The South Carolina Court of Appeals

Watertoys, LLC, d/b/a Tidalwave Watersports,
Appellant,

v.

South Carolina Department of Revenue, Respondent.

Appellate Case No. 2024-000962

ORDER

After careful consideration of the petition for rehearing, the Court is unable to discover that any material fact or principle of law has been either overlooked or disregarded, and hence, there is no basis for granting a rehearing. Accordingly, the petition for rehearing is denied.

_____ J.

_____ J.

_____ J.

Columbia, South Carolina

cc:
Thomas R. Goldstein, Esquire
Marcus Dawson Antley, III, Esquire
Wayne Allen Myrick, Jr., Esquire
Jason Phillip Luther, Esquire

FILED
Oct 22 2026

Jana E. Shealy
The Honorable Deborah Brooks Durden