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THE STATE OF SOUTH CAROLINA
In the Supreme Court

S.C. Supreme Court

APPEAL FROM THE ADMINISTRATIVE LAW COURT
Carolyn C. Matthews, Administrative Law Judge

Opinion No. 4953 (S.C. Ct. App. Filed Mar. 14, 2012)

CarMax Auto Superstores West Coast, Inc.,..... Respondent/Petitioner,

v.

South Carolina Department of Revenue, Petitioner/Respondent.

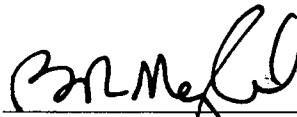
**MOTION FOR LEAVE TO FILE AMICUS CURIAE BRIEF OF COUNCIL ON
STATE TAXATION ("COST")**

Pursuant to South Carolina Appellate Court Rule 213, The Council on State Taxation ("COST") moves for leave of the Court to file an amicus brief as amicus curiae. As permitted by Rule 213, COST files its amicus brief conditionally herein.

COST is a nonprofit trade association based in Washington, D.C. COST was formed in 1969 as an advisory committee to the Council on State Chambers of Commerce. Today COST has grown to an independent membership of nearly 600 major corporations engaged in interstate and international business. COST's objective is to promote equitable and nondiscriminatory state and taxation multi-jurisdictional business entities. COST members do business in South Carolina and own and lease significant property in South Carolina.

South Carolina apportions the income of multistate corporate taxpayers by using a set of rules based upon the Uniform Division of Income Tax Purposes Act ("UDITPA").

UDITPA has been adopted by a majority of other states as well, and the states that have adopted UDITPA often look to court decisions in their sister states when called upon to interpret this uniform law. How UDITPA is administered and applied in South Carolina is, therefore, of vital interest and importance to COST and its members. COST's members have concerns that the Court's holding in this case will not only negatively impact how South Carolina administers income tax on COST members, but also will negatively impact how other states administer their tax laws and that, if allowed to stand, the decision in this case will inevitably lead to the very lack of uniformity and uncertainty that UDITPA was designed to prevent. Accordingly, COST requests leave to file this amicus brief to assist the Court with understanding and considering the interests of COST members in this matter.



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January 14, 2014

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PROOF OF SERVICE

I certify that I served the **Motion for Leave to File Amicus Curiae Brief of Council on State Taxation ("COST")** in the Petitioner and Respondent by depositing copies of it in the United States Mail, postage prepaid, on January 14, 2014 addressed to their attorneys of record as follows:

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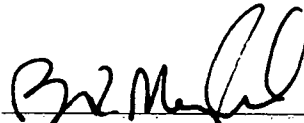
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