

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph K. Anderson III, Administrative Law Judge

Case No. 10-ALJ-17-0270-CC

Duke Energy Corporation, Appellant,

v.

South Carolina Department of Revenue, Respondent.

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JAN 10 2014

SC Court of Appeals
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**MOTION FOR LEAVE TO FILE AMICUS CURIAE BRIEF OF
THE SOUTH CAROLINA MANUFACTURERS ALLIANCE**


Pursuant to South Carolina Appellate Court Rule (SCACR) 213, the South Carolina Manufacturers Alliance (“SCMA”) moves for leave of the Court to file an amicus brief as amicus curiae. As permitted by Rule 213, SCACR, SCMA files its amicus brief conditionally herein.

SCMA is a non-profit, bipartisan organization serving as the manufacturing industry’s trade organization in South Carolina. SCMA has been in existence for 109 years. The goal of the organization is to be the voice of manufacturers to the state’s legislative and regulatory branches of government, as well as preserving and promoting South Carolina’s widely respected business climate. It also provides a variety of educational forums.

As discussed more fully in its brief, manufacturing employment in South Carolina constitutes both a significant and a growing percentage of state employment, wages paid, and

investment in the State. How the rules related to tax audits are interpreted and applied in South Carolina is, therefore, of critical interest to both SCMA and all of its members. SCMA and its members have significant concerns that the Court's holding in this case will chill both current and future development, as the holding appears contrary to the plain language of agreements utilized by the Department of Revenue, prior case law of this Court, and the prevailing legislative intent of the General Assembly. If allowed to stand, the decision in this case will inevitably lead to confusion and lack of uniformity.

Accordingly, SCMA requests leave to file this amicus brief to assist the Court with understanding and considering the interests of SCMA members in this matter.



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Columbia, South Carolina
January 10, 2014

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The Honorable Ralph K. Anderson, III
Chief Administrative Law Judge

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South Carolina Department of Revenue, Respondent.

PROOF OF SERVICE

I certify that I served the **Motion for Leave to File Amicus Curiae Brief of the South Carolina Manufacturers Alliance** and **Amicus Curiae Brief of South Carolina Manufacturers Alliance** on the Appellant and Respondent by depositing copies of it in the United States Mail, postage prepaid, on Jan 10, 2014 addressed to their attorneys of record as follows:

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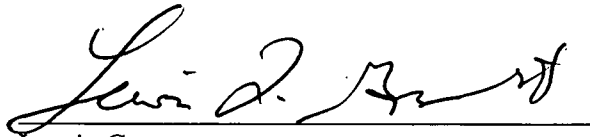
SC Court of Appeals

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