

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

THE HONORABLE JOHN D. MCLEOD  
ADMINISTRATIVE LAW JUDGE

CASE NO.: 13-ALJ-17-0022-CC

**RECEIVED**

MAY 9 2014

**SC Court of Appeals**

South Carolina Department of Revenue .....Respondent,

v.

Owl Music Company, d/b/a CiCi's Pizza, .....Appellant.

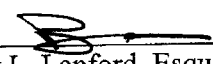
SETTLEMENT AGREEMENT

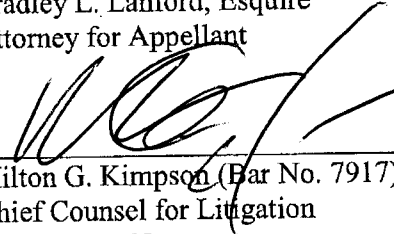
In consideration of the foregoing, the parties hereto will file an Agreed Dismissal of Appeal with the South Carolina Supreme Court seeking to dismiss the within appeal:

1. In South Carolina Department of Revenue v. Owl Music Company, d/b/a CiCi's Pizza, Docket No. 13-ALJ-17-0022-CC (February 28, 2014), the Administrative Law Court (ALC) determined that twenty-two video game machines for the playing of amusements pursuant to S.C. Code Ann. § 12-21-2720(A)(2) (Supp. 2011) were Type II machines subject to license fees. The ALC found Owl Music Company liable for \$5,500 in license fees and \$1,100 in penalties for a total liability of \$6,600. Owl Music paid this outstanding amount prior to the trial. Owl Music appealed the ALC decision to the South Carolina Court of Appeals.
2. For 2013, Owl Music has been issued an assessment for \$2,250 in license tax, \$1,050 in penalties and \$45.58 in interest for a total liability of \$3,345.58.
3. Owl Music agrees to bring its video gaming machines into compliance by obtaining all necessary Type II licenses and will comply with all applicable licensing for its machines laws going forward.
4. To encourage such compliance, the Department agrees to compromise the 2013 license fee assessment issued to Owl Music for \$2,250 in tax, \$59.97 in interest

(interest amount good until June 15, 2014) and \$100 in penalties for a total payment of \$2,409.97. Owl Music agrees to pay said amount within thirty (30) days of the execution of this agreement.

5. Further, the parties agree to execute any necessary releases to dismiss this appeal with prejudice.
6. The parties agree pursuant to Rule 261(b), SCACR, that this settlement need not be submitted to the Court of Appeals for approval before it becomes effective.
7. The parties agree that the terms herein shall remain confidential unless disclosure is otherwise required by law or by order of a court of competent jurisdiction.

  
\_\_\_\_\_  
Bradley L. Lanford, Esquire  
Attorney for Appellant

  
\_\_\_\_\_  
Milton G. Kimpson (Bar No. 7917)  
Chief Counsel for Litigation  
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Columbia, SC 29211  
803-898-5131/Fax: 803-898-5147  
Attorneys for Respondent

MAY 23 2014

Columbia, South Carolina

May 28, 2014



# BAKER RAVENEL BENDER

ATTORNEYS AT LAW

Bradley L. Lanford  
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Direct Dial: 803-343-3870

May 28, 2014

The Honorable Jenny Abbott Kitchings  
South Carolina Court of Appeals  
PO Box 11629  
Columbia, SC 29211

Re: South Carolina Department of Revenue v. Owl Music Company, d/b/a CiCi's Pizza  
Appellant Case No.: 2014-000672  
Our File: 10796

Dear Ms. Kitchings:

Please find enclosed for filing the original executed Settlement Agreement which resolves the above matter. I have included an extra copy which I would appreciate your clocking in and returning to me in the envelope provided. By copy hereof I am notifying Mr. Kimpson of this transmittal. Should you have any questions please do not hesitate to contact me

Sincerely,

Bradley L. Lanford  
BLL/tfk  
Enclosures

cc: Milton G. Kimpson, Esquire (w/enclosures)  
William Thevaos (via email, w/enclosure)

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MAY 29 2014

**SC Court of Appeals**

10796



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SC Court of Appeals

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