

The South Carolina Court of Appeals

Richard Beltram, Appellant/Respondent,

v.

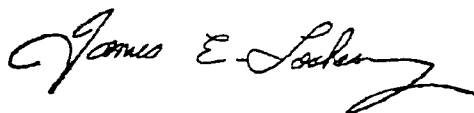
South Carolina Department of Revenue,
Respondent/Appellant.

Appellate Case No. 2017-000968

ORDER

The South Carolina Department of Revenue (the Department) has filed a motion to dismiss Richard Beltram's appeal due to Beltram's failure to "pay, or post a bond for, all taxes . . . determined to be due by the administrative law judge before appealing the decision to the court of appeals" pursuant to section 12-60-3370 of the South Carolina Code (2014). After careful consideration, the motion to dismiss is denied; however, nothing in this order prevents the parties from raising the issue of jurisdiction in their briefs.

This matter is hereby remanded to the Administrative Law Court for a determination of the amount of taxes Beltram must pay or the amount of the bond Beltram must post pursuant to section 12-60-3370. Counsel for Beltram shall contact the Administrative Law Court and counsel for the Department within ten days of the date of this order to schedule such hearings as the Administrative Law Court deems necessary. Counsel for Beltram shall provide this court with a status update within fifteen days.



FOR THE COURT

Columbia, South Carolina

FILED

July 13, 2017

cc:

Ginger D. Goforth, Esquire

Nicole Martin Wooten, Esquire

Milton Gary Kimpson, Esquire

The Honorable Philip S. Lenski