 the universe that has that information?

18 A: No.

19 Q: No, you're not. And there are other people
20 that would have -- and other organizations that
21 would have the information, and they might have
22 more reliable information, correct?

23 A: They would most certainly have more reliable
24 information.

25 Q: Right.



1 A: Yes.

2 Q: If you're under penalty of perjury to, to give
3 your information to the City of Columbia, and
4 they have the retail license, right, they
5 would, they would have all this information,
6 correct?

7 A: That is correct.

8 Q: Right. Who else, who else would have all of
9 this information?

10 A: Anybody with the ability to look up something
11 on the Internet, including Facebook and
12 Instagram, or just a plain old search on ---

13 Q: Yeah.

14 A: --- a browser engine, yeah.

15 Q: And I guess the vendor, themselves, would have
16 it, too, right?

17 A: They also have the information.

18 Q: Yeah.

19 A: Yeah.

20 Q: And it ---

21 A: Right.

22 Q: --- they would be a, a pretty good source of
23 that.

24 A: Right.

25 Q: And do you imagine the, the -- this same agency



1 could probably -- the -- what they've done to
2 attempt to compel you to give other people
3 information, could they not compel them
4 directly for the same information?

5 A: Are we talkin' about Department of Revenue?

6 Q: Yes, yes, we are. And let me be clear about
7 that. You gotta ---

8 A: Yes ---

9 Q: --- be ---

10 A: --- they can, and, yes, they have done this ---

11 Q: Yeah.

12 A: --- throughout the years, yeah.

13 Q: Right.

14 A: They go directly to the vendor and work it out.

15 Q: And a matter of fact, I think, on, on earlier
16 testimony, there was one eureka moment by Ms.
17 Campbell, I believe, that she was able to, to
18 get the information about another per- --
19 another vendor, right?

20 A: (Nods head.) (Whispering) That's right.

21 Q: Do you remember that moment?

22 A: I do. I won't say the name 'cause this -- the
23 gentleman (indicating) -- 'cause ---

24 Q: Right.

25 A: --- the Judge said not to.



1 Q: But that told you what?

2 A: That the- -- these regulators are capable of
3 getting the information that they need.

4 Q: Right. And they don't wi- ---

5 A: Without me.

6 Q: --- without you, right.

7 A: Yep.

8 Q: For -- with respect to any of your other
9 vendors, has, has the Department of rever- --
10 Revenue articulated to you in any way that any
11 of them are suspected of violating tax laws?

12 A: No.

13 Q: Okay. When -- so you ---

14 **MR. SMITH:** --- beg your indulgence ---

15 **THE COURT:** Uh-huh.

16 **MR. SMITH:** --- Your Honor. Yeah. I think it's ...

17 Q: Mr. DeFelice, thank you for bein' here, and
18 thank you for takin' this matter up, and please
19 answer any questions that Mr. Luther might have
20 for you.

21 A: Thank you, sir.

22 Q: Yes.

23 **THE COURT:** Thank you. Mr. Luther?

24 **MR. LUTHER:** Thank you, Your Honor.

25 **MR. DEFELICE - CROSS-EXAMINATION BY MR. LUTHER:**



1 Q: It's afternoon, now. Good afternoon, Mr.
2 DeFelice.

3 A: Howdy.

4 Q: I appreciate you being here.

5 A: Okay.

6 Q: I don't have a, a lot of questions, but I do
7 just wanna make sure I understand a little bit
8 about how Soda City gathers information from
9 its vendors.

10 A: (Nods head.)

11 Q: So you should have -- actually, it doesn't look
12 like you do. Let me give you what's marked as
13 Exhibits 2, 3, and 4.

14 **(Petitioner's Exhibit Numbers 2, 3, and 4 were**
15 **referenced at this time.)**

16 Q: Do you recognize those documents?

17 A: Certainly.

18 Q: What are they?

19 A: They're our documents.

20 Q: You, you said they're our documents?

21 A: That's correct.

22 Q: Meaning Soda City?

23 A: Uh-huh.

24 Q: And, and so, these are documents that you or
25 your entity prepared?



1 A: That's correct.

2 Q: And where, where would you find these if I
3 wanted to find 'em?

4 A: On our website.

5 Q: Okay. So they're, they're publicly available?

6 A: Correct.

7 Q: And let's look at the first one, Exhibit 2, it
8 says Soda City Rates and Dues.

9 A: (Nods head.)

10 Q: Help me understand. A vendor's gotta pay a fee
11 to participate in Soda City, is that right?

12 A: Right.

13 Q: And they pay two fees, at least as I understand
14 it. One is to be a member, correct?

15 A: Correct.

16 Q: And then the second one is a, sort of, per-
17 occurrence fee, is that right?

18 A: Correct.

19 Q: And so, you become a member for a year, there's
20 an annual membership?

21 A: That's correct.

22 Q: And if you, if you -- let's say you don't sign
23 up in January, you wait till June, you prorate
24 the fee, but you still become a member for that
25 calendar year?



1 A: And that's correct.

2 Q: Okay. What do you have to do to become a
3 member?

4 A: Be accepted.

5 Q: How do you become accepted?

6 A: By applying, and you go through our jury
7 process, there's only so many spaces, so we can
8 only have so many vendors of certain types, so.

9 Q: Okay. And if you pick up Exhibit 4 ---

10 A: (Witness complies.) Yes.

11 Q: --- this is the application that you would fill
12 out to be accepted to be a vendor ---

13 A: And ---

14 Q: --- right?

15 A: --- that's right.

16 Q: Okay. And you asked them for their business
17 name?

18 A: Yes.

19 Q: And that would include -- does that include or
20 exclude terms like L-L-C or S-Corp?

21 A: I -- just as a personal thing with me, I, I
22 don't want to see -- I don't care about their
23 L-L-C, S-Corp, whatever their thing is, I just
24 want to know what the name (indicating) of
25 their business is.



1 Q: Okay. So it could be a D/B/A, or whatever they
2 tell you?

3 A: It's whatever bu- -- whatever they give us as
4 the business name is, I would say, 99 to 100
5 percent of the time what their name would be on
6 the map and on this page here (indicating) and
7 on their Facebook or Instagram or website.

8 Q: Okay.

9 A: Yeah.

10 Q: And when you say on the map, you're talking
11 about the one you produce on ---

12 A: Uh-huh.

13 Q: --- Fridays?

14 A: That's right.

15 Q: Okay. And so, you ask for their name. Is that
16 an individual's name?

17 A: Yes.

18 Q: Is ---

19 A: Or ---

20 Q: --- is that ---

21 A: --- or several names, whatever.

22 Q: Okay.

23 A: Yeah.

24 Q: Presumably, the operators or owners of the
25 business?



1 A: Sometimes, we have to go back and clarify.
2 What we really, what we really seek here is who
3 -- who's going to be on the street, with whom
4 is it important that we communicate because ---

5 Q: Oh, yeah.

6 A: --- that's the person we need to communicate
7 with.

8 Q: Why do you have to clarify?

9 A: Because, sometimes, somebody puts -- I mean,
10 there's pretty -- I don't know what, what to
11 say, what the word would be, sincere answers.
12 Maybe a, a pe- -- a person might have a
13 legibility issue and they, they may not be able
14 to read or see, and then there might be another
15 person who's doing that (indicating) to --
16 who's doing this thing for them (indicating),
17 where the person might not be able to use the
18 Internet so great. So, in that case, I would
19 say, oh, I'm -- now, I'm understanding that
20 you're doing this pretty -- this sheet for your
21 father, for example, but it's really important
22 that we get the information to your father if
23 he does -- if he's the one actually coming
24 here, so can we just count on you to be the one
25 to transfer that information ---



1 Q: Okay. So ---

2 A: --- for details about the Saturday in
3 particular?

4 Q: Got it. So it's very important for you to know
5 exactly who's going to be there on a Saturday?

6 A: Yes.

7 Q: Yeah. And who runs the business, so you can
8 communicate with the owner?

9 A: Who, who is running the business on that
10 Saturday, yeah.

11 Q: Got it. And so, you also asked for their email
12 address, right?

13 A: Right.

14 Q: And their phone number?

15 A: Right.

16 Q: What's the production address? It says full
17 addreth (ph) wis- -- with -- full address with
18 city, ZIP, etc. What do you need that?

19 A: Because, you know, honestly, I don't know if we
20 actually need it, but it's something we're
21 interested in knowing about.

22 Q: Okay. I mean, certainly, you wouldn't ask for
23 information you didn't need, right?

24 A: I wouldn't say that.

25 Q: You ---



1 A: Well, I don't, I don't know. Let's see.

2 Q: I mean, you've, you've accused the Department
3 of asking for information we don't need, I just
4 want to make sure that you don't ask for
5 information you don't need either.

6 A: Oh, those two things are totally separate. I'm
7 not the -- a state department, so I can sorta
8 do what I want, I have my own rules, it's my
9 own business.

10 Q: You make, you make the rules?

11 A: That's correct.

12 Q: And the rules are important, right?

13 A: (No audible response.)

14 Q: For you?

15 A: Unless I say otherwise, yeah.

16 Q: I mean, you have a whole document, I think it's
17 marked as Exhibit 3, these are your Rules,
18 right?

19 **(Petitioner's Exhibit Number 3 was referenced at this**
20 **time.)**

21 A: That is correct.

22 Q: And you expect people to follow the Rules?

23 A: That is correct.

24 Q: And if they don't follow the Rules, what
25 happens?



1 A: Oh, different things.

2 Q: They can get fined, right, or pay a fee?

3 A: They can get fined, they can get removed, they
4 can -- for -- you know, we have a s- -- saying,
5 get curious, not furious, so we start with
6 questions, not ---

7 Q: Okay.

8 A: --- accusations.

9 Q: Right.

10 A: Not indictments and not calls to action, we ---

11 Q: So ---

12 A: --- wonder, we wonder, what's going on?

13 Q: So a, a question, just for information first,
14 would be the place you would start?

15 A: Yes.

16 Q: And then you would escalate it from there if --
17 -

18 A: Yeah.

19 Q: --- they don't provide you the information you
20 need?

21 A: If necessary.

22 Q: Okay. So, stickin' on that subject for a
23 second, with the Rules, then, when they apply
24 and they get a copy of this Exhibit 3 that says
25 Hello From Soda City, and it's, it's -- I mean,



1 it's extensive. How many pages is it? One,
2 two, three, four, five, six, seven. And at the
3 end, I think it says, "Soda City reserves the
4 right to" resent -- "rescind vendor
5 participation at the Market if these terms are
6 broken or" for "any reason Soda City sees fit,"
7 right?

8 A: Yes.

9 Q: And, and understandably, complying with, with
10 the rules is good for your business, right?

11 A: (No audible response.)

12 Q: If everybody's playin' by the same rules, I
13 think you said earlier, that's good for ---

14 A: That's ---

15 Q: --- Soda ---

16 A: --- right.

17 Q: --- City?

18 A: Yeah, that's right.

19 Q: And, and -- because you put a lotta emphasis on
20 the public relations side of, of the Market ---

21 A: (Nods head.)

22 Q: --- as you should, right?

23 A: I don't know what em- -- that, that can do with
24 the rules or not, but, yeah, sure.

25 Q: Okay. But I mean, you -- people -- there's a



1 lotta people there every Saturday?

2 A: Yeah.

3 Q: You get a lotta publicity.

4 A: (Whispering) Yeah.

5 Q: Right?

6 A: That's right.

7 Q: Reporters, media covering, at times, correct?

8 A: That's correct.

9 Q: And so, you want everybody to comply with the
10 Rules?

11 A: It hardly has anything to do with what you're
12 just saying right there, it really has to do
13 with the fact that we're dealing with hundreds
14 and hundreds of people who are working on a
15 Saturday, and we need everybody sorta goin' in
16 the same direction.

17 Q: Right.

18 A: Sometimes literally, sometimes figuratively,
19 but we can't be herdin' cats, like
20 (indicating), if there were no guidelines here.

21 Q: Okay. W- -- why do you ask them to pro- -- to
22 answer whether they have a South Carolina
23 retail license?

24 A: We -- that's part of a -- I guess, a battery of
25 questions, when -- which we like to see as a,



1 what we call, seriousness of purpose. So, for
2 example, if they say no, we can advise them to
3 get one. If they don't have a Facebook or
4 Instagram page, we don't take it -- their se-
5 -- their seriousness of purpose seriously. So
6 we want to see somebody who's out there who's
7 really, you know, invested in building their
8 business in a, in a sincere and tenacious way,
9 and those are just indicators that they're
10 doing that, yeah.

11 Q: Okay. Fir- -- the first page of Exhibit 3,
12 these are the Rules: "South Carolina retail
13 license, all vendors" "are required to obtain
14 a South Carolina retail license in order to
15 sell wares at the Market," right?

16 A: That's correct.

17 Q: And then you provide instructions on how to do
18 so "here," and there's a hyperlink.

19 A: Uh-huh.

20 Q: I don't know where the hyperlink goes. But
21 then it says "and the DOR form is linked here,"
22 and there's a hyperlink there.

23 A: Uh-huh.

24 Q: So it's a -- is -- that's a yes?

25 A: That's right.



1 Q: Okay. It's important, for you, that your
2 vendors are compliant with the retail laws of
3 this State, so much so that you direct them to
4 DOR first.

5 A: It's important to us to give them every
6 possible at -- piece of information
7 (indicating) that they would conceivably need
8 (indicating), including where to park and which
9 directions to travel on the street
10 (indicating), so everything that we can
11 possibly think of giving them (indicating) to
12 succeed is what we give them.

13 Q: Okay. If somebody clicks no, I don't have a
14 South Carolina retail license, what do you do?

15 A: Oh, well, we have to kick that back and say
16 this and perhaps, among other things, are, you
17 know, things that you need to address before
18 doing business in South Carolina and c- -- the
19 City of Columbia (indicating), you need
20 different things to do that, so thank you for
21 being honest, go back and do what you need, and
22 talk to you later.

23 Q: Are you aware of any vendors in the history of
24 Soda City that have told you they a retail
25 license and, in fact, did not?



1 A: Today? (Laughing.) I -- yeah. But I don't
2 re- -- ha- -- I don't have access to any of
3 that information, I, I couldn't name a specific
4 vendor. I do know that, from time to time,
5 Columbia -- the City of Columbia comes out and
6 finds a person without a business license,
7 which may or may not indicate a re- -- a retail
8 license existence or not.

9 Q: Yeah.

10 A: But again, it's -- it -- on the order of, you
11 know, important things that get worried about,
12 it's pretty much at the bottom.

13 Q: Okay. When someone fills out this application,
14 Exhibit 4 ---

15 A: Uh-huh.

16 Q: --- and they put the information into the
17 fields, where does it go?

18 A: To a Google Drive document.

19 Q: And who maintains that Google Drive document?

20 A: I guess our business manager does.

21 Q: And so, you have access to it?

22 A: I do.

23 Q: And the answers that are populated from this
24 application are in your custody?

25 A: Well, they're into Google, yeah. I wouldn't --



1 -

2 Q: Okay.

3 A: --- I don't know whether it's in my custody or
4 not, but we all have access to the same Google,
5 yeah.

6 Q: Well, we don't, right? We, we -- the -- I, I
7 can't go find the answers to these questions --
8 -

9 A: Well ---

10 Q: --- online?

11 A: --- you just asked me about my company, and by
12 ---

13 Q: Right.

14 A: --- we all, I meant my company, we all have
15 access to our own, our own Gmail and other
16 stuff that, of course, you wouldn't because
17 you're not part of our company.

18 Q: Right. And I think that's a very important
19 point ---

20 A: Yeah.

21 Q: --- that you keep tellin' -- you, you have said
22 multiple times, as has your attorney, that the
23 information that we need is publicly available,
24 but it's not, is it?

25 A: It is, yes.



1 Q: The answers to these questions, I can get?

2 A: Yeah, sure.

3 Q: Where?

4 A: E- -- exactly like she just got the information
5 for the (indicating) -- a vendor who shall not
6 be named, so you can ask Ms. Campbell where she
7 gets the information because she said she got
8 it, and she did, and ---

9 Q: Well ---

10 A: --- we didn't give it to her.

11 Q: --- I -- what I mean is, when someone give you
12 answers to be a vendor, your application
13 process and they complete your application ---

14 A: (Nods head.)

15 Q: --- their application answers are not publicly
16 available, their application is given to you?

17 A: That's correct.

18 Q: Okay.

19 A: Yeah.

20 Q: And so, if we ---

21 A: And ---

22 Q: --- wanted ---

23 A: --- 75-percent of our applications don't get
24 accepted, so, you know, and you have that, too.
25 We're ---



1 Q: Sure.

2 A: --- not, we're not in the business of
3 disseminating free, personal, you know,
4 questionnaire answers to, to anybody for some
5 unnecessary purpose.

6 Q: That -- totally understand.

7 A: Yeah.

8 Q: I just wanna make sure it's clear that the
9 information that a, a vendor provides to you,
10 their application is not publicly available, I
11 would have to ask you before ---

12 A: Well ---

13 Q: --- I ---

14 A: --- I -- you know what, you can go through each
15 part of this and see whether it is or isn't.
16 So their business name (indicating) would,
17 their name, email -- their email (indicating)
18 probably is, 'cause most everybody has a
19 website, so here's more public information
20 (indicating), so, off their webse- -- -site
21 link (indicating), their Instagram link
22 (indicating), their Facebook link (indicating),
23 whether they accept credit cards (ph)
24 transactions (indicating), you know, that's
25 another seriousness-of-purpose thing, because



1 if you don't, you're not gonna do so great.
2 Category, that helps us, but if you have the
3 ability to, you know, relate to a, a name, you
4 know, Johnny's Waffles (indicating), and you
5 can say, oh, that (indicating) must be a food
6 category. Whether or not they have a business
7 license or a retail license or a DHEC license,
8 that's probably publicly infra- -- available
9 information, given that -- you know, the state
10 of that kinda set up in our country. So, so
11 far, it looks like over 50 percent of this
12 stuff is a -- that -- more than 50 percent is
13 actually publicly available.

14 Q: Mister -- and I don't ---

15 A: I ---

16 Q: --- mean to ---

17 A: --- I ---

18 Q: --- cut you off.

19 A: --- so, no, no. You're -- you didn't cut me
20 off, you asked me a question, so I'm gonna go
21 through the document like you asked me to.

22 Q: Okay.

23 A: The design for your booth -- (shrugging) --
24 don't see where that t- -- helps anybody, what
25 type of power, what type of generator



1 (indicating) -- so, yeah. About 75 or 80
2 percent of this thing (indicating) is actually
3 publicly available, yeah, so you're right, that
4 is publicly available.

5 Q: Well, I want to just make sure we're on the s-
6 -- we're, we're usin' the same terms, okay?

7 A: Yeah.

8 Q: The name of a business might be publicly
9 available, right?

10 A: Correct.

11 Q: But, but the name that they told you was their
12 business might not be? We don't know what they
13 told you, correct?

14 A: You do know what they told us because, if they
15 actually vend at the market, then we take that
16 name, and we put it on the map (indicating), we
17 don't have some other name that we have in a
18 secret drawer somewhere.

19 Q: Okay. Well, we're gonna ---

20 A: So that's the name they give us (indicating),
21 and that's the name we use (indicating).

22 Q: Okay.

23 A: Yeah.

24 Q: And we're gonna ---

25 A: So it's ---



1 Q: --- get ---

2 A: --- on the map.

3 Q: --- we're gonna get to how those two interact.
4 But I just wanna make sure that we're talkin'
5 the same language here when you say publicly
6 available. I understand ---

7 A: Uh-huh.

8 Q: --- I could walk down the street and see, you
9 know ...

10 A: None of the -- what I just ---

11 Q: I can't ---

12 A: --- told you involves walkin' down the street,
13 or very little of it. Most of it ---

14 Q: Well ---

15 A: --- involves just government stuff that you can
16 look up.

17 Q: I mean, when I walk down the street on a saw-
18 -- on a Saturday, I could see what, what name
19 the vendor may have up on -- over their tent,
20 but I don't necessarily know, from doin' that,
21 what they told you the name was, right?

22 A: Yeah, you do. 'Cause we -- there's no other
23 name that we would put on -- (laughing) -- we
24 -- you know, and, and we'd cause confusion if
25 we had some name that's on our (indicating), on



1 our vendor list and there's some other name
2 being used because that's the way we're gon'
3 make the map, so we couldn't possibly have two
4 names (indicating) for a vendor, that just
5 doesn't work in a practical sense.

6 Q: All right. Well ---

7 A: It ---

8 Q: --- let's ---

9 A: --- doesn't ---

10 Q: --- talk ---

11 A: --- work.

12 Q: --- about, let's ---

13 A: Yeah.

14 Q: --- talk about this particular vendor that
15 started all of this, just to make -- maybe just
16 to help illustrate the point. Did they give
17 you the name Bubblelicious Waffles or Elevation
18 Catering?

19 A: I, I can't tell ya', I have no idea
20 (indicating).

21 Q: You don't know?

22 A: I don't have the application in front of me, so
23 I don't know.

24 Q: So you would need the application to know what
25 they told you?



1 A: Yeah. Just ---

2 Q: So it's not public information?

3 A: It's totally public information, I just ---

4 Q: Okay.

5 A: --- don't happen to know the names of the
6 applications (indicating) for literally
7 thousands of vendors who apply, so, no, I don't
8 have thousands of names memorized.

9 Q: And ---

10 A: No.

11 Q: --- I ---

12 A: I don't.

13 Q: --- and I don't expect you to.

14 A: Yeah. But it is publicly available, to your
15 point.

16 Q: But you would ---

17 A: 'Cause ---

18 Q: --- have ---

19 A: --- again ---

20 Q: --- to ---

21 A: --- all you have to do is (indicating) look on
22 the map, and then you know who it is.

23 Q: Okay. Just, just to sorta wrap this up, when
24 they apply, they fill out this application.
25 The information that they put into each of



1 these fields is populated into Google Docs, at
2 a document that you have access to?

3 A: That's correct.

4 Q: Okay. Now, in addition to applying to become
5 a member, do they also -- do the vendors also
6 communicate with you throughout the year
7 whenever they want to show up and sell on a
8 Saturday?

9 A: Yes.

10 Q: Okay. How do they do that?

11 A: They sign up every month.

12 Q: And how do they sign up?

13 A: Through a form.

14 Q: So there's another form that they have to fill
15 out to sign up?

16 A: That's right.

17 Q: Okay. And do you maintain those answers, as
18 well, on a Google Doc?

19 A: That's another Google document, yeah.

20 Q: Okay. And you have access to that?

21 A: Yeah. And it's also directly translated onto
22 the publicly-available map (indicating), so
23 it's a t- -- exact reflection of the publicly-
24 available map, it's ---

25 Q: So it's ---



1 A: --- the ---
2 Q: --- the map?
3 A: --- the exact, precise representation of what's
4 on the map.
5 Q: Okay.
6 A: Because, otherwise, it wouldn't make sense.
7 Q: Does the map include the production address for
8 the business?
9 A: No, it doesn't.
10 Q: Does the map include their phone number?
11 A: No, it doesn't.
12 Q: Does the map include their email address?
13 A: No, it doesn't.
14 Q: Does the n- -- does the map include the name of
15 the individual where it says, your name?
16 A: Nope.
17 Q: So you'd have to get access to your Google Doc
18 to ---
19 A: Well ---
20 Q: --- tell ---
21 A: --- you ---
22 Q: --- me ---
23 A: --- would have to do what Ms. Campbell did to
24 -- and -- for the, for the vendor that she
25 found and do this -- (knocking) -- for a few



1 minutes, and then you would have all that
2 information. So, yes, you're right, the map
3 doesn't hold it, but it's out there, publicly
4 available, yeah.

5 Q: But you understand that somebody could give you
6 some information, and they may have information
7 they provide to the Department that's
8 different, and so, comparing those two answers
9 might be helpful?

10 A: Not my job, not my job. That's the City of
11 Columbia. And a- -- again, that's where I
12 think that, you know, some of this noise-to-
13 signal ratio could be in- -- yeah, improved is
14 go to the actual folks who know the answer, uh-
15 huh.

16 Q: All right. One of the summons that you
17 received relevant -- relative to Elevation
18 Catering, the second one, listed Cedric
19 McEachin and Felicia Mack.

20 A: Uh-huh.

21 Q: Do you know either of those people?

22 A: Yes.

23 Q: Who's Cedric?

24 A: Cedric is the husband, and Felicia's the wife.

25 Q: Okay.



1 A: And they own this business together or
2 separate, I have no idea.

3 Q: And have you interacted with them before?

4 A: Sure.

5 Q: Okay. How do you know they're married?

6 A: One or the other told me.

7 Q: Okay. Which one of them applied for -- to be
8 a vendor?

9 A: Accordin' to testimony today, apparently, it
10 was Felicia Mack. I don't really know, I
11 can't, I can't confirm that without bringin' up
12 the document, but, yeah.

13 Q: So you'd need the document to look?

14 A: I would.

15 Q: Okay.

16 A: Yeah.

17 Q: When you responded, at one point, with some
18 information related to Elevations [sic]
19 Catering, and that would be Exhibit 10. And --
20 -

21 **(Petitioner's Exhibit Number 10 was referenced at**
22 **this time.)**

23 A: I'm ---

24 Q: --- I'll show ---

25 A: --- familiar with it, I ---



1 Q: Do you ---

2 A: --- wrote Cedric, yeah.

3 Q: Okay.

4 A: I got it.

5 Q: It lists Elevation Catering and Felicia Mack.
6 How, how would we have known that Cedric was
7 actually part of this business?

8 A: Well, you already did, and you know that for a
9 fact already because you make an investigation.
10 But the reason I wrote Cedric is because we had
11 told Cedric already that we weren't gonna
12 communicate with Felicia any more because she
13 is a 100-percent non-communicative. So, if I
14 may offer a point of empathy to Ms. Campbell,
15 this business of Elevation, Bubblelicious,
16 Felicia, Cedric, they are a handful to deal
17 with, I totally get that, so they're a handful
18 to deal with and -- throughout our history with
19 them. And because Felicia is impossible to
20 communicate with, I went to fed- -- Cedric one
21 day and said, hey, we can't do business if
22 Felicia's gonna be the one supposedly getting
23 the emails because, again, point of contact
24 (indicating), I need to have a response when we
25 write something, and sh- -- she doesn't



1 respond, so, from now on, Cedric, we're gonna
2 communicate with you.

3 Q: So you were in the te- -- in the courtroom
4 earlier when you heard Ms. Campbell testify
5 about the various licenses that they had
6 applied for and been denied by the Department?

7 A: Uh-huh. Sure. I heard that, yeah.

8 Q: Okay. And that at -- every time they applied,
9 it was a different name and different
10 information, you heard that part?

11 A: Oh, I did hear that.

12 Q: And that didn't surprise you at all, based on
13 your experience with Bubblelicious Catering?

14 A: Honestly, no.

15 Q: Okay. And so, you, you could understand that,
16 perhaps -- or actually, not perhaps, we know,
17 Ms. Campbell had, in fact, asked for certain
18 information from this retailer and had not
19 gotten information ---

20 A: I don't know that at all, I mean, other than
21 y'all just talkin' about it, that's ---

22 Q: Okay.

23 A: --- it.

24 Q: But it wouldn't surprise you if she'd asked for
25 it and hadn't gotten a complete answer or got



1 a different answer from one person versus ---

2 A: Or not an answer at all, yeah.

3 Q: True. Okay.

4 A: Uh-huh.

5 Q: Fair enough. So we're on the same page here,
6 right?

7 A: Maybe on that point, yeah.

8 Q: Okay. When you did provide this information in
9 this email, how did you get that?

10 A: You're gonna have to remind me, what are you
11 talkin' about here?

12 Q: Exhibit 10. Do you have it there?

13 A: Nope.

14 Q: Okay. This is an email from you, and it's got
15 a little -- it looks like a snippet from a
16 spreadsheet, do you see that?

17 A: Well, it's not a snippet.

18 Q: Okay.

19 A: Right? The thing doesn't fit on a normal email
20 page, so, as I say, scroll to the right, which
21 means you drag your finger or somethin' like
22 that across it, and then you can see the rest
23 of the little cells gettin' filled in.

24 Q: Uh-huh. So you've got a -- you, you go to your
25 Google Doc, you s- -- you swipe your finger



1 across, copy, and drop it into the email?

2 A: No, not exactly. But that's -- yeah, that's
3 the -- more or less the way to copy a line
4 (indicating), yeah. All you have to do is go
5 to the number and say copy line (indicating).

6 Q: Okay.

7 A: But, yeah.

8 Q: Copy line, drop ---

9 A: Uh-huh.

10 Q: --- hit send, and off we go, correct?

11 A: I don't know, I don't know what that statement
12 means, but ---

13 Q: Okay. You copied it, put it in the email, and
14 sent the email, right?

15 A: I copied it, and then I wrote these things, and
16 I give them the questions that correlate to
17 these answers, yes, and then I sent the email.

18 Q: Okay. And I assume that, if, if I were to go
19 look at this Google Doc that you have access --
20 -

21 A: Uh-huh.

22 Q: --- to, that only you have access to ---

23 A: And the rest ---

24 Q: --- it would ---

25 A: --- of it -- yeah. But most of the information



1 -- again and again and again, like I've already
2 stated by going through, every piece of this
3 information is publicly available, so it's not
4 only me, so I'm not gonna let statement stand
5 when you do that kinda stuff.

6 Q: Well, I meant anybody that -- in your business
7 has access to it, right?

8 A: Uh-huh.

9 Q: Yeah. And I'm, I'm assuming that you would
10 find a similar line for each of the different
11 vendors, same kinda information?

12 A: That is a correct assumption.

13 Q: And you could, you could take that document and
14 put it in an email and send it to us, as well?

15 A: That's right.

16 Q: Okay. So that wouldn't be unduly burdensome,
17 would it?

18 A: It's unduly burlingsome (ph), yeah. And I'm --
19 -

20 Q: Okay.

21 A: --- a -- you, you know, you guys stated that a
22 bunch o' other people just answer these emails.
23 Well, that's 'cause they don't wanna take the
24 time or the money to defend their rights as
25 American citizens. I am taking that -- yes,



1 you're right, it's amazingly easy for me to
2 give you (indicating) all that information, all
3 it takes is a couple o' clicks, you're dead on
4 it, you got it, man (indicating), you nailed
5 it, but I'm not gonna do it wilfully because
6 it's my proprietary information (indicating),
7 and just because some government agency writes
8 me an email, tells me I gotta give them all my
9 information -- mind you, the first summons
10 included all bank accounts, vehicles, V-I-N
11 numbers, tag numbers (indicating), that
12 produced my reaction, my friend, that produced
13 my reaction, and that's when I started to say,
14 oh, it's time for me to have a backbone, I'm
15 not doin' it. Well, then they show up at the
16 house demanding I sign somethin'. That's not
17 the way to do it, none of this is the way
18 that's gonna get my best compliance here. So
19 it's not a rule that I have to do all that
20 stuff. There is no suspicion on all these
21 other vendors that I've been made aware of. As
22 I told the, the fellow that showed up at my
23 house, if y'all have a problem with the way we
24 do business, if you think we did somethin'
25 wrong, if we have done somethin' wrong, I am



1 all ears, but until then, I got nothin' for you
2 (indicating).

3 Q: Did, did -- were you under the impression that
4 you were being audited or something?

5 A: No.

6 Q: Okay. So you knew were just lookin' in -- for
7 information from your vendors about ---

8 A: Yeah. I can read, yeah.

9 Q: Okay. All right. One of the Rules that you
10 have is, if somebody shows up late or causes a
11 disruption in terms of tryin' to get their s-
12 -- their booth set up, right, you don't want,
13 you don't want people comin' there after the
14 Market has started, drivin' through the center
15 where everybody's walkin', and havin' to set
16 things up?

17 A: Well, that's against the law. So they're
18 welcome to show up late, but they will be
19 walking their stuff in, yes.

20 Q: Okay. If, if one of the revenue officers were
21 to show up on a Soda City Saturday ---

22 A: As they have. Go ahead.

23 Q: --- and find a vendor who is not licensed with
24 the City, has not got a retail license, is
25 otherwise not compliant with the law, I assume



1 that you would expect, consistent with your
2 Rules, that we tell them that they've gotta
3 cease business?

4 A: Immediately.

5 Q: Okay. And then that causes a bit of a
6 disruption for ---

7 A: No, it ---

8 Q: --- the ---

9 A: --- doesn't.

10 Q: --- to, to ---

11 A: No. Don't ---

12 Q: --- break ---

13 A: --- put any ---

14 Q: --- down ---

15 A: --- words in my mouth or my business. Causes
16 no disruption. It's a positive thing, as I
17 just told attorney right there, because it
18 helps everybody knows (ph) what the Rules are.
19 I seek all ways to communicate these things
20 (indicating). So I -- you -- wouldn't surpri-
21 -- you to, to know that a lot of our vendors
22 don't read the emails we send 'em, so it
23 actually helps when you guys or DHEC or the
24 City of Columbia or the fire marshal enforces
25 a rule. Now, the fire marshal -- I'll give you



1 a good example, they can be -- they'll -- in
2 the distant past, a little apologetic, I'm
3 sorry we have to do this right now. Don't be
4 sorry, I don't care. Please enforce the rules,
5 everybody needs to follow the same rules here,
6 and it's not a problem for you to either tell
7 them to take their tent and move out, get out,
8 whatever it is. You know, we've had physical
9 fights (indicating), yeah, we've had to remove
10 vendors on the spot, and it is not a big deal.

11 Q: Right. And my point is, removing them on the
12 spot -- I think you said earlier -- what was
13 your term -- there can be mental escapades,
14 which I assume you just mean, sometimes, it's
15 --

16 A: Gossip.

17 Q: --- it might get it -- correct. People talk.

18 A: (Nods head.)

19 Q: And people talkin' about folks that are out
20 there not complyin' with the law is probably
21 not great for Soda City, right?

22 A: That -- and it's no bearing. (Laughing.) That
23 has no bearing on what's great for Soda City.

24 Q: But you ---

25 A: That ---



1 Q: --- surely ---

2 A: --- is a ---

3 Q: --- don't want ---

4 A: --- zero.

5 Q: --- there to be a ---

6 A: No, no, no, no, no. When you have a classroom
7 of a bunch of 13-year-olds, okay, you can't let
8 'em all gossip in the back of the room, you
9 gotta set the tone, here's the standards for
10 behavior, this is what we're doin' here, we're
11 (ph) learn the lesson, okay, we have to learn
12 math today. So, as good for Soda City? Yes,
13 it is good for Soda City in that we have now,
14 once again, effectively communicated the terms
15 and modes of engagement and operation.

16 Q: You ---

17 A: So, yeah, it's good for -- (thumbs up) -- Soda
18 City.

19 Q: You would agree with me it would be better,
20 overall, if there were someone who was gonna
21 show up non-compliant with the sales tax laws
22 and retail laws, that the Department deal with
23 that before they get there on Saturday?

24 A: No. It's not better. That's not my job, not
25 my job.



1 Q: I'm -- we're not askin' ---

2 A: It ---

3 Q: --- you to deal with it, but ---

4 A: But good -- (laughing) -- 'cause I'm not.

5 It's not better. I -- I've got a vendor
6 on the street sellin' stuff. Whether you get
7 the taxes out of 'em -- by the way, 99 percent
8 of 'em are gettin' a -- on a Square thing or
9 whatever it is, the phone devices, which
10 capture the taxes anyway, okay? So what are we
11 chasin' here, for real, anyway? But, yeah,
12 I've got a vendor, a paying vendor on the
13 street followin' 99 percent of the rules, and
14 I don't happen to know his retail license
15 number? Nah, that's not bad for Soda City,
16 that's bad for the vendor.

17 Q: Right. And I want to make sure I'm clear. I
18 -- I'm ---

19 A: Yeah.

20 Q: --- not askin' you to know his retail license
21 number. What I'm ---

22 A: Well ---

23 Q: --- askin' ---

24 A: --- that's good.

25 Q: --- is, if the Department comes out and it's



1 doin' its job on a Saturday and finds someone
2 breaking the law and asks them to stop,
3 removing them from Soda City in the middle of
4 the Market would be a little bit chaotic,
5 right?

6 A: No. It's a good thing, as I've stated now for
7 the ---

8 Q: Okay.

9 A: --- third time, it's a good thing (thumbs up).
10 Please ---

11 Q: All right.

12 A: --- remove them from the Market, that way
13 everybody knows this is a serious thing. You
14 gotta have a 50-pound weight on each leg of the
15 tent, it's a serious thing. And then, guess
16 what? Next week, everybody has a 50-pound
17 weight.

18 Q: Okay. And you said earlier, there's about 150
19 to 220 vendors on any given Saturday?

20 A: Sure.

21 Q: Well, is, is that right?

22 A: Yeah. I mean, largely, s- -- you know, if it's
23 8 degrees outside and it's sleeting, there will
24 be eight vendors, yeah.

25 Q: Okay. And, and Soda City is open during what



1 hours?

2 A: Nine to one.

3 Q: So four hours?

4 A: Uh-huh.

5 Q: Is it a yes?

6 A: Yes.

7 Q: Okay. If the Department's revenue officers

8 were to go out there on a Saturday ---

9 A: And they have. Go ahead.

10 Q: --- and stop at each booth ---

11 A: Uh-huh.

12 Q: --- and ask for their paperworks (ph) and check

13 ---

14 A: Uh-huh.

15 Q: --- on things, if they spent five minutes,

16 which I think is a reasonable amount of time,

17 at each booth, how long would it take 'em to go

18 through 150 vendors?

19 A: (Laughing.) That's the -- again, not my job,

20 not my problem. Send ---

21 Q: I'm ---

22 A: --- out ---

23 Q: --- not askin' ---

24 A: --- more -- send out more officers, as the City

25 does. I'll tell you how they do it, the City



1 sends out four, and apparently, they can do it,
2 so that's the little ol' bitty City of
3 Columbia, they do it with four officers, not
4 infrequently.

5 A: If you had one revenue officer -- I'll do the
6 math for you -- it'd take 12 and a half hours.

7 A: (Nods head.)

8 Q: And if there's 220 ---

9 Q: Well, I would advise y'all to have an actual
10 case against somebody or a suspicion and not
11 just to go random hunting, and that would be
12 step number one. Or do the clever research
13 that Ms. Campbell did and figure it out
14 beforehand, yeah.

15 Q: And, and you realize that part of what she was
16 tryin' to do, to understand and determine
17 beforehand if there was a case, was to get some
18 basic information that was not available to her
19 that she could cross-reference against the
20 records that she did have.

21 A: All of it's available to her, as she
22 demonstrated with the vendor who shall not be
23 named.

24 Q: Okay. You've been out there since 2004?

25 A: '05.



1 Q: '05? So 20 years?

2 A: 19 and a half.

3 Q: And has the Department ever asked you for this
4 information before?

5 A: Not to my knowledge, no.

6 Q: So it's not like we're comin' every week sayin'
7 give us a new spreadsheet, right? This is one
8 time we've asked for it?

9 A: Immaterial.

10 Q: But that's right?

11 A: Yeah. You could ask me to kill somebody one
12 time, I would still object, I'm not gonna kill
13 anybody.

14 Q: Well, we didn't ask you to kill anybody, we
15 just ---

16 A: Yeah.

17 Q: --- asked you to click, copy ---

18 A: Too bad.

19 Q: --- and ---

20 A: Too ---

21 Q: --- paste.

22 A: --- bad, too bad.

23 Q: That's it.

24 A: I don't, I don't follow rules just 'cause
25 somebody writes me an email or shows up at my



1 house hollerin' at me to sign a pa- -- piece of
2 paper.

3 Q: Okay.

4 A: Yeah.

5 Q: Let me ask you this, and then I'll be done. I
6 know rules are important to you, at least your
7 Rules are, but you realize that the Department
8 has some statutes they have to comply with?

9 A: They don't seem to jibe in this circumstance.

10 Q: Okay. Do you -- are you a -- it, it -- well,
11 not you. Soda City is a -- an entity, correct?

12 A: (Whispering) Yes. (Speaking) It is an entity,
13 correct.

14 Q: Okay. And it has records, books, papers, and
15 other documents in its possession, correct?

16 A: (No audible response.)

17 Q: Like a Google Doc?

18 A: That's right, yeah.

19 Q: Okay. And I assume you've read the statutes
20 'cause you just said -- it sounded like you
21 just said they don't apply here, but I wanna
22 ask you about 'em.

23 A: (Nods head.)

24 Q: You would agree with me that the statutes allow
25 the Department to issue a summons to someone to



1 ---

2 A: I'm not gonna get into what I agree about ---

3 MR. SMITH: You're right.

4 A: --- statutes.

5 OBJECTION BY MR. SMITH:

6 MR. SMITH: Objection.

7 A: I'm not a lawyer.

8 MR. SMITH: Calls for a ---

9 A: So don't you ---

10 MR. SMITH: --- legal ---

11 A: --- even go down there.

12 MR. SMITH: --- conclusion.

13 THE COURT: Okay. Well ---

14 MR. SMITH: I'll object ---

15 THE COURT: --- hold on ---

16 MR. SMITH: --- to the ---

17 THE COURT: --- one second. We gotta make ---

18 MR. SMITH: I'm gonna just ---

19 THE COURT: --- sure and ---

20 MR. SMITH: --- object on the basis that he's askin'

21 the, the witness to make a legal ---

22 THE COURT: I ---

23 MR. SMITH: --- conclusion on the statute ---

24 MR. LUTHER: I ---

25 MR. SMITH: --- and ---



1 **MR. LUTHER:** You Honor, I'm not trying to ask for a
2 legal conclusion, but he has testified, just
3 now, he doesn't think the rules apply, and so,
4 I want to try to understand ---

5 A: That's ---

6 **MR. LUTHER:** --- why ---

7 A: --- why I'm here, that why I'm here.

8 **MR. LUTHER:** So I'm ---

9 A: 'Cause I ---

10 **MR. LUTHER:** --- just ---

11 A: --- don't ---

12 **MR. LUTHER:** --- tryin' to ---

13 A: --- think you ---

14 **MR. LUTHER:** --- understand ---

15 A: --- have a rule ---

16 **MR. LUTHER:** --- why, why does ---

17 **THE COURT:** Well ---

18 **MR. LUTHER:** --- he ---

19 **THE COURT:** --- hang, hang on, hang on, hang, hang
20 on a li- -- thank you, Mr. Emile [sic]. (To
21 Mr. Luther) I hear what you're saying. Mr.
22 Smith, anything else?

23 **MR. SMITH:** Your Honor, he, he also has the benefit
24 of counsel, who's helped him with the position
25 here today, and that, that is the ultimate



1 question of why we're here.

2 **THE COURT:** I do.

3 **MR. SMITH:** I, I mean ---

4 **THE COURT:** I mean, I ---

5 **MR. SMITH:** --- I think it's in the ---

6 **THE COURT:** Mr. Luther ---

7 **MR. SMITH:** --- record ---

8 **THE COURT:** --- I think -- I mean, aside from having
9 Mr. Emile [sic] read the statute, which we
10 could all do, I don't know what -- you know,
11 it, it -- it's -- yeah. I think we all know
12 that his -- what his position on this matter
13 is, but it's ultimately up to the, the parties
14 to, to argue this issue and for this Court to
15 decide the issue of whether they do or what --
16 and, and to what extent these, these statutes
17 are applicable and to what extent they enable
18 the Department to seek the information that
19 it's seeking, and I'm -- I think we, I think we
20 have Mr. ---

21 **MR. LUTHER:** Clear enough.

22 **THE COURT:** --- Emile's [sic] position on this, and
23 we can just go from there.

24 **MR. LUTHER:** I'll withdraw the question ---

25 **THE COURT:** Thank you.



1 **MR. LUTHER:** --- Your Honor. Thank you.

2 **Q:** One last thing, as I understand your testimony
3 at the very beginning, you believe you've
4 provided everything you have in your custody
5 and control related to Elevation Catering, LLC,
6 is that ---

7 **A:** Yes.

8 **Q:** --- correct?

9 **A:** Yeah.

10 **Q:** Did you ever tell Ms. Campbell or Mr. Moore, in
11 their attempts to email you and talk to you on
12 the phone, that you don't have actual
13 contracts, which is ---

14 **A:** So what she said was to write everything,
15 included but not limited to somethin',
16 somethin', somethin', somethin', a bunch of a
17 list o' things.

18 **Q:** Right.

19 **A:** So I sent her what I had, and that was that.
20 Did I go back and say, are you sure that you
21 asked for everything that you want? No, I
22 didn't do that. But again, I answered the
23 question. He said, send everything you have
24 that, maybe, is this pile o' stuff, I looked at
25 the pile of stuff, huh, this is what I have,



1 send it, thank you, you're welcome.

2 Q: When you -- when a vendor signs up each week to
3 participate, how do they know whether they've
4 been approved to come that particular Saturday?

5 A: Any- -- anybody can come, if you sign up,
6 you're -- when you're an approved vendor and
7 you sign up, then, bam, you're there, that's
8 just ---

9 Q: Okay.

10 A: We're not hard on -- we're not short on space.

11 Q: But do you -- do -- you don't send them
12 something that says you -- you've been approved
13 for this Saturday?

14 A: Nope.

15 Q: Okay. How about an invoice, do you send 'em an
16 invoice afterwards?

17 A: Uh-huh.

18 Q: And wh- -- who does the invoice go to?

19 A: Whoever the point of contact is that we have.

20 Q: Okay. So, whoever you've got in your system as
21 the point of contact for a business, they're
22 gonna get an invoice from you?

23 A: (Nods head.)

24 Q: That's a record you generate, at well?

25 A: That's right.



1 Q: Okay. I think those are all the questions I've
2 got. Thank you very much.

3 A: Okay.

4 **THE COURT:** Thank you.

5 **MR. SMITH:** I have no re-direct, Your Honor.

6 **THE COURT:** Mr. Emile [sic], thank you very much,
7 sir. You can ---

8 A: Thank you.

9 **THE COURT:** --- walk to your seat.

10 A: Put these anywhere?

11 **THE COURT:** You could just hand those to the court
12 reporter, or you can leave 'em right there,
13 whatever you want to do, sir. Thank you, sir.

14 A: Thank you.

15 **MR. SMITH:** And calls -- Respondent calls Stephen
16 Ruxton.

17 **THE COURT:** Yes, sir. Thank you. Just be sworn in
18 by the court reporter.

19 **COURT REPORTER:** Please raise your right hand.

20 **MR. RUXTON:** (Witness complies.)

21 **COURT REPORTER:** Do you solemnly swear that the
22 testimony you will give in this matter today
23 will be the truth, the whole truth, and nothing
24 but the truth?

25 **MR. RUXTON:** Yes.



1 **COURT REPORTER:** Thank you.

2 **THE COURT:** Thank you, sir.

3 **MR. RUXTON:** Uh-huh.

4 **THE COURT:** Just make yourself comfortable. And if
5 you could, just give us your full name for the
6 record.

7 **MR. RUXTON:** Stephen Ruxton.

8 **MR. SMITH:** Thank you. May please the Court, Your
9 Honor.

10 **THE COURT:** Uh-huh.

11 **MR. STEPHEN RUXTON,** having been duly sworn, testifies
12 as follows:

13 **MR. RUXTON - DIRECT EXAMINATION BY MR. SMITH:**

14 Q: Mis- -- Mr. Ruxton, tell us, what do you do at
15 Market Hall, LLC?

16 A: Oh, I'm the Market manager, so I run the
17 markets on Saturdays and I ---

18 Q: Okay.

19 A: --- just ---

20 Q: So what does that mean, practically, what do
21 you do, what's your duties typically?

22 A: Making sure the vendors get out there, get in
23 their spots correctly, measurin' the spaces,
24 just a lot of coordination on the street.

25 Q: Uh-huh.



- 1 A: 200 vendors, you know, a lotta ---
- 2 Q: Right.
- 3 A: --- a lotta effort ---
- 4 Q: But ---
- 5 A: --- and coordination.
- 6 Q: And do you have occasion to see regulators come
- 7 on the Market and do their thing?
- 8 A: Yep. Like Emile said, the police are out there
- 9 every week. The fire marshal's out there every
- 10 week making ---
- 11 Q: Uh-huh.
- 12 A: --- sure that the vendors are compliant with
- 13 those City regulations. The City of Columbia
- 14 comes out, DHEC comes out, so ---
- 15 Q: Uh-huh.
- 16 A: --- yeah, all those regulators are coming out
- 17 semi- -- semi-regularly.
- 18 Q: And then -- and tho- -- they're askin' the
- 19 vendors for their information, right?
- 20 A: Yes, they are.
- 21 Q: Ha- -- has the City of Columbia ever served you
- 22 with a summons for business license information
- 23 about vendors?
- 24 A: The City of Columbia ---
- 25 Q: The City of ---



1 A: --- has not.

2 Q: --- Columbia?

3 A: Yeah. No.

4 Q: But they've never -- they never said give us
5 vendor information?

6 A: Nope. They, they usually find me, they say,
7 you know, we're gonna go and check business
8 licenses, I say do whatcha gotta do, you have
9 our full support, and let me know if you need
10 any help ---

11 Q: Right.

12 A: --- in terms of, you know, getting the police
13 or anything if a vendor needs to be removed --
14 (laughing) -- but you know, you, you got our
15 full support in whatever you, whatever ---

16 Q: Right.

17 A: --- you do out here.

18 Q: Okay. And then DOR's -- you've seen DOR do
19 that, right?

20 A: I don't recall DOR ---

21 Q: Oh.

22 A: --- doing that.

23 Q: All right. But they did come and see you,
24 right?

25 A: They did.



1 Q: Matter of fact, you're, you're on, I think,
2 four separate summons as having received
3 summons and -- that's correct. You did receive
4 'em, right?

5 A: Yes, I did.

6 Q: Yeah. And, and who gave those to you?

7 A: Mr. Moore.

8 Q: Yeah. And ---

9 A: Yeah.

10 Q: --- he's in the courtroom, right?

11 A: Oh, yes, he is.

12 Q: Yeah. And you heard him testify earlier?

13 A: Yes.

14 Q: And do you -- is there anything you recall
15 about your exchange with Mr. Moore?

16 A: Yeah. We -- I was in the Hampton Street
17 intersection, he approached me with those
18 summons, he said, you know, he needed to give
19 these to me, that, you know, they were
20 requesting this information.

21 Q: Uh-huh.

22 A: I, I told him, you know, I need to give these
23 to the people in charge here, I'm not --
24 (laughing) -- I'm, I'm running the Market, but
25 you know, I'm not the -- a -- you know, the,



1 sort of, decision-maker on this information or
2 handing this over or anything like that.

3 Q: Did you tell him you were authorized to receive
4 service for those?

5 A: I, I don't think I did.

6 Q: Okay.

7 A: I -- you know, to be honest with you, I wasn't
8 sure what it was, but if I get a summons from
9 a government official, you know, I --
10 (laughing) ---

11 Q: It's important?

12 A: Yeah, yeah. I, I -- you know, I take that, and
13 you know, I told him I would give it to who it
14 needs to go to, which I did.

15 Q: Okay. And, and did he say anything to you?

16 A: Yeah. So he -- we were, we were just kinda
17 chatting cordially about, you know, bein' out
18 there on a Saturday, that sorta stuff, you
19 know, he was tryin' to empathize, I think,
20 with, you know, our working and being out
21 there. And as we were chatting, he, he talked
22 about, you know, like, he doesn't -- they don't
23 want to be out here on a Saturday, you know,
24 doin' this sorta thing, there's other places,
25 you know, he'd rather be right now, you know,



1 with his kids or at a baseball game or, you
2 know, that sorta thing, it was ---

3 Q: Uh-huh.

4 A: --- just all part of that conversation we were
5 havin'.

6 Q: So, based upon what he shared with you, you
7 drew what con- -- conclusion?

8 A: That they don't want to be responsible for
9 coming out on a Saturday and checking vendors'
10 ---

11 Q: Uh-huh.

12 A: --- information.

13 Q: They'd rather you give 'em the information?

14 A: Who -- from what the summons say, yeah, it ---

15 Q: Yeah.

16 A: --- it certainly seems that way.

17 Q: Okay. Thank you. Please answer any questions
18 that Mr. Luther may have.

19 A: Sure.

20 Q: Thank you.

21 A: Uh-huh.

22 **THE COURT:** Thank you. Mr. Luther?

23 **MR. RUXTON - CROSS-EXAMINATION BY MR. LUTHER:**

24 Q: Mr. Ruxton, do you know any other DOR revenue
25 officers besides Mr. Moore?



1 A: I, I can't say I do.

2 Q: So, if you -- if they were out there checkin'
3 on a Saturday, you wouldn't know one way or the
4 other, would you?

5 A: No, I would not.

6 Q: And ---

7 A: But I, I will say, normally, anybody -- any
8 official will come and find me, so it would
9 irregular if they didn't come and introduce
10 themselves to me.

11 Q: And when you say officials, you're talkin'
12 primarily about the City of Columbia?

13 A: Uh-huh. DHEC, City of ---

14 Q: DHEC.

15 A: --- Columbia, fire marshals, mayor of Columbia,
16 you know, an- -- any city official that's out
17 there usually comes and talks to me while,
18 while they're out there.

19 Q: Is there any obligation for the -- for a, a
20 regulator ---

21 A: No.

22 Q: --- to come ---

23 A: No.

24 Q: --- talk to you?

25 A: Of course not, no.



1 Q: Okay. And if they were tryin' to be discreet,
2 they may not want to tell you that they were --
3 -

4 A: Sure.

5 Q: --- there, correct?

6 A: Uh-huh.

7 Q: And you were in the test- -- in the courtroom
8 earlier, and you heard Mr. Moore testify?

9 A: Uh-huh.

10 Q: And you heard him testify that they -- that DOR
11 revenue agents have been out to Soda City
12 before?

13 A: If that's what he said, sure.

14 Q: And you have no reason to, to doubt that?

15 A: No.

16 Q: Okay.

17 **MR. LUTHER:** Those are all the questions I have.

18 **THE COURT:** Thank you. Anything from that?

19 **MR. SMITH:** No re-direct, Your Honor.

20 **THE COURT:** Okay. Thank you, Mr. Ruxton. Thank you
21 very much, sir.

22 A: Thank you.

23 **THE COURT:** You can return to your seat.

24 A: Uh-huh.

25 **MR. SMITH:** Thank you. And Your Honor, at this



1 point, the Respondent has nothin' further, just

2 ---

3 **THE COURT:** Okay.

4 **MR. SMITH:** --- closing arguments briefly.

5 **THE COURT:** Okay.

6 **MR. SMITH:** Yeah.

7 **THE COURT:** All right. Do we need a, a minute to
8 confer, or are we ready to go with closing
9 arguments?

10 **MR. LUTHER:** I'm ready to go, Your Honor.

11 **THE COURT:** All right. Mr. ---

12 **MR. SMITH:** If you'll ---

13 **THE COURT:** --- Smith ---

14 **MR. SMITH:** You ready?

15 **THE COURT:** --- you good?

16 **MR. SMITH:** Saying, yes, Your ---

17 **THE COURT:** All right, then.

18 **CLOSING STATEMENT BY MR. LUTHER:**

19 **MR. LUTHER:** Your Honor, I -- I'll be brief. I
20 think I've -- I, I laid it out at the
21 beginning, and now that we have a record, I
22 think it just flushes out what I said, and
23 that's simply this, I understand Mr. DeFelice
24 may not want to comply, doesn't like the idea
25 of us askin' for this information, and I



1 understand where's he coming from, but the
2 reality is the General Assembly has given the
3 authority to the Department to ask for
4 information. There's no question that he is a
5 person, or his entity is a person, under the
6 statute, that would have records, books,
7 papers, documents that are relevant to things
8 the Department is authorized to investigate or
9 determine. As you heard from Ms. Bailie [sic]
10 and Mr. Moore, one of their key aspects of
11 their job is working with retailers,
12 particularly businesses who sell things, to
13 ensure they a retail license, to ensure they're
14 fully compliant with the tax laws, to educate
15 them, 'cause at the end of the day, what we
16 want is voluntary compliance, and part of what
17 that involves is getting with them when they
18 find out, they have reason to believe, or if
19 they're just doin' spot checks, to make sure
20 that all of the paperwork is correct. I know
21 we don't like it, I don't like payin' taxes any
22 more than the next guy, but that is the job the
23 Department has and the General Assembly has
24 given us. If they find that there is
25 information they need, they have a right to



1 issue a summons for it. I think, as you hear
2 here, in this case, it was not an uncommon
3 request, and the only reason a summons was
4 issued was because the ordinary course of
5 getting this very basic information, which is
6 an email and a phone call, didn't work out the
7 first time, so we had to take it to the next
8 step. And the statute is very clear, and I
9 think the testimony today shows that there is
10 a process by which these summons have to be
11 served, they complied with that, there was an
12 authorized agent of the Department who served
13 the summons, and the statute says very clearly
14 there's two ways you do it, you deliver a copy
15 to a person in hand, or you leave a copy at the
16 person's last or usual place of abode. So, as
17 you heard earlier, the only reason we went to
18 Mr. DeFelice's house was because the other
19 addresses we tried to serve it at, there was
20 nobody there, and so, per the statute, we were
21 required to go to his house. And the statute
22 goes on to say, if a person summoned pursuant
23 to this section neglects or refuses to obey the
24 summons, the Department may apply to the ALC
25 for an attachment against him for contempt.



1 We're not tryin' to put him in contempt, we
2 simply just want him to provide us the
3 information.

4 And let's talk about the information we're
5 asking for. There was two summons, one was
6 related to Elevation, and I think we, now, have
7 learned that what he gave us is all that he
8 has, that we -- at least that was responsive to
9 what we asked for. Had he told us before, I
10 don't have any applications other than what
11 I've sent you, I don't have any contracts or
12 agreements, we probably wouldn't be here on the
13 first summons. But looking at the information
14 that they put out there, the rules that they
15 require, the applipration (ph) process they
16 have, it was very reasonable for us to assume
17 there is some sort of agreement, there is some
18 sort of application, there is some document
19 that you get from a vendor that you approve
20 before they can become a paying member of your
21 Market, and that's all we were atte- -- asking
22 for, for Elevation. Had he told us that
23 beforehand, again, we probably wouldn't be
24 here. As to the second one, I think it was
25 very clear from his testimony, he just doesn't



1 want us to have that information. And I know
2 we had a lot of back and forth about whether
3 it's publicly available or not, and I hope the
4 Court understands the distinction we're tryin'
5 to make. Whether an entity exists, their phone
6 number, their email address might be available,
7 but what's important for us in this particular
8 case was what did they tell Soda City was that
9 information, because, again, specific to both
10 this Elevation Catering and in general, when
11 you have taxpayers dealin' with the Department
12 and they often provide conflicting or false or
13 inaccurate information, it's helpful for us to
14 verify it against a third party. It's not
15 because we don't want to go out there, it's not
16 because we're not tryin' to do our job, it's
17 because it would literally be physically
18 impossible for a revenue agent to touch every
19 vendor on a Saturday morning and ask for all of
20 them to have their paperwork. And we're tryin'
21 to do it in a discreet, targeted fashion, if
22 there's somebody that's a problem, we'll
23 address it, if there is not, we move on to a
24 different festival, we go to a different
25 retailer.



1 So, again, at the end of the day, I think
2 we've complied with the procedural requirements
3 of the statute, we have narrowed in on exactly
4 what we need, and as Mr. DeFelice said, it's a
5 click, drop it in an email, and provide it to
6 us. Now, we have a master list for the year,
7 we're not gonna bother him every weekend, we
8 can just use that to work off of. And with
9 that in mind, we simply would just ask for an
10 order from the Court requiring him to just drop
11 that into an email and send it to us.

12 **THE COURT:** Thank you.

13 **MR. LUTHER:** Thank you.

14 **CLOSING STATEMENT BY MR. SMITH:**

15 **MR. SMITH:** Thank you, Your Honor. May it please
16 the Court.

17 **THE COURT:** Yes, sir.

18 **MR. SMITH:** On behalf of Market Hall and -- we're
19 very grateful for the Court's time and for all
20 of the parties in presenting their evidence
21 today. And while, you know, in some measure or
22 respect, to -- can look at this and think it's
23 -- that this might, in some view, be small
24 potatoes, but in, in the most important ways,
25 it is absolutely not, it is at the cornerstone



1 of what is available in terms of the State's
2 power to compel a law-abiding citizen to
3 disgorge itself of its own proprietary
4 information. This is no, no small matter, and
5 I, I appreciate my client's willingness to
6 fight for it, and that's why we're here.

7 Your Honor, I think, to, to deal with
8 these in succession, the quick, easy answer on
9 the first summons is he has complied, there is
10 no contempt, and that first portion of the Rule
11 to Show Cause should be dismissed, he's ---

12 **RULING ON THE MOTION - FIRST SUMMONS:**

13 **THE COURT:** And ---

14 **MR. SMITH:** --- in ---

15 **THE COURT:** --- and I just -- I, I don't mean to ---

16 **MR. SMITH:** Yeah.

17 **THE COURT:** --- interrupt you, but ---

18 **MR. SMITH:** I ---

19 **THE COURT:** --- I'm ---

20 **MR. SMITH:** --- was ---

21 **THE COURT:** --- inclined to agree with you, and you
22 know, you know, given that mister -- what Mr.
23 Luther said in closing, I think that the
24 Department has ---

25 **MR. SMITH:** Conceded ---



1 **THE COURT:** --- conceded ---

2 **MR. SMITH:** --- that.

3 **THE COURT:** --- to that, as well. So, with regard
4 to the first matter, the first summons in this
5 matter, I'll grant your Motion that you filed
6 ---

7 **MR. SMITH:** Thank ---

8 **THE COURT:** --- earlier today. Thank you, Mr. ---

9 **MR. SMITH:** Thank you ---

10 **MR. SMITH:** --- Smith.

11 **THE COURT:** --- Your Honor.

12 **CONTINUED CLOSING STATEMENT BY MR. SMITH:**

13 **MR. SMITH:** And the, the -- then gettin' to the, the
14 real point here, you know, and it -- it's -- it
15 -- the -- it's a painful irony that Ms.
16 Campbell, in her letter, said that this very
17 information which we -- he is now given credit
18 with complying, she states that it doesn't
19 assist them with their request. Well, now,
20 Your Honor, she's asked you -- they've asked --
21 the Order's asked you to give them all the
22 information that they have, which, of course,
23 does not assist them with their request, so it,
24 it -- the, the -- there is a fundamental lack
25 of even, just, relevance or important (ph) to



1 this if it -- and it in no way seems to impede
2 or support or -- some enforcement of the tax
3 law. She says it doesn't assist 'em, it's --
4 and, and it's not relevant. The, the -- the-
5 -- these are the, these are the clear,
6 unambiguous points and -- that, that are so
7 important here. Your Honor, this is a fishing
8 expedition that should not be allowed by this
9 Court. There is no specific target of this
10 investigation. DOR has not identified any
11 particular wrongdoing by Market Hall or any
12 specific vendor; instead, DOR is casting a wide
13 net over all vendors so that, just in case,
14 some are violating tax laws. This kind of
15 broad sweep is arguably beyond the s- --
16 intended scope of 12-54-110, where the Statute
17 allows the summoning of another person with
18 books relating to the business of the taxpayer
19 or any person the Department considers proper.
20 It presumes that, within that, that it relates
21 to some enforcement of the tax laws. We can
22 argue that summoning all of the vendors records
23 is not reasonably related to any one tax
24 investigation, it is a -- it is totally an
25 exploratory search for potential targets. It



1 is a total impermissible use of this statute.
2 It also offends -- which our state, thankfully,
3 is one state that has a right to privacy, Your
4 Honor, that is embedded in our State
5 Constitution. While it's not explicitly stated
6 in our documents, we can raise this absolute,
7 clear point, that DOR can demand all of the
8 vendor information from Market Hall that sets
9 a president (ph) -- precedent that any
10 organizer of any event must turn over their
11 client list to the government without specific
12 cause. The -- and you know, Your Honor, the,
13 the reality is only the -- the only cause they
14 gave this Court is that it would be convenient,
15 not convenient for my client, that it would be
16 convenient for them. This could be seen as
17 overreaching, intrusive, and potentially
18 chilling business operations, which is not who
19 South Carolina is. Your Honor, there's also --
20 I'm -- I mean, the lack of total revelan- --
21 relevance. The very information they seek now
22 is the information she says does not assist
23 them. But most importantly, there's nothin' --
24 other than the fact that -- Your Honor, this is
25 his business' information, which ought to be



1 reason enough, it's not like there's some
2 secret sauce necessarily, but it's information
3 that he's compelled his vendors to give, and we
4 need to evaluate way (ph) SCDOR's investigatory
5 duties versus a third-party burden to my client
6 and his right to privacy and, and the
7 proprietary information of which he holds for
8 his clients. And you know, so you need to
9 think, well, do they really need to get this
10 information when they've already said it's,
11 facially, not important. But there are simply
12 so many other, frankly, easier options. One is
13 to simply ask the vendor themselves and -- like
14 all these other agencies. Please, nowhere in
15 this record is -- anywhere is there evidence
16 that Market Hall says you can't come on my
17 property and ask vendors for their information.
18 Quite the contrary, there is ample ev- --
19 evidence of saying, please enforce the law,
20 please go to the vendors, it helps us. So they
21 don't need to, to compel Mr. DeFelice to give
22 'em the information that they can get directly.
23 And I think it's ironic that they can show only
24 summons against my client but no summons
25 against the vendor that holds the very



1 information. If they don't go directly to the
2 vendor, they have a -- much better sources.
3 The City of Columbia, oh, my gosh, I mean, it
4 -- the -- they -- that is a lay-up, I'm sure
5 they'll get what they want from the City of
6 Columbia. And you know what? It's -- they
7 gonna have the best information because the --
8 they're under penalty of perjury of providing
9 exactly what they want, as was in the record,
10 and they can count on that mation (ph) --
11 information being correct. And guess what?
12 The, the business license and business owners
13 also correlated with the, with the sales tax
14 license. It's all there, it is, it is an
15 alternative source to my client that is infily
16 (ph) more reliable, easier to get, and better
17 resource. And I want to add, Your Honor, my,
18 my client -- and like, like I think we all do,
19 government has, has challenges and, and a
20 difficult mission at times, and I -- to do, and
21 we appreciate it, and -- but there are ample
22 other ways. Simply because they think they can
23 doesn't mean they can, even, or that they even
24 should. This use of this power in this way
25 does not do anything to further their mission



1 of educating and enforcing the law. There,
2 there is no -- one io- -- there was not a shred
3 of evidence that, because they are not -- they
4 don't have this information on all of these
5 unsuspected, you know, individual vendors,
6 there's nothing that, that says, in the record,
7 that that's prohibiting some investigation and
8 enforcement, nothing in this record that would
9 suggest that. More, in fact, there's
10 everything in the record that says it's not
11 relevant, it doesn't assist us, but they still
12 want the whole kit and caboodle. Your Honor,
13 this is his information from his business that
14 they do not have the right, under the statute,
15 under these circumstances as provided, given no
16 probable cause, no belief, no specified
17 understanding that, that any of these folks
18 have done anything wrong, that he would have
19 to, now, be compelled -- even if it is just a
20 click, cut, and paste, it is the principle of
21 this, and that's why we're here, and that's why
22 my client's asked me to represent him, and
23 that's why we urge Your Honor to, please, you
24 know, respectfully deny this and quash this
25 summons, and they -- nothing about doing that



1 will inhibit their ability to enforce the tax
2 laws of South Carolina. Thank you, Your Honor.

3 **THE COURT:** Thank you, sir. Anything else, Mr.
4 Luther?

5 **MR. LUTHER:** (Shakes head.)

6 **THE COURT:** All right. Gentlemen, thank you very
7 much. Mr. Smith.

8 **MR. SMITH:** Thank you, Your Honor.

9 **MR. LUTHER:** Thank you, Your Honor.

10 **CONCLUDING MATTERS:**

11 **THE COURT:** Mr. Luther, Mr. Hayes [sic], thank you
12 very much for your arguments. I think I have
13 a pretty clear picture of everything.

14 Mr. DeFelice, I want to apologize to you,
15 I think I was calling you Mr. Emile or
16 something, and I just want to apologize to you
17 ---

18 **MR. DEFELICE:** Thanks.

19 **THE COURT:** --- for, for ---

20 **MR. DEFELICE:** Appreciate it.

21 **THE COURT:** --- grat (ph) -- for that, and, and it's
22 -- it was a -- I don't know which one to call
23 that, a senior moment or something like that,
24 but anyway, thank you very much.

25 **MR. DEFELICE:** Thanks for havin' me.



1 **THE COURT:** All right. And with regard -- I'm not
2 going to ask for proposed orders in this
3 matter, but with -- would it be possible to get
4 supporting memoranda from both the parties ---

5 **MR. SMITH:** Certainly.

6 **THE COURT:** --- on this?

7 **MR. LUTHER:** Yes, Your Honor.

8 **THE COURT:** Just a, just a brief memorandum in
9 support of your positions to, to help me in
10 drafting the order.

11 **MR. SMITH:** Yes, Your Honor.

12 **THE COURT:** That would be very helpful, if you ---

13 **MR. LUTHER:** Sure.

14 **THE COURT:** --- could ---

15 **MR. LUTHER:** Of course.

16 **THE COURT:** --- provide that.

17 **MR. LUTHER:** Uh-huh.

18 **THE COURT:** Is 30 days, is that a good ---

19 **MR. SMITH:** No. That's plenty.

20 **THE COURT:** Okay.

21 **MR. SMITH:** Yeah. I can ---

22 **THE COURT:** Put it ---

23 **MR. SMITH:** --- have it to you next week.

24 **THE COURT:** All right.

25 **MR. LUTHER:** That's fine.



1 **THE COURT:** Okay. Within 30 days?

2 **MR. SMITH:** Yes, Your ---

3 **THE COURT:** All right.

4 **MR. SMITH:** --- Honor.

5 **THE COURT:** Thank you very much.

6 **MR. SMITH:** Thank ---

7 **THE COURT:** All right.

8 **MR. SMITH:** --- you very much. I appreciate it.

9 **MR. LUTHER:** Of course.

10 **THE COURT:** Now, I will take everything in
11 consideration and get my decision to you just
12 as quickly as possible.

13 **MR. SMITH:** Thank you ---

14 **THE COURT:** Everybody else ---

15 **MR. SMITH:** --- Your Honor.

16 **THE COURT:** --- thank you very much for your
17 testimony. Have a great afternoon.

18 **MR. SMITH:** Thank you. Appreciate ---

19 **THE COURT:** We are adjourned.

20 **(There being nothing further, the hearing concluded**
21 **at 1:00 p.m.)**

22

23

24

25



CERTIFICATE

This is to certify that the within hearing consisting of two hundred and five (206) pages, is a true and correct transcript of the testimony given by said witnesses after being duly sworn; said hearing was reported by the method of Stenomask with Backup.

I further certify that I am neither employed by nor related to any of the parties in this matter or their counsel; nor do I have any interest, financial or otherwise, in the outcome of same.

IN WITNESS WHEREOF I have hereunto set my hand and seal on August 18, 2025.



Mary Cooper Joy
Court Reporter

Notary Public for South Carolina
My Commission Expires: December 5, 2032



INVENTORY of EXHIBITS

Page __1__ of __2__

Caption:	SCDOR v. Market Hall, LLC d/b/a Soda City Market	Date/Time:	5/20/25/ 10:00 a.m.
Docket No:	24-ALJ-17-0391-IJ	Judge:	Lenski

Petitioner:	Description	Marked	Admitted	Proffered
1	Email from Hello Soda City 4/16/24	X	X	
2	Soda City Rates and Dues	X	X	
3	Soda City Rules	X	X	
4	Soda City Vendor Application	X	X	
5	Summons from SCDOR to Soda City Market 6/5/24	X	X	
6	Summons from SCDOR to Market Hall LLC 6/8/24	X	X	
7	Summons from SCDOR to Market Hall LLC re Elevation Catering 8/15/24	X	X	
8	Summons from SCDOR to Market Hall LLC re Soda City Market Vendor App. 8/15/24	X	X	
9	Email from Emile DeFelice to Jeffrey Moore and Bailie Campbell 8/18/24	X	X	
10	Forwarded Email 8/21/24	X	X	

INVENTORY of EXHIBITS

Page 2 of 2

Caption:	SCDOR v. Market Hall, LLC d/b/a Soda City Market	Date/Time:	5/20/25/ 10:00 a.m.
Docket Number	24-ALJ-17-0391-IJ	Judge:	Lenski

[illegible]

Bailie Campbell

From: Hello Soda City <hello@sodacitysc.com>
Sent: Tuesday, April 16, 2024 11:19 AM
To: Bailie Campbell
Subject: Re: Soda City Market Vendors

Hello, that information will be available sometime Friday afternoon on our Fb page. It is a google drive document.

Thank you.

On Tue, Apr 16, 2024 at 8:10 AM Bailie Campbell <Bailie.Campbell@dor.sc.gov> wrote:

Good Morning,

I'm Bailie Campbell the Columbia Collections supervisor, I was wondering if you would be able to provide me a list of the vendors and vendors owners for this weeks (4/20/24) Soda City Market? If you have any questions you can also give me a call at 803-898-5754.

Thank you,



Bailie Campbell

Supervisor

Columbia Collections

803-898-5754 | mobile: 803-730-2880 | Bailie.Campbell@dor.sc.gov

South Carolina Department of Revenue | dor.sc.gov

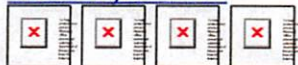
The content of this email and any attachments may be confidential and legally protected from disclosure. If you are not the intended recipient of this email, please reply immediately to notify the sender, then delete it from your system. You are prohibited from sharing any part of this message with a third party.



Olivia Pope
Business Manager, Soda City

hello@sodacitysc.com

sodacitysc.com



Soda City Rates & Dues

Whether you are a current vendor, brand new vendor, or seeking to be a part of our wonderful market, welcome to the Market Rate Sheet! This document will walk you through the general, annual, and monthly fees you will be expected to pay for selling your handmade goods at the Soda City Market.

Find all the [Market Due Dates](#) at the bottom of this document.
All invoices can either be paid by credit/debit card or check. Please email hello@sodacitysc.com for the mailing address.



General Participation Fees

So! You've been approved -- what's next? These fees will be included in the first invoice we send to you **after** you have submitted your date selections through the Monthly Sign-up. Look out for the Monthly Sign-up to arrive in your inbox around the 5th of each month.

The **Application Fee** is paid only once by brand-new vendors.

The **Annual Fee** secures your membership in the market from December 1st to the end of November each year. The fee is structured in a way that reduces as the year progresses, allowing vendors to join at different times.

If you wish to participate starting December 1st, the fee is \$129. This payment covers your membership for the entire market year, allowing you to enjoy all the benefits and opportunities the market offers.

For vendors joining in the middle of the year, there are discounted fees available. From June 1st through August 31st, the fee is reduced to \$99. This option is perfect for those who want to start during the summer months and onward.

If you decide to join the market between September 1st and October 30th, the fee further decreases to \$79. This is a great opportunity for vendors looking to participate in the fall season and onward.

Finally, from November 1st to November 30th, the fee is only \$40. This option is designed for vendors who want to showcase their products during the holiday season.

It's important to note that these fees are prorated, meaning they are calculated based on the remaining months of the market year. If you choose to join in July, for example, your fee will be adjusted accordingly to reflect the remaining months until the end of November.



Once the market year ends, the fee returns to its full price of \$129, and vendors can choose to renew their membership for the following year.

(Non-profits do not have to pay these fees.)

Application Fee

\$40

Annual Fee Breakdown

December 1 - May 31: \$129

June 1 - August 31: \$99

September 1 - October 30th: \$79

November 1 - November 30th: \$40



Booth Fees

Moving onto the bread and butter! So you've been approved and submitted your sign-up for the month, now what?

All of our vendors are separated into one of four categories depending on their power requirements: Standard vendor, Electrical Access vendor, Propane/Generator vendor, and Food Truck vendors. The rate for food trucks remains the same if you are power independent or need electrical access. In the Monthly Sign-up, select which of these best fits your requirements.

Each Saturday incurs one **Booth Fee**, assuming you need only one 10x10 space at the market. If you require more than one space, please list your needs in the 'Notes' section of the sign up form. **The Booth Fees differ in price depending on your vendor category.** These rates, as they are listed below, are considered the '**Early Bird**' rates under a 30% discount. Invoices left unpaid by their due dates will not be eligible for the discount, meaning the vendor must pay full price (30% increase) to participate in the market. **Nonprofits, booths-for-a-cause, and educational booths are granted one complimentary Saturday per month, if space allows.**

Standard Vendor

10'x10' Tent vendors who do not use power/propane at the market

\$69

Power Independent Vendors

Tent vendors & trailers who utilize propane/generators. Trailers will be charged \$5 per ft over the allotted 10' perimeters - up to 17'
\$79

Electrical Access Vendors

*Tent vendors & trailers who require access to a power box. Each vendor is allowed a **maximum of 2 outlets**. Trucks/trailers will be charged \$5 per ft over the allotted 10' perimeters - up to 17'*
ELECTRICAL ACCESS MUST BE APPROVED BY MARKET STAFF
\$79 + \$1 location fee

Food Truck Vendor

Any truck 20' or larger incurs an extra \$5 for every ft over 20' for each market on the invoice. This price includes trucks that use power boxes or are power-independent.
\$149



"Early Bird" Discount & Weekly Invoices

On the 5th of each month, vendors will receive an email with a link to the following month's sign-up form (eg: the sign-up form for April would be sent on March 5th, and so forth). If you are a brand new vendor, please be sure to check your spam/junk/promotional folders in case our emails are redirected there; you don't want to miss out on the sign-ups! The dates selected for the month will be consolidated in one invoice unless otherwise requested**. We encourage all vendors to take advantage of the early bird discount by signing up and paying their invoice promptly. This not only ensures you get the discounted rate but also helps us efficiently plan and organize the market.

If your payment is not received by 12 AM of the Due Date, your invoice is marked up to the full price. We kindly ask all vendors to allow 3-4 business days for staff to send your invoice after you submit your sign-up form. Please take this into consideration when signing up 3-4 business days before the due date. If you sign up within that timeframe, our staff may not be able to send you an invoice with the discounted rate due to the limited turnaround time.

**We understand that flexibility is important for vendors at Soda City Market. That's why we offer the option to divide the full-priced invoice into weekly payments, allowing vendors to pay on a week-by-week basis. This provides you with greater control over your payments and allows for better flexibility in managing your participation. Please note that choosing this option means you are ineligible for the early bird discount. If you prefer to receive weekly invoices, please input your request in the 'Notes/Requests' section of your monthly sign-up.

Caution, market spaces are often completely booked by vendors who pay for the entire month before the Due Date, therefore we would not be able to guarantee weekly vendor participation if the market is sold out of available spots.



Situational Fees

Rules keep Soda City operating as Columbia's most diverse and lively street market. If these rules are broken, the offense will incur one of these fees depending on the situation. Please refer to our [Market Rules](#) document for a more detailed explanation.

No-Show Fee

If a vendor is to sell on a Saturday but cannot come, we require them to notify us via email ASAP. The latest we accept a notification is 7PM Friday afternoon. This fine is charged if a vendor fails to notify staff of their absence. The fee must be paid before the vendor's next scheduled market date, even if they have paid previously for the rest of the month.

\$100

Late Arrival/Early Departure

Incur if a vendor still has their vehicle on the street after 8:30AM or has not completely broken down their booth and removed all of their equipment from street by 2PM.

\$50

Non-Compliance/Safety Hazard Fee

Any action taken by a vendor and deemed a safety hazard (for example, entering the market during setup/breakdown from the opposite direction, which interrupts the flow of traffic) or an inconvenience to market operations will incur this fee. The fee must be paid before the vendor's next scheduled market date, even if they have paid previously for the rest of the month.

\$50

Delayed Payment Fee

If a vendor signs up for the market but is unable to make payment until the day of the market or later, this fee will be added to their already existing invoice.

\$25

Returned Check Fee

If a vendor makes payment by check but it is returned

\$50



2024 Payment Due Dates

JANUARY - WED, JAN 3
FEBRUARY - WED, JAN 31
MARCH - WED, FEB 28
APRIL - WED, APR 3
MAY - WED, MAY 1
JUNE - WED, MAY 29
JULY - WED, JUL 3
AUGUST - WED, JUL 31
SEPTEMBER - WED, SEP 4
OCTOBER - WED, OCT 2
NOVEMBER - WED, OCT 30
DECEMBER - WED, DEC 4

Soda City retains the right to adjust the information on this document as deemed necessary. It is the vendor's responsibility to understand and agree to the rates and terms. These rates are subject to an increase at the end of November when all vendors must reapply.

HELLO FROM SODA CITY!

En Español: <http://bit.ly/2XvmppsA>

Hello! If you are considering applying, thank you! Please carefully read this document and if you feel this is the right market for you, apply [here](#). Successful applications remit a one-time Application Fee (\$40) and Annual Fee (\$129, see proration schedule [here](#)). These fees will be included in a vendor's first invoice.

Soda City is a producer-only market, if you grow or make something, you are eligible to apply. Acceptance is based on quality of product, degree of professionalism, reference, and needs in different market categories. If you are accepted, the quality and length of your tenure will depend on how well you adapt to the below rules and market culture in general. Nonprofit organizations, educational groups, and other not-for-profit 'booths for a cause' are eligible to apply.

If you've already been accepted, welcome! We are glad to host you at the best market in South Carolina. We want your experience to be as easy and profitable as possible – your income is our priority - that's the reason SODA CITY is the undisputed champ. This market started in 2004 with 6 vendors (some are still here!) on a rainy November morning, and now supports a roster of over 400 vendors who come and go throughout the year.

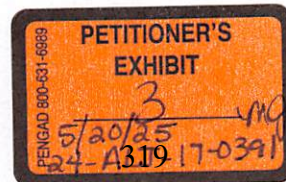
Soda City is a self-supporting market and operates without any public funds whatsoever, as we pay for all the city services provided.

City Business License - All vendors (other than farmers & nonprofits) are required to obtain a City of Columbia Business License before attending the market. They are located at the corner of Main and Washington Street. You may call them or visit their [website](#) if you have questions.

SC Retail License - All vendors (other than farmers & nonprofits) are required to obtain an SC Retail License in order to sell wares at the market. Instructions on how to do so can be found [here](#), and the DOR form is linked [here](#).

Rate Sheet/Pricing is [here](#). This document details each fee vendors must pay on a yearly, monthly, weekly, and situational basis in order to participate in the market. Vendors are financially responsible for all requested market dates. Please read through this document carefully.

Here's the drill for your days at the market



Please carefully read the following before your debut:

Map & Message: On Friday mornings, all vendors receive the 'Map and Message' -- particulars for the upcoming market. If you've signed up for the whole month, you are considered an 'Evergreen Vendor' and are guaranteed to keep your location if it is available and unclaimed by another**. The map is a 'live' document, so you can keep track of any changes. Reading this email guarantees a smooth market day. The map is also posted on our Facebook page and Twitter account.

Protocol: Arrive between 7am and 8am. If you are placed on the 1300 block, you must enter from Lady St. If you are placed in the 1400 block, you must enter from Washington St. If you are placed in the 1500 block, you must enter from Hampton St. If you are placed in the 1600 block, you must enter from Taylor St. Entering from the wrong direction will incur an initial warning, then a fee. The purpose of this is to safely keep all traffic entering and leaving in the same direction. **Go to your assigned space first** according to the map emailed to you. You will be assigned a booth number that will be marked in chalk on the street. **Second, unload your vehicle**, being cognizant of the cars behind you so your car/car-door isn't blocking someone from passing. **Third, park** on the third floor or above in the Cannon garage on Taylor St, and **fourth, only then return to set up your booth**. This helps keep the street clear and moving for so many vehicles and equipment. At precisely 8:30 am the street closes to vehicles, so make sure you allow enough time to unload and remove your vehicle. **Every week, some small blips occur – cars left from the night before must be towed, a vendor is relocated, car issues, etc. Don't panic, we are used to these things and all will be well by the opening bell. Find a staff member or police officer for assistance if you will be arriving late.*

Market hours are from 9am to 1pm, year-round, rain or shine. Vendors may break down no earlier than 1pm. If you have an emergency and must leave the market before 1pm, **notify our staff before leaving. Do not move or touch the police barricades.**

At the end of the market please **break down all equipment first**, clean your space if necessary (remember we are guests in this neighborhood!) **then retrieve your vehicle** to load for departure, entering and exiting from the same intersections as you did on arrival. Vendors driving the wrong direction incur a \$50 fine. *EXCEPTION: Some vendors prearrange with staff in accordance to where their service windows are located. ATTN: Vendors whose vehicles, equipment, or trash remain on the street after 2pm will incur a \$50 fine. You may also incur a ticket from the police. Soda City operates within the law at all times.*

If you need help just ask the staff - wearing a Soda City Staff lanyard-- or a neighboring vendor, everyone here is glad to lend you a hand or answer a question!

If something bad happens, **alert police first** and the staff *second*.

Hazardous Weather Contingency: Soda City Market runs every Saturday, rain or shine; however, the safety of each vendor shares our top priority next to vendor income. If Soda City staff should shut-down the market for inclement weather *during* operation,

full credit will be given to Evergreen vendors, applicable for the next month. Partial (half) credit will be granted towards regular vendors, applicable for the next month. Credits are only given to participating vendors of a market subject to shut-down during operation, not to vendors who cancel their attendance ahead of time. Credits will not be given in the event Soda City staff is ordered to shut-down the market by the City of Columbia officials and/or public safety officers.

Equipment: Vendors are not required to use a tent, however if a vendor so chooses to they must use a white 10x10 straight legged tent. If you need to do a few markets before obtaining one, we understand. *Please do not use large banners across the back of your tent as they interrupt the sight flow to the brick and mortar stores who host you.* Tables should have skirting to the ground. Per city fire regulations, tents must be weighted with 50lbs **per tent leg**. Business name, state retail license, city business license, and prices will be prominently displayed on signage or on individual items. Soda City does not provide vendor equipment. All equipment is the vendor's responsibility. The City, via the Fire Marshall onsite at every market, governs tents and power sources. Extension cords that cut across sidewalks are required to have proper coverings or a rug/mat to ensure the safety of pedestrians. [Here](#) are the regs regarding extension cords, and [here](#) are the regs regarding tents and propane or any other flame source, sections 5-8.

Food Truck and Trailer Regulations: Find Columbia-Richland Fire Dept. Regulations [here](#).

Waste Policy - Keep Cola Clean!: At Soda City Market, our shared duty is to leave zero traces behind. Leaving Main Street clean every Saturday morning is our responsibility and a testament to the high-quality professionalism expected of Columbia's longest-running street market. The green roll cart trash bins in the alley between the Marriott hotel and Paella South's new shopfront are for vendor use. The green roll carts dispersed throughout the market are for patron use only - do not throw waste into these bins. "Drains aren't Dumps" -- do not dump anything into the drains - not even water - or risk being permanently removed from the market. Cooking oil/grease can be taken to the [City of Columbia Public Works](#) for proper disposal at no charge.

Rules: These are them. By signing up for the market, you accept the rules as they are and as they change. This is a 'live' document, and is updated regularly. You implicitly hold SODA CITY, its staff, and the City of Columbia harmless from any legal actions against these entities. **Vendors participate at the sole discretion of SODA CITY.**

Rules regarding fruits and vegetables: Farmers are allowed to sell in- or out-of season produce, and Resellers (Pinhookers) are allowed to sell only out-of-season or never-in-season (oranges, bananas, avocados, etc.) produce. What is in or out of season is defined by the SCDA [here](#). In certain instances, exceptions are made at the discretion of SODA CITY in the interest of meeting customer needs.

Rules regarding on- or off-site cooking/prepared foods: Baked goods containing no meat or meat byproducts fall under the [Cottage Food Law](#). [Food & beverages with a "low-risk process" do not require a DHEC permit](#). All other foods and beverages are required to operate in a DHEC inspected facility. First, secure a letter from your chosen kitchen if you are using a facility someone else owns, or have your own facility inspected. Then, submit that letter to the SC Dept of Agriculture for an approval letter. Lastly, bring both documents and your tax return for the preceding year to the City of Columbia Business Office to obtain a business license.

Rules regarding pet food/treats: You are required to operate in compliance with the SC Commercial Feed Act and must meet federal regulations as well. By selling these products at the Soda City Market you are agreeing your business meets the requirements . [More info can be found here](#).

Format: Format is indicated in the *Map & Message*. Tents are placed either parallel to the curb or on the diagonal in a diamond shape. Spaces in *italics* on the vendor map are on the diagonal. If you need help placing your tent correctly, just ask a neighbor or staff. In either case, the setup needs to be uniform, so look at the whole section and make sure the lines and angles are consistent.

Nonprofits, Educational, & Informational "Booths for a Cause": In order to help more organizations, this is a space- and time-limited category, with a maximum of one appearance per month. They must have their nonprofit license or business license on hand at the market and are not permitted to sell wares unless approved by the Soda City team.

Special Events: Every so often we host special events at the Soda City Market during regular market hours. You will be given the option to participate within your monthly Sign Up Form.

Monthly Sign-Up Form: Around the 5th of every month, you'll receive a link to sign up for the following month, as well as the latest information about what's going on for the rest of the year. The sign-up link is also within the signature of every email we send, and in the weekly *Map & Message*.

Note: It is your responsibility to submit your sign up early enough to allow staff the required turnaround time to create and send your invoice before the [due date](#). Signing up 3-4 business days before the due date may not be eligible for the discount.

Invoicing: Signing up generates an emailed invoice within 3-4 business days, with a link for credit or debit card transactions. If you'd like to get invoiced for individual weeks, make a note of it in the Sign Up form. Find more information on this in the Rates & Dues Google document. If you need to mail your payment, please email hello@sodacitysc.com for the address.

Payments: All invoices are required to be paid **IN FULL** before Saturday's market. Partial payments are not permitted. If you arrive at the market without having paid your invoice in an attempt to participate, you will be turned away by security.

Market fees are non-refundable and non-exchangeable. If you must miss a market for which you've signed up, please contact us via email ASAP. This applies even if you have not yet paid and/or a weekly vendor. The latest you can notify us of your absence is 7 PM the Friday afternoon before the market; any time later is considered a No-Show. No-shows incur the \$100 No-Show Fee and will not be placed on the map for their following market dates until it is paid in full. It is the vendors responsibility to ensure any payment being sent by mail arrives in a timely manner. Booth fees are transferable within the same month if you must switch dates or cancel, but cannot be rolled over onto the following month; therefore forfeiting the fee. We do not permit vendors to sublease their spaces to other businesses without direct permission from Soda City staff.

Subleasing: No vendor shall sublease, sell or permit anyone to use their space.

Your staff includes Stephen (Market/Retail Manager), Karley (Market Assistant) Olivia (Business Manager), Erin (Director of Operations), Emile (Goodwill Ambassador), Eric Webster (Sanitation/Waste Management Engineer), Doug Baer (Soda City Extraordinaire) and various interns, volunteers, and temporary staff for special event days. If you need assistance from our staff during the market you can always flag down one of our police officers to locate them, or simply walk to our Merch Table for help.

Power: There are limited amounts of electrical outlets. Vendors who are approved for electricity will have access to **TWO (2)** standard 110v outlets. Farm and food vendors have priority given the nature of those products. Enclosed generators are not permitted unless attached to a food truck/trailer. Only 'Honda Super Quiet' or equivalent quiet-inverter generators (max 60 decibels) are allowed at the market. Vendors using louder generators will be sent home, so check your decibel output before using it at the Soda City Market.

*Note: As of 5/7/2024, Columbia has updated the power boxes at Soda City Market with GFCI 110v/15 amp outlets, replacing the old receptacles. These outlets automatically cut power under certain conditions, including 'nuisance tripping,' due to their enhanced safety features. Vendors are strongly encouraged to use QUIET-INVERTER generators (max 60 decibels), Goal Zero batteries, or propane-powered equipment to ensure uninterrupted service. **By using the new GFCI outlets, vendors acknowledge the risks and absolve Soda City Market of any liability should you experience complications with the City's power boxes.** It's recommended to test equipment for compatibility prior to market participation.*

Smoking/Intoxication: Don't.

Communication: please communicate via email to hello@sodacitysc.com. Market staff will reply promptly. Approved vendors will be given the option to join Soda City Market's private Discord server, allowing vendors to reach staff directly during market hours.

Vendor Relations: If there is a disagreement, and you are unable to resolve it between one another, please bring it to a staff member *before* things get heated. Losing your temper in public is a one-strike-and-you're-out offense. Yes, we can't believe this happens either.

Public Relations - You: Maintain a 'front-of-the-house' demeanor at all times during the market. Study the map in order to let customers know where the restrooms and ATM's are located. Get to know your police and fire marshals, and brick and mortar merchants. Actively engage on social media, using tags and hash-tags: #columbiasc #MainStreet #SodaCity #SodaCitySC #SodaCityMarket -- be sure to tag fellow vendors, too! Discrimination according to race, color, creed, sex, religion, sexual orientation, age, disability/chronic illness, or nationality is not tolerated, nor is disrespect or harassment toward market staff.

Public Relations – About You: Soda City maintains a round-the-clock professional PR program and reaches tens of thousands of people every week via newsletter, Facebook, twitter, Instagram, and online advertising in the Free Times. Please send information you'd like SODA CITY to share about you to hello@sodacitysc.com. Our rate at which subscribers open the newsletter (which goes to thousands of people who choose to receive it) is an unusually large 40% average – most companies are glad to achieve half that number. Our numbers on social media are similarly impressive.

Coupons, Sales & Discounts: If you'd like to offer a coupon, just send it in and we'll include it in the weekly newsletter! Since the newsletter is drafted on a weekly basis, please send us your content asap, preferably a month in advance, to guarantee your inclusion in the email!

Product Sales: If you are interested in selling any additional products apart from what has been approved at the market, please email hello@sodacitysc.com for approval. Selling unapproved items at the market is not allowed.

Busking General Rules: Buskers are welcome at no fee during the market as long as they understand this is a privilege, not a right, and abide by the following: 1) Be a good musician already! Had a few who thought it is a place to learn -- it is not. 2) Acoustic performances are permitted. All electronic and amplified sound requires Soda City Market's official approval under strictly enforced and controlled parameters. Click [here](#) for more info. 3) Perform appropriate material for a family environment. 4) Perform at a volume that is respectful to market vendors, customers, and fellow buskers. 5) Carry your City of Columbia Busking License (available at City Business Offices at the corner of Main and Washington Sts.) 6) If a Soda City vendor kindly requests for you to relocate for any particular reason, we ask that you respect their wishes in a professional manner.

Soda City reserves the right to rescind vendor participation at the market if these terms are broken or any reason Soda City sees fit. If a vendor is prepaid for the market and has their participation rescinded, Soda City will only refund half the total cost of the remaining 'booth fee'(s) and annual fee.

*** Evergreen vendor = present for every Saturday of the month. Evergreen vendors get first priority to an available spot on the map, given the location is available and not claimed by another Evergreen vendor for that month. Not all location requests are guaranteed. Evergreen vendors keep their consistent spot, barring a few blips outside of staff's control.*

SODA CITY MARKET 2023 Vendor Application

[Sign in to Google](#) to save your progress. [Learn more](#)

* Indicates required question

Tell us more about you!

Business Name*

Please write your business name in ALL CAPS and exclude terms such as 'LLC', 'S-Corp', etc.

Your answer

Your name(s)!*

Your answer

Email*

Your answer

Phone*

Please use dashes (ex: 803-555-5555)

Your answer

Production Address*

Where do you make your products? Full address with city, zip, etc. If you plan to sell cooked food (that is not protected by cottage food laws) please include the name & address of the DHEC approved kitchen you are working from.

Your answer

Website Link*

Please include a direct link.

Your answer

Instagram Link

Please include a direct link.

Your answer

Facebook Link

Please include a direct link.

Your answer



Accept CC?*

Will you be able to accept card transactions at the Soda City market?

Your answer

Category*

Farmer (Grow and sell your own product exclusively)

Resell Produce/Fruit (out of season/exotic)

Artisan (cool stuff to use)

Artists (cool stuff to admire)

Antiques and Collectibles

Food/Bev/Prepared Off-Site

Food/Bev/Prepared On-Site

Lawn & Garden

Non-Profit

Vintage, Antique, or Refurbished

Booth-for-a-cause / Educational / Informational

City of Columbia Business License?*

YES

NO

N/A (Farmer)

SC Retail License?*

YES

NO

N/A (Farmer)

DHEC License? (Prepared Food/Bev only)*

YES

NO

EXEMPT UNDER COTTAGE PRODUCTION LAW

N/A WE ARE NOT FOOD/BEV VENDORS

Business Insurance?*

(Food/Bev only)

YES

NO

In a few words, what do you make?*

Your answer

What will your Market 'Set Up' look like?*

Please select one of the following that best suits your business model for the market. We will reach out inquiring for further details if necessary.

Your equipment can fit in a single 10x10 space.

Your equipment requires more than one 10x10 space.

You plan to bring a TRAILER to the market to display/sell your products.

You plan to bring a FOOD TRUCK to the market to display/sell your products.

Do you already have a design for your booth?*

Expedite the application process by emailing photos of your intended booth display to 'hello@sodacitysc.com'. Please use the subject line '[BUSINESS NAME] - Booth Display' with your business name attached.

Yes, and I will follow up with photos.

No, but I will follow up with photos once I have the equipment together.

Power Use/Type?*

If you plan on using electricity or another power source, for cooking or otherwise, at the market, please tell us about your setup, including dimensions if other than 10x10, and what power source you require.

NONE

PROPANE - select this if you utilize propane and are NOT a truck/trailer

GENERATOR - select this if you utilize a quiet inverter generator and are NOT a truck/trailer

110V (TYPICAL, 15A, THREE PRONG PLUG) Only select this if you are NOT a truck/trailer

220V (30A ONLY, select this if you use a 220V plug and are NOT a food truck/trailer)

FOOD TRUCK (select this if you use a 220V, 30/50A, plug)

FOOD TRUCK (select this if you use a 110V, 15A, plug)

FOOD TRUCK (select this if you operate from a quiet inverter generator or propane)

TRAILER (select this if you use a 220V, 30/50A, plug)

TRAILER (select this if you use a 110V, 15A, plug)

TRAILER (select this if you operate from a quiet inverter generator or propane)

TRAILER (select this if you do not need power)

Generator Information Required

We only accept Honda SuperQuiet (OR EQUIVALENT) generators at the Soda City market.

Please list the BRAND, MAKE, MODEL & DECIBEL LEVEL of the exact generator you plan to bring to the market. If you do not plan to bring a generator, please skip.

Your answer

Food Truck & Trailer Information Required

If you plan to bring a Food Truck or a Trailer to Soda City, please include the servicing side and the dimensions of your equipment. This include the length and width, *including* any tongues, hitches, or protrusions which we must account for. If you do not plan to bring a Food Truck or Trailer, please skip.

Your answer

You're almost done! One last thing, how did you hear about Soda City?*

Your answer

Back

Submit

Page 2 of 2

Clear form

Never submit passwords through Google Forms.

This form was created inside of Soda City. [Report Abuse](#)

Forms

1350

dor.sc.gov



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SUMMONS TO TESTIFY
AND/OR PRODUCE RECORDS**

FS-24
(Rev. 7/13/23)
2011

Date June 5, 2024

To: Soda City Market

In the matter of:

Elevation Catering LLC / Bubblelicious Waffles LLC

Documents to be ProducedYou are hereby summoned to produce the below specified documents and records: **See Exhibit "A"**

Place and Time for production:

South Carolina Department of Revenue- 300 Outlet Pointe Blvd Columbia SC 29210 Attn: Bailie Campbell

Date: Wednesday June 12, 2024

Time: 10:00 a.m.

Issued under authority of Section 12-4-330 and Section 12-54-110, Code of Laws of South Carolina, 1976, as amended.

Bailie Campbell	Columbia	803-898-5754
Name of SCDOR Representative	Office	Phone

Signature of SCDOR Representative

FAILURE TO COMPLY MAY RESULT IN YOUR BEING HELD IN CONTEMPT OF COURT.

Failure to comply with this Summons will render you liable for judicial proceedings before the South Carolina Administrative Law Court pursuant to S.C. Code § 12-54-110(d) to enforce the requirements of this Summons. The proceeding may result in your being held in Contempt of Court.

For production of documents: You are required to make a diligent search of all records and documents that are in your possession, custody, or control. This includes documents in the possession of attorneys, accountants, affiliates, advisors, representatives, or others directly or indirectly employed by you, hired by you, or in any way connected with you or your representatives, and anyone else otherwise subject to your control. Documents and records are defined in Rule 1001, South Carolina Rules of Evidence.

Each separate summons must be answered separately. If a document has any change, notation, or modification, you must produce it. Each non-identical document is a separate document and must be produced.



Exhibit "A"

The Taxpayer in this matter is: Elevation Catering LLC/Bubblelicious Waffles LLC(Cedric McEachin,Felicia Mack)

As to the Taxpayer, produce all of the following documents that are in your possession or control.

- **All Business Records** related to Contracts/agreement/applications w/ Elevation CateringLLC/ Bubblelicious for the period Jan 2020- Current
- **A copy of all Titles** evidencing any ownership interest by the Taxpayer in personal property (anything other than land) and for each, produce a copy of the most recent ad valorem tax bill. In lieu of producing a copy of the actual titles, you may produce a list of each item of personal property, and the list should contain sufficient information to identify both the specific property as well as the present location of the property. Identifying information for the personal property should include such things as Make, Model, Year, VIN, Tag Number, Serial Number, or any other unique number that identifies the property.
- For each **Bank Account** of any kind in which the Taxpayer has an ownership interest, including, but not limited to, every checking account, savings account, money market account, and produce a copy of the last month's bank statement. If not all bank statements are available, you are required to produce a list containing all of the accounts. For each account, the list must include the name of the financial institution, the routing number, and the account number.
- **A list of the Taxpayer's Current Employers.** The list should contain the name, address, and telephone number of each employer, the amount received from each employer per week or month. If a list is not available or not in existence, you are required to bring the last or latest written document(s), of any kind, that includes any piece of the aforementioned requested information.

•

SELECTED STATUTES

S.C. Code Ann. Section 12-4-330. Witnesses before department.

(A) The director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.

(B) The director may cause the deposition of witnesses residing within or without the State or absent from the State to be taken upon notice to the interested party, if any, in the manner that depositions of witnesses are taken in civil actions pending in the circuit court in any matter which the department has authority to investigate or determine.

(C) Oaths to witnesses may be administered by the department. A person who testifies falsely in a matter under consideration by the department is guilty of and, upon conviction, will be punished for perjury.

(D) An officer who serves summons or subpoenas and a witness appearing before the Department of Revenue receive the same compensation as an officer and a witness in the circuit court. The department may incur and pay the expense of obtaining expert witnesses or of other evidence for use by the department in a judicial or administrative proceeding. This compensation and expert witness expense must be paid upon certificate of the department by the State Treasurer, by drawing upon funds from the tax on income as provided by Section 12-6-510.

(E) Out-of-state appraisers serving as witnesses are not required to be licensed or certified in this State. For purposes of this section, out-of-state appraisers are defined as appraisers with a business address outside of this State.

(F) The director of the Department of Revenue and the officers designated by the director may administer oaths to any person or take acknowledgments of any person in respect of any return or report required by this title or the rules and regulations of the department.

S.C. Code Ann. Section 12-54-110. Power of department to summon taxpayer or other person; remedy for failure to comply with summons.

(A) The department may summon:

(1) a person who:

(a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required;

(b) delivers a return that the department considers erroneous; or

(c) refuses to allow an authorized agent of the department to examine his books and records;

(2) another person having possession, care, or custody of books of account containing entries relating to the business of such person; or

(3) another person it considers proper.

(B) The summons may demand that the person appear before the department and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the department.

(C) The summons must be served by an authorized agent of the department by delivering an attested copy to the person in hand or leaving the copy at the person's last or usual place of abode. When the summons requires the production of books and returns, it is sufficient if the books are described with reasonable certainty.

(D) If a person summoned pursuant to this section neglects or refuses to obey the summons, the department may apply to the ALC for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

S.C. Code Ann. Section 1-23-600. Hearing and Proceedings.

* * *

(G) Notwithstanding another provision of law, the Administrative Law Court has jurisdiction to review and enforce an administrative process issued by an agency or by a department of the executive branch of government, as defined in Section 1-30-10, such as a subpoena, administrative search warrant, cease and desist order, or other similar administrative order or process. A department or agency of the executive branch of government authorized by law to seek an administrative process may apply to the Administrative Law Court to issue or enforce an administrative process. A party aggrieved by an administrative process issued by a department or agency of the executive branch of government may apply to the Administrative Law Court for relief from the process as provided in the Rules of the Administrative Law Court.

APPLICABLE COURT RULES

In addition to the statutes above, these rules in the South Carolina Rules of Civil Procedure (SCRCP) govern the authority of the Department to issue a summons: Rule 26 (general provisions governing discovery); Rule 30 (depositions upon oral examination); Rule 34 (production of documents and things); and Rule 45 (subpoenas).

Also, Rule 68 of the Rules of Procedure for the Administrative Law Court (RPALC) requires an Administrative Law Judge to apply the SCRCP to resolve questions not addressed by the RPALC.

CERTIFICATE OF SERVICE OF SUMMONS

I hereby certify that I served the summons on which the reverse is the original.

Date Summons Served

6/8/24

Time

8:31 AM

HOW
SUMMONS
WAS
SERVED

(Check One)



I handed the attested copy to the person, business, or entity to whom it was directed.



I left the attested copy with the following person at the business to whom it was directed:

Stephen Ruxton

NAME

ADDRESS



I left the attested copy with the following person at the last and usual abode of the person, business, or entity to whom it was directed:

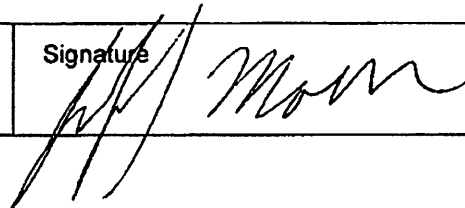
NAME

ADDRESS

SCDOR Representative Title

RO

Signature



1350

dor.sc.gov



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SUMMONS TO TESTIFY
AND/OR PRODUCE RECORDS**

FS-24
(Rev. 7/13/23)
2011

Date June 8, 2024

To: Market Hall LLC DBA Soda City Market

In the matter of:

Soda City Market Vendor Application and Attendance

Documents to be ProducedYou are hereby summoned to produce the below specified documents and records: **See Exhibit "A"**

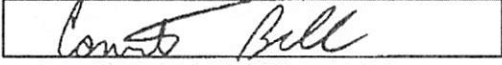
Place and Time for production:

SCDOR 300 Outlet Point Blvd Columbia SC 29210 Attn: Courtney Bell or E-mail Courtney.Bell@Dor.SC.Gov

Date: Friday, June 28, 2024

Time: 1:00 p.m.

Issued under authority of Section 12-4-330 and Section 12-54-110, Code of Laws of South Carolina, 1976, as amended.

Courtney Bell	Columbia	803-898-5184
Name of SCDOR Representative	Office	Phone
		
Signature of SCDOR Representative		

FAILURE TO COMPLY MAY RESULT IN YOUR BEING HELD IN CONTEMPT OF COURT.

Failure to comply with this Summons will render you liable for judicial proceedings before the South Carolina Administrative Law Court pursuant to S.C. Code § 12-54-110(d) to enforce the requirements of this Summons. The proceeding may result in your being held in Contempt of Court.

For production of documents: You are required to make a diligent search of all records and documents that are in your possession, custody, or control. This includes documents in the possession of attorneys, accountants, affiliates, advisors, representatives, or others directly or indirectly employed by you, hired by you, or in any way connected with you or your representatives, and anyone else otherwise subject to your control. Documents and records are defined in Rule 1001, South Carolina Rules of Evidence.

Each separate summons must be answered separately. If a document has any change, notation, or modification, you must produce it. Each non-identical document is a separate document and must be produced.



SELECTED STATUTES

S.C. Code Ann. Section 12-4-330. Witnesses before department.

(A) The director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.

(B) The director may cause the deposition of witnesses residing within or without the State or absent from the State to be taken upon notice to the interested party, if any, in the manner that depositions of witnesses are taken in civil actions pending in the circuit court in any matter which the department has authority to investigate or determine.

(C) Oaths to witnesses may be administered by the department. A person who testifies falsely in a matter under consideration by the department is guilty of and, upon conviction, will be punished for perjury.

(D) An officer who serves summons or subpoenas and a witness appearing before the Department of Revenue receive the same compensation as an officer and a witness in the circuit court. The department may incur and pay the expense of obtaining expert witnesses or of other evidence for use by the department in a judicial or administrative proceeding. This compensation and expert witness expense must be paid upon certificate of the department by the State Treasurer, by drawing upon funds from the tax on income as provided by Section 12-6-510.

(E) Out-of-state appraisers serving as witnesses are not required to be licensed or certified in this State. For purposes of this section, out-of-state appraisers are defined as appraisers with a business address outside of this State.

(F) The director of the Department of Revenue and the officers designated by the director may administer oaths to any person or take acknowledgments of any person in respect of any return or report required by this title or the rules and regulations of the department.

S.C. Code Ann. Section 12-54-110. Power of department to summon taxpayer or other person; remedy for failure to comply with summons.

(A) The department may summon:

(1) a person who:

(a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required;

(b) delivers a return that the department considers erroneous; or

(c) refuses to allow an authorized agent of the department to examine his books and records;

(2) another person having possession, care, or custody of books of account containing entries relating to the business of such person; or

(3) another person it considers proper.

(B) The summons may demand that the person appear before the department and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the department.

(C) The summons must be served by an authorized agent of the department by delivering an attested copy to the person in hand or leaving the copy at the person's last or usual place of abode. When the summons requires the production of books and returns, it is sufficient if the books are described with reasonable certainty.

(D) If a person summoned pursuant to this section neglects or refuses to obey the summons, the department may apply to the ALC for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

S.C. Code Ann. Section 1-23-600. Hearing and Proceedings.

* * *

(G) Notwithstanding another provision of law, the Administrative Law Court has jurisdiction to review and enforce an administrative process issued by an agency or by a department of the executive branch of government, as defined in Section 1-30-10, such as a subpoena, administrative search warrant, cease and desist order, or other similar administrative order or process. A department or agency of the executive branch of government authorized by law to seek an administrative process may apply to the Administrative Law Court to issue or enforce an administrative process. A party aggrieved by an administrative process issued by a department or agency of the executive branch of government may apply to the Administrative Law Court for relief from the process as provided in the Rules of the Administrative Law Court.

APPLICABLE COURT RULES

In addition to the statutes above, these rules in the South Carolina Rules of Civil Procedure (SCRCP) govern the authority of the Department to issue a summons: Rule 26 (general provisions governing discovery); Rule 30 (depositions upon oral examination); Rule 34 (production of documents and things); and Rule 45 (subpoenas).

Also, Rule 68 of the Rules of Procedure for the Administrative Law Court (RPALC) requires an Administrative Law Judge to apply the SCRCP to resolve questions not addressed by the RPALC.

Exhibit "A"

The Taxpayer in this matter is: Market Hall LLC DBA Soda City Market

As to the Taxpayer, produce all of the following documents that are in your possession or control:

- All **Business Records** related to Soda City Market Vendor Applications for the period 2024
- Owner Name - Vendor Name - E-mail - Phone Number- Production Address - Website Link - Vendor Category - SC Retail License - Dates of Vendor Attendance

CERTIFICATE OF SERVICE OF SUMMONS

I hereby certify that I served the summons on which the reverse is the original.

Date Summons Served

6/8/24

Time

8:31 AM

HOW
SUMMONS
WAS
SERVED

(Check One)



I handed the attested copy to the person, business, or entity to whom it was directed.



I left the attested copy with the following person at the business to whom it was directed:

Stephen Ruxton

NAME

ADDRESS



I left the attested copy with the following person at the last and usual abode of the person, business, or entity to whom it was directed:

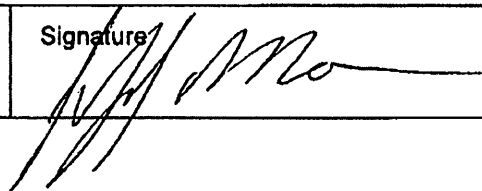
NAME

ADDRESS

SCDOR Representative Title

RO

Signature





DEPARTMENT OF REVENUE
**SUMMONS TO TESTIFY
AND/OR PRODUCE RECORDS**

Date August 15, 2024

To Market Hall LLC DBA Soda City Market Attn: Emile Deflice

In the matter of

Elevation Catering LLC and Bubblelicious Waffles LLC (Cedric McEachin/ Felicia Mack)

Documents to be Produced

You are hereby summoned to produce the below specified documents and records: **See Exhibit "A"**

Place and Time for production:

SCDOR- 300A Outlet Pointe Blvd. Columbia, SC 29210 Attn: Bailie Campbell or Bailie.Campbell@dor.sc.gov

Date August 30, 2024

Time: 12:00 p.m.

Issued under authority of Section 12-4-330 and Section 12-54-110, Code of Laws of South Carolina, 1976, as amended.

Bailie Campbell	Columbia	803-898-5754
Name of SCDOR Representative	Office	Phone

Bailie Campbell
Signature of SCDOR Representative

FAILURE TO COMPLY MAY RESULT IN YOUR BEING HELD IN CONTEMPT OF COURT.

Failure to comply with this Summons will render you liable for judicial proceedings before the South Carolina Administrative Law Court pursuant to S.C. Code § 12-54-110(d) to enforce the requirements of this Summons. The proceeding may result in your being held in Contempt of Court.

For production of documents: You are required to make a diligent search of all records and documents that are in your possession, custody, or control. This includes documents in the possession of attorneys, accountants, affiliates, advisors, representatives, or others directly or indirectly employed by you, hired by you, or in any way connected with you or your representatives, and anyone else otherwise subject to your control. Documents and records are defined in Rule 1001, South Carolina Rules of Evidence.

Each separate summons must be answered separately. If a document has any change, notation, or modification, you must produce it. Each non-identical document is a separate document and must be produced.



The Taxpayer in this matter is: Elevation Catering LLC&Bubblelicious Waffles LLC Cedric McEachin/Felicia Mack

As to the Taxpayer, produce all of the following documents that are in your possession or control:

- **All Business Records** related to contracts/agreements/application with the above entity and Market Hall LLC for the period January- July 2024
- **Copies of all Business Record** related to Elevation Catering LLC, Bubblelicious Waffles LLC, Cedric McEachin, and Felicia Mack for the period of January 2020 through July 2024 These Business Records include, but are not limited to contracts, agreements with Market Hall LLC , or vendor applications to be a member of the Soda City Market.

S.C. Code Ann. Section 12-4-330. Witnesses before department.

(A) The director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.

(B) The director may cause the deposition of witnesses residing within or without the State or absent from the State to be taken upon notice to the interested party, if any, in the manner that depositions of witnesses are taken in civil actions pending in the circuit court in any matter which the department has authority to investigate or determine.

(C) Oaths to witnesses may be administered by the department. A person who testifies falsely in a matter under consideration by the department is guilty of and, upon conviction, will be punished for perjury.

(D) An officer who serves summons or subpoenas and a witness appearing before the Department of Revenue receive the same compensation as an officer and a witness in the circuit court. The department may incur and pay the expense of obtaining expert witnesses or of other evidence for use by the department in a judicial or administrative proceeding. This compensation and expert witness expense must be paid upon certificate of the department by the State Treasurer, by drawing upon funds from the tax on income as provided by Section 12-6-510.

(E) Out-of-state appraisers serving as witnesses are not required to be licensed or certified in this State. For purposes of this section, out-of-state appraisers are defined as appraisers with a business address outside of this State.

(F) The director of the Department of Revenue and the officers designated by the director may administer oaths to any person or take acknowledgments of any person in respect of any return or report required by this title or the rules and regulations of the department.

S.C. Code Ann. Section 12-54-110. Power of department to summon taxpayer or other person; remedy for failure to comply with summons.

(A) The department may summon:

(1) a person who:

(a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required;

(b) delivers a return that the department considers erroneous; or

(c) refuses to allow an authorized agent of the department to examine his books and records;

(2) another person having possession, care, or custody of books of account containing entries relating to the business of such person; or

(3) another person it considers proper.

(B) The summons may demand that the person appear before the department and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the department.

(C) The summons must be served by an authorized agent of the department by delivering an attested copy to the person in hand or leaving the copy at the person's last or usual place of abode. When the summons requires the production of books and returns, it is sufficient if the books are described with reasonable certainty.

(D) If a person summoned pursuant to this section neglects or refuses to obey the summons, the department may apply to the ALC for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

S.C. Code Ann. Section 1-23-600. Hearing and Proceedings.

(G) Notwithstanding another provision of law, the Administrative Law Court has jurisdiction to review and enforce an administrative process issued by an agency or by a department of the executive branch of government, as defined in Section 1-30-10, such as a subpoena, administrative search warrant, cease and desist order, or other similar administrative order or process. A department or agency of the executive branch of government authorized by law to seek an administrative process may apply to the Administrative Law Court to issue or enforce an administrative process. A party aggrieved by an administrative process issued by a department or agency of the executive branch of government may apply to the Administrative Law Court for relief from the process as provided in the Rules of the Administrative Law Court.

APPLICABLE COURT RULES

In addition to the statutes above, these rules in the South Carolina Rules of Civil Procedure (SCRCP) govern the authority of the Department to issue a summons: Rule 26 (general provisions governing discovery); Rule 30 (depositions upon oral examination); Rule 34 (production of documents and things); and Rule 45 (subpoenas).

Also, Rule 68 of the Rules of Procedure for the Administrative Law Court (RPALC) requires an Administrative Law Judge to apply the SCRCP to resolve questions not addressed by the RPALC.

DEPARTMENT OF REVENUE
**SUMMONS TO TESTIFY
AND/OR PRODUCE RECORDS****FS-24**
(Rev. 7/13/23)
2011

Date August 15, 2024

To Market Hall LLC DBA Soda City Market Attn: Emile Defice

In the matter of

Soda City Market vendor application information

Documents to be ProducedYou are hereby summoned to produce the below specified documents and records: **See Exhibit "A"**

Place and Time for production:

SCDOR- 300A Outlet Pointe Blvd. Columbia, SC 29210 Attn: Bailie Campbell or Bailie.Campbell@dor.sc.gov

Date: August 30, 2024

Time: 12:00 p.m.

Issued under authority of Section 12-4-330 and Section 12-54-110, Code of Laws of South Carolina, 1976, as amended.

Bailie Campbell	Columbia	803-898-5754
Name of SCDOR Representative	Office	Phone
Bailie Campbell		
Signature of SCDOR Representative		

FAILURE TO COMPLY MAY RESULT IN YOUR BEING HELD IN CONTEMPT OF COURT.

Failure to comply with this Summons will render you liable for judicial proceedings before the South Carolina Administrative Law Court pursuant to S.C. Code § 12-54-110(d) to enforce the requirements of this Summons. The proceeding may result in your being held in Contempt of Court.

For production of documents: You are required to make a diligent search of all records and documents that are in your possession, custody, or control. This includes documents in the possession of attorneys, accountants, affiliates, advisors, representatives, or others directly or indirectly employed by you, hired by you, or in any way connected with you or your representatives, and anyone else otherwise subject to your control. Documents and records are defined in Rule 1001, South Carolina Rules of Evidence.

Each separate summons must be answered separately. If a document has any change, notation, or modification, you must produce it. Each non-identical document is a separate document and must be produced.



The Taxpayer in this matter is: Market Hall LLC DBA Soda City Market

As to the Taxpayer, produce all of the following documents that are in your possession or control

- **All Business Records** related to All Soda City Market Vendor Applications for the period January- July 2024
- **- Owner Name- Vendor Name- E-mail- Phone Number- Production Address- Website Link- Vendor Category- SC Retail License Number- Frequency of a vendors participation at Soda City (per their application)**
- Copies of all Soda City Market Vendor Applications for the period of January 2024 through July 2024.
- Copies of all documents listing the business information for every Soda City vendor or member for 2024, to include the vendors name, email address, phone number, business name (legal and d/b/a), production address, website link(s), vendor category, SC Retail License number, and frequency of the vendors participation of Soda City Market in 2024.

S.C. Code Ann. Section 12-4-330. Witnesses before department.

(A) The director may summon witnesses to appear and give testimony and to produce records, books, papers, and documents relating to any matters which the department has authority to investigate or determine.

(B) The director may cause the deposition of witnesses residing within or without the State or absent from the State to be taken upon notice to the interested party, if any, in the manner that depositions of witnesses are taken in civil actions pending in the circuit court in any matter which the department has authority to investigate or determine.

(C) Oaths to witnesses may be administered by the department. A person who testifies falsely in a matter under consideration by the department is guilty of and, upon conviction, will be punished for perjury.

(D) An officer who serves summons or subpoenas and a witness appearing before the Department of Revenue receive the same compensation as an officer and a witness in the circuit court. The department may incur and pay the expense of obtaining expert witnesses or of other evidence for use by the department in a judicial or administrative proceeding. This compensation and expert witness expense must be paid upon certificate of the department by the State Treasurer, by drawing upon funds from the tax on income as provided by Section 12-6-510.

(E) Out-of-state appraisers serving as witnesses are not required to be licensed or certified in this State. For purposes of this section, out-of-state appraisers are defined as appraisers with a business address outside of this State.

(F) The director of the Department of Revenue and the officers designated by the director may administer oaths to any person or take acknowledgments of any person in respect of any return or report required by this title or the rules and regulations of the department.

S.C. Code Ann. Section 12-54-110. Power of department to summon taxpayer or other person; remedy for failure to comply with summons.

(A) The department may summon:

(1) a person who:

(a) is required to make a return or obtain a license pursuant to the provisions of law administered by the department and who fails to do so at the time required;

(b) delivers a return that the department considers erroneous; or

(c) refuses to allow an authorized agent of the department to examine his books and records;

(2) another person having possession, care, or custody of books of account containing entries relating to the business of such person; or

(3) another person it considers proper.

(B) The summons may demand that the person appear before the department and produce the books at a time and place named in the summons and to give testimony and answer questions under oath relating to a tax or other matter administered by the department.

(C) The summons must be served by an authorized agent of the department by delivering an attested copy to the person in hand or leaving the copy at the person's last or usual place of abode. When the summons requires the production of books and returns, it is sufficient if the books are described with reasonable certainty.

(D) If a person summoned pursuant to this section neglects or refuses to obey the summons, the department may apply to the ALC for an attachment against him for contempt. Any administrative law judge may hear the application and, if satisfactory proof is made, shall issue an attachment directed to the sheriff of the county in which the person resides for his arrest. When the person is brought before him, the judge shall proceed to a hearing of the case and may enforce obedience to the requirements of the summons by making an order consistent with existing laws for the punishment of contempt.

S.C. Code Ann. Section 1-23-600. Hearing and Proceedings.

(G) Notwithstanding another provision of law, the Administrative Law Court has jurisdiction to review and enforce an administrative process issued by an agency or by a department of the executive branch of government, as defined in Section 1-30-10, such as a subpoena, administrative search warrant, cease and desist order, or other similar administrative order or process. A department or agency of the executive branch of government authorized by law to seek an administrative process may apply to the Administrative Law Court to issue or enforce an administrative process. A party aggrieved by an administrative process issued by a department or agency of the executive branch of government may apply to the Administrative Law Court for relief from the process as provided in the Rules of the Administrative Law Court.

APPLICABLE COURT RULES

In addition to the statutes above, these rules in the South Carolina Rules of Civil Procedure (SCRCP) govern the authority of the Department to issue a summons: Rule 26 (general provisions governing discovery); Rule 30 (depositions upon oral examination); Rule 34 (production of documents and things); and Rule 45 (subpoenas).

Also, Rule 68 of the Rules of Procedure for the Administrative Law Court (RPALC) requires an Administrative Law Judge to apply the SCRCP to resolve questions not addressed by the RPALC.

Bailie Campbell

From: Emile DeFelice <emile@sodacitysc.com>
Sent: Sunday, August 18, 2024 11:41 AM
To: Jeffrey Moore; Bailie Campbell
Cc: Hello Soda City; Erin Curtis; Felicia Jamison; elevationcateringllc@gmail.com
Subject: [EXTERNAL] SCDOR Request for business records
Attachments: Elevation Vendor Records.xls

This Message Is From an External Sender

This email came from outside the SCDOR. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Cedric, the SCDOR informs my company that they want business records related to you. They are visiting the homes of our staff and me, invading our privacy, presenting documents and so forth, and it has the potential to cause us unnecessary expenses and time.

We need you to address this with the SCDOR immediately, as in tomorrow, Monday morning, and to truthfully absolve Soda City Market of any wrongdoing on your behalf.

Attached herein are the complete and unaltered records of our business with you - Elevation Catering - and cc'd to the people who want them at the DoR. We have no records regarding Bubblicious, so maybe that is a dba name. Nor do we have any other records under your name or Felicia Jamison or your respective email addresses. To the DoR - the list of market vendors is *publicly available* information recorded over the years on our Facebook page on the maps published every Thursday or Friday.

Until this is resolved, meaning our company is eliminated from this inquiry, your business is suspended from participation at Soda City Market. If we incur expenses on your behalf, we will hold you responsible for them, as stated in the Market Rules, to which you agree by checking that box each time you sign up for a market.

Thank you for your cooperation and immediate action to resolve our role in this matter, and we look forward to your return to the market.

Emile DeFelice



Customer: Elevation Catering Type: All transactions Status: All statuses Delivery

Date	Type	No.	Customer	Memo	Amount	Status
08/31/2024	Invoice	27454	Elevation Catering		103.00	open
				Paid via QuickBooks Payments:		
08/12/2024	Payment		Elevation Catering	Payment ID 164302	-133.90	applied
08/10/2024	Invoice	27402	Elevation Catering		133.90	paid
08/03/2024	Invoice	27327	Elevation Catering		103.00	paid
				Paid via QuickBooks Payments:		
08/02/2024	Payment		Elevation Catering	Payment ID 160718	-103.00	applied
08/01/2024	Invoice	27099	Elevation Catering		100.00	paid
				Paid via QuickBooks Payments:		
07/31/2024	Payment		Elevation Catering	Payment ID 111902	-135.20	applied
				Paid via QuickBooks Payments:		
07/22/2024	Payment		Elevation Catering	Payment ID 110949	-100.00	applied
07/13/2024	Invoice	27173	Elevation Catering		135.20	paid
07/13/2024	Invoice	27067	Elevation Catering	Voided	0.00	void
				Paid via QuickBooks Payments:		
07/12/2024	Payment		Elevation Catering	Payment ID 170784	-104.00	applied
07/03/2024	Invoice	27044	Elevation Catering		104.00	paid
				Paid via QuickBooks Payments:		
06/22/2024	Payment		Elevation Catering	Payment ID 133070	-103.00	applied
06/22/2024	Invoice	26906	Elevation Catering		103.00	paid
				Paid via QuickBooks Payments:		
05/16/2024	Payment		Elevation Catering	Payment ID 826405	-776.10	applied
05/01/2024	Invoice	26471	Elevation Catering		776.10	paid

04/13/2024	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 131807	-520.00 applied
04/12/2024	Invoice	26246	Elevation Catering		520.00 paid
04/11/2024	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 165635	-260.00 applied
03/23/2024	Invoice	26137	Elevation Catering		260.00 paid
03/20/2024	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 101040	-520.00 applied
03/02/2024	Invoice	25974	Elevation Catering		520.00 paid
02/28/2024	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 167968	-260.00 applied
02/24/2024	Invoice	25807	Elevation Catering		260.00 paid
02/03/2024	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 794927	-517.40 applied
02/01/2024	Invoice	25684	Elevation Catering		517.40 paid
01/09/2024	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 110891	-520.00 applied
01/03/2024	Invoice	25511	Elevation Catering		520.00 paid
12/27/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 154639	-520.00 applied
12/23/2023	Invoice	25424	Elevation Catering		520.00 paid
12/01/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 152681	-729.00 applied
12/01/2023	Invoice	25312	Elevation Catering		729.00 paid

11/10/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 073150	-721.50 applied
11/01/2023	Invoice	25067	Elevation Catering		721.50 paid
10/03/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 434388	-370.00 applied
10/03/2023	Invoice	24789	Elevation Catering		370.00 paid
09/30/2023	Invoice	24560	Elevation Catering	Voided	0.00 void
09/27/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 201183	-27.04 applied
09/23/2023	Invoice	24559	Elevation Catering		357.24 paid
09/22/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 571111	-330.20 applied
09/09/2023	Invoice	24557	Elevation Catering		240.50 paid
09/08/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 684852	-240.50 applied
09/01/2023	Invoice	24556	Elevation Catering		185.00 paid
08/30/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 548000	-185.00 applied
08/26/2023	Invoice	24357	Elevation Catering	Voided	0.00 void
08/19/2023	Invoice	24307	Elevation Catering		239.20 paid
08/18/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 140136	-193.70 applied
08/18/2023	Invoice	24432	Elevation Catering		193.70 paid
08/18/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 732561	-239.20 applied

07/29/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 805069	-240.50 applied
07/29/2023	Invoice	24231	Elevation Catering		240.50 paid
07/13/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 814671	-240.50 applied
06/24/2023	Invoice	23806	Elevation Catering		240.50 paid
06/10/2023	Invoice	23805	Elevation Catering		240.50 paid
06/09/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 726538	-240.50 applied
06/02/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 610410	-240.50 applied
06/01/2023	Invoice	23804	Elevation Catering		240.50 paid
05/13/2023	Invoice	23563	Elevation Catering		408.20 paid
05/11/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 150602	-408.20 applied
04/29/2023	Invoice	23367	Elevation Catering		240.50 paid
04/28/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 663237	-240.50 applied
04/21/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 100330	-112.85 applied
04/15/2023	Invoice	23365	Elevation Catering		240.50 paid
04/13/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 144354	-553.15 applied
04/08/2023	Invoice	23364	Elevation Catering		425.50 paid

03/23/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 130256	-143.65 applied
03/11/2023	Invoice	23191	Elevation Catering		143.65 paid
03/01/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 142599	-170.00 applied
03/01/2023	Invoice	23125	Elevation Catering		170.00 paid
02/25/2023	Invoice	23020	Elevation Catering		240.50 paid
02/23/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 081833	-96.20 applied
02/11/2023	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 151087	-625.30 applied
02/04/2023	Invoice	22960	Elevation Catering		481.00 paid
12/08/2022	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 008816	-1,370.20 applied
12/01/2022	Invoice	22621	Elevation Catering		1,370.20 paid
11/01/2022	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 155172	-740.00 applied
11/01/2022	Invoice	22389	Elevation Catering		740.00 paid
10/21/2022	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 153742	-625.30 applied
10/12/2022	Invoice	22229	Elevation Catering		625.30 paid
10/08/2022	Invoice	22178	Elevation Catering		240.50 paid
10/07/2022	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 00919B	-240.50 applied

				Paid via QuickBooks Payments: Payment ID 104276	
10/05/2022	Payment		Elevation Catering		-312.65 applied
10/01/2022	Invoice	22137	Elevation Catering		312.65 paid
09/01/2022	Invoice	21883	Elevation Catering		740.00 paid
				Paid via QuickBooks Payments: Payment ID 143233	
08/31/2022	Payment		Elevation Catering		-740.00 applied
				Paid via QuickBooks Payments: Payment ID 100431	
08/03/2022	Payment		Elevation Catering		-555.00 applied
08/03/2022	Invoice	21641	Elevation Catering		555.00 paid
07/23/2022	Invoice	21507	Elevation Catering		100.00 paid
				Paid via QuickBooks Payments: Payment ID 150437	
07/22/2022	Payment		Elevation Catering		-100.00 applied
07/01/2022	Invoice	21376	Elevation Catering		825.00 paid
				Paid via QuickBooks Payments: Payment ID 133802	
06/30/2022	Payment		Elevation Catering		-825.00 applied
				Paid via QuickBooks Payments: Payment ID 190310	
06/09/2022	Payment		Elevation Catering		-912.80 applied
06/04/2022	Invoice	21174	Elevation Catering		912.80 paid
05/07/2022	Invoice	20934	Elevation Catering		655.00 paid
				Paid via QuickBooks Payments: Payment ID 120848	
05/06/2022	Payment		Elevation Catering		-655.00 applied
				Paid via QuickBooks Payments: Payment ID 173852	
04/11/2022	Payment		Elevation Catering		-1,108.90 applied
04/02/2022	Invoice	20689	Elevation Catering		1,108.90 paid
03/05/2022	Invoice	20423	Elevation Catering		916.00 paid

03/03/2022	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 972185	-916.00 applied
02/28/2022	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 103306	-84.20 applied
02/26/2022	Invoice	20353	Elevation Catering		84.20 paid
02/02/2022	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 112058	-383.00 applied
02/02/2022	Invoice	20208	Elevation Catering		383.00 paid
01/01/2022	Invoice	20043	Elevation Catering		745.00 paid
12/29/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 114448	-745.00 applied
12/04/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 101077	-800.80 applied
12/02/2021	Invoice	19826	Elevation Catering		800.80 paid
11/05/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 151300	-556.00 applied
11/04/2021	Invoice	19653	Elevation Catering		556.00 paid
10/01/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID MU0034349 782	-903.50 applied
10/01/2021	Invoice	19372	Elevation Catering		903.50 paid
09/04/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID MS0036310 954	-416.00 applied
09/02/2021	Invoice	19175	Elevation Catering		416.00 paid
08/05/2021	Invoice	18930	Elevation Catering		240.00 paid

08/03/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID MU0021003 232	-240.00 applied
07/06/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID MU0014020 705	-520.00 applied
07/03/2021	Invoice	18733	Elevation Catering		520.00 paid
07/01/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID 160301	-218.00 applied
07/01/2021	Invoice	18654	Elevation Catering		218.00 paid
06/04/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PJ00847486 72	-416.00 applied
06/03/2021	Invoice	18482	Elevation Catering		416.00 paid
05/04/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PQ00185038 76	-400.00 applied
05/01/2021	Invoice	18225	Elevation Catering		400.00 paid
04/03/2021	Invoice	18061	Elevation Catering		400.00 paid
04/02/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PU00088187 03	-400.00 applied
03/05/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PQ00030408 54	-280.00 applied
03/04/2021	Payment		Elevation Catering		0.00 applied
03/04/2021	Invoice	17858	Elevation Catering		320.00 paid
02/24/2021	Credit Memo	17792	Elevation Catering		-40.00 applied
02/04/2021	Invoice	17686	Elevation Catering		320.00 paid

02/03/2021	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PL00765582 75	-320.00 applied
01/01/2021	Invoice	17515	Elevation Catering		320.00 paid
12/29/2020	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PL00701163 68	-320.00 applied
12/28/2020	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PH00693777 13	-289.00 applied
12/26/2020	Invoice	17283	Elevation Catering		289.00 paid
11/27/2020	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PJ00636412 05	-120.00 applied
11/25/2020	Invoice	17182	Elevation Catering		120.00 paid
11/05/2020	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PJ00597063 47	-320.00 applied
11/04/2020	Invoice	17135	Elevation Catering		320.00 paid
10/01/2020	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PH00528713 50	-320.00 applied
09/30/2020	Invoice	16940	Elevation Catering		320.00 paid
09/04/2020	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PL00470983 75	-400.00 applied
09/04/2020	Invoice	16793	Elevation Catering		400.00 paid
08/01/2020	Invoice	16563	Elevation Catering		400.00 paid

07/30/2020	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PH00404031 59	-400.00 applied
07/21/2020	Payment		Elevation Catering	Paid via QuickBooks Payments: Payment ID PH00385006 74	-179.00 applied
06/17/2020	Invoice	16350	Elevation Catering		179.00 paid

[EXTERNAL] Re: Administrative Summons - SCDOR

ED Emile Defelice <emile@sodactycc.com>
To: Baile Campbell
Cc: Jason Luther

You forwarded this message on 8/21/2024 9:12 AM.
If there are problems with how this message is displayed, click here to view it in a web browser.
Click here to download pictures. To help protect your privacy, Outlook prevented automatic download of some pictures in this message.

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Thank you for your email, just scroll to the right to see their application, which can be viewed to correlate answers [here](#). Our attorneys will review the rest of the request. Have a good week. Emile

Elevation catering	Felicia Mack	Elevationcatering@gmail.com	8037673834	SC 29203	ElevationCateringLLC	Elevationcateringllc yes	On-Site	YES	YES	YES	YES	YES	YES	leg	You plan to bring a FOOD TRUCK to Yes, Waffle, the market and I will use a 110V, turkey products.	FOOD TRUCK (select this if you use a 110V, plug)	honda 10x20 last year	participated
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On Tue, Aug 20, 2024 at 6:16 PM Baile Campbell <Baile.Campbell@dor.sc.k12sc.edu> wrote:

Mr. Defelice,

Thank you for reaching out to me regarding our recent service of the two Administrative Summons from DOR. Please know that the Department is not trying to cause you undue hardship, time, or money in responding to the summons. We routinely request this same information from promoters all over the state that hold different venues, and we work hand in hand with them to achieve compliance with respect to the retail license information.

The spreadsheet which you submitted for Elevation Catering did not in fact assist us with the request made for the "business records related to contracts/agreements/application..." as the information on the application with Market Hall LLC (Soda City) is what is needed, per the recent summons document. Per your website, every vendor must fill out an application with your business and that is the specific information that we are requesting for all vendors as well, per the summons. (One for Elevation Catering documentation, and the other all vendors -see both Exhibit A's)

The Department is again requesting that you comply fully with the information requested. If it is not received by the due date of August 30, 2024, we will have to take additional steps.

I will gladly answer any questions that you may have regarding this email.

Yours truly,

Baile Campbell

Reply Reply All Forward ...

Wed 8/21/2024 9:07 AM



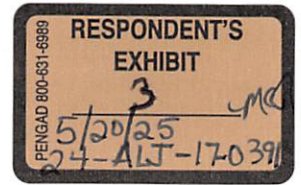


EXHIBIT D

Jason Luther

From: Emile DeFelice <emile@sodacitysc.com>
Sent: Wednesday, August 21, 2024 9:07 AM
To: Bailie Campbell
Cc: Jason Luther
Subject: [EXTERNAL] Re: Administrative Summons- SCDOR

This Message Is From an External Sender

This email came from outside the SCDOR. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Thank you for your email, just scroll to the right to see their application, which can be viewed to correlate answers [here](#). Our attorneys will review the rest of the request. Have a good week. Emile

5010
monticello
road,
Columbia
SC 29203

Elevation catering	Felicia Mack	Elevationcateringllc@gmail.com	8037673834	Columbia SC 29203	ElevationCateringLLC	Eleva
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On Tue, Aug 20, 2024 at 6:16 PM Bailie Campbell <Bailie.Campbell@dor.sc.gov> wrote:

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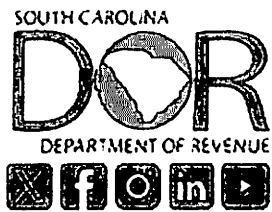
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The Department is again requesting that you comply fully with the information requested. If it is not received by the due date of August 30, 2024, we will have to take additional steps.

I will gladly answer any questions that you may have regarding this email.

Yours truly,

Bailie Campbell



Bailie Campbell

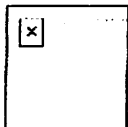
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