

THE STATE OF SOUTH CAROLINA
In The Supreme Court

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APR 26 2018

APPEAL FROM BERKELEY COUNTY
Court of Common Pleas
The Honorable R. Markley Dennis, Jr.

S.C. SUPREME COURT

Appellate Case No. 2017-000297
Lower Court Case No. 2011-CP-08-02814

Todd Olds..... Petitioner,

v.

City of Goose Creek..... Respondent.

**MOTION FOR LEAVE TO FILE
AMICUS CURIAE BRIEF**

Pursuant to Rule 213, SCACR, the Municipal Association of South Carolina (“the Municipal Association”) respectfully requests and moves for leave to file and serve an Amicus Curiae Brief in this matter. As allowed by Rule 213, the Association also conditionally files its Brief with this Motion for Leave to File.

I. INTEREST OF AMICUS CURIAE

The Municipal Association is a nonpartisan, non-profit association of the State’s incorporated cities and towns with 270 member municipalities. The Municipal Association, in addition to offering services and programs to its member municipalities, promotes and represents the collective interests of municipalities. The Municipal Association’s interest in this case is to provide the Court with broader perspective on the

nature of the municipal business license tax and the historical judicial interpretation of municipal business license ordinances.

II. DESIRABILITY OF BRIEF OF AMICUS CURIAE

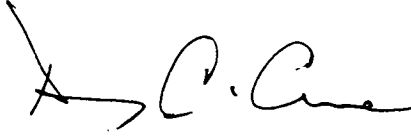
The question at issue before this Court is of particular importance to the Municipal Association's member municipalities with business license ordinances. The nature and the import of the municipal business license ordinance as an excise or privilege tax, and not as an income tax, are frequently misunderstood. In this case, however, both the circuit court and the Court of Appeals soundly interpreted the City of Goose Creek business license ordinance and its definition and use of the term "gross income."

The determination of this Court on the interpretation of the "gross income" definition will have a significant and lasting statewide impact on local business license ordinances enacted by member municipalities. Given the potential wide-reaching effect of the determination on this issue, the Municipal Association wishes to present supplemental arguments in support of the opinion of the Court of Appeals and of the position of the City of Goose Creek.

WHEREFORE, the Municipal Association respectfully requests that the Court grant leave for the Municipal Association to file and serve an Amicus Curiae Brief and, further, to accept for filing the Municipal Association's conditionally filed Brief.

[SIGNATURE ON NEXT PAGE]

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'D.C. Crowe', written over a horizontal line.

Danny C. Crowe
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Attorneys for Amicus Curiae
Municipal Association of South Carolina

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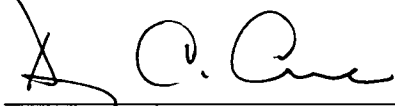
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PROOF OF SERVICE

I certify that I have served the Motion for Leave to File Amicus Curiae Brief and the Amicus Curiae Brief of the Municipal Association of South Carolina on the Petitioner and Respondent by depositing a copy of it in the United States Mail, postage prepaid, on April 26, 2018, addressed to their attorneys of record, Thomas R. Goldstein, P.O. Box 71121, North Charleston, SC 29415, and Timothy A. Domin, 126 Seven Farms Drive, Suite 200, Daniel Island, SC 29492.



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