THE STATE OF SOUTH CAROLINA
In The Supreme Court

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S.C. SUPREME COURT

APPEAL FROM THE ADMINISTRATIVE LAW COURT

H. W. Funderburk, Jr., Chief Administrative Law Judge

Opinion No. 5615 (S.C. Ct. App. Filed January 16, 2019)
Appellate Case No. 2019-000670

Rent-A-Center East, Inc. and Rent Way, Inc., ... Petitioners,

v.

South Carolina Department of Revenue, ... Respondent.

REPLY IN SUPPORT OF PETITION FOR WRIT OF CERTIORARI

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Pursuant to Rule 242(g) of the South Carolina Appellate Court Rules, Petitioners Rent-A-Center East, Inc. ("RAC East") and Rent Way, Inc. ("Rent Way") (collectively "Rent-A-Center" or "Petitioners") file this Reply in response to the South Carolina Department of Revenue's (the "Department") Return (the "Return") and in support of Petitioner's Petition for Writ of Certiorari (the "Petition") in this matter. For the reasons stated in the Petition and herein, this Court should grant Rent-A-Center's Petition.

ARGUMENT

I. THE COURT OF APPEALS FAILED TO PROPERLY APPLY THE PLAIN MEANING RULE AND FAILED TO CONSTRUE THE IMPOSITION STATUTE IN FAVOR OF THE TAXPAYER AND AGAINST THE DEPARTMENT.

The Court of Appeals failed to properly apply the plain meaning rule and failed to construe the imposition statute in favor of the taxpayer and against the Department. In section I of its Return, the Department states that the Court of Appeals properly applied the plain meaning rule, that the imposition statute (S.C. Code Ann. §12-36-910) is not ambiguous, that Rent-A-Center is estopped from arguing that it is ambiguous, and that the imposition statute need not be construed in favor of the taxpayer and against the Department. Return at pp. 6-13. These arguments are all without merit.

First, the Court of Appeals could not have applied the plain meaning rule and reached the result it did. Rent-A-Center does not dispute that the imposition statute applies to "every person engaged or continuing within this State in the business of selling tangible personal property at retail." S.C. Code Ann. 12-36-910(A). This language identifies the persons responsible for paying sales tax just as the use tax statutes identify the persons

upon whom the use tax is imposed.[1] However, as the heading and remainder of the statute as well as related statutes make clear, sales tax is imposed on sales of tangible personal property and certain enumerated services. Id. See also infra § II. The fact that the sales tax is imposed on all retailers does not and cannot mean that sales tax is imposed on everything the retailer sells. In other words, a tax cannot be imposed on the sale of a non-taxable item simply because the taxpayer is selling a taxable item. For example, if a retailer of tangible personal property sells a piece of real estate, the sale of that land does not somehow become subject to sales tax because it is sold by a retailer. Yet this would be the absurd result if the Department's reading of the imposition statute is upheld. As was discussed in the Petition and will be discussed in more detail below, proper application of the plain meaning rule results in a conclusion that the imposition statute applies to retailers of tangible personal property when they sell tangible personal property or certain enumerated services. See Petition at § II and infra § II.

The Department also argues that the imposition statute is not ambiguous and that Rent-A-Center is estopped from asserting that it is because it stated in an earlier brief that the statute was not ambiguous. Return at p. 9. First, Rent-A-Center is not estopped from making this argument. A party may plead in the alternative and make alternative arguments. See SCRCP Rule 8; Franke Assoc. v. Russell, 295 S.C. 327, 331-32, 368 S.E.2d 462, 464-65 (allowing plaintiff to assert alternative theories of recovery). As clearly stated in its briefing before the Court of Appeals and in its Petition, Rent-A-Center does assert that the imposition statute is not ambiguous in that its language clearly does not impose

[1] See S.C. Code Ann. §§12-36-1350 and 1360 (providing that responsibility for payment of the use tax generally falls upon the purchaser).

sales tax on Waivers. However, Rent-A-Center has always clearly argued, alternatively, that to the extent the Court is persuaded by the Department's interpretation that the statute applies to all transactions of a retailer, then the statute is ambiguous as it has more than one reasonable interpretation. See Cooper River Bridge, Inc. v. S.C. Tax Comm'n, 182 S.C. 72, 76, 188 S.E.2d 508, 509-10 (1936). See also Petition at pp. 9-11; App. p. 55.

The Department's argument that the statute is not ambiguous in those circumstances is not compelling. More specifically, the Department claims that neither Meyers Arnold v. S.C. Tax Comm'n, 285 S.C. 303, 328 S.E.2d 920 (Ct. App. 1985), Boggero v. S.C. Dept. of Rev., 414 S.C. 277, 777 S.E.2d 842 (Ct. App. 2015) nor Alltel Communications, Inc. v. S.C. Dept. of Rev., 2015 WL 7681302 (S.C. Admin. Law Ct. Nov. 13, 2015) found the imposition statute to be ambiguous, and, thus, this Court should likewise find it not ambiguous. Return at pp. 9-12. What the Department fails to mention is that the Alltel case reached the opposite conclusions as to how the imposition statute reads and concluded that the exact interpretation that the Department is urging this Court to adopt would render the statute ambiguous and thus inapplicable to the taxpayer. Alltel, 2015 WL 7681302 at *13. The Court's analysis is instructive here:

> In order to accept the Department's argument that the statute requires that any amounts of revenue collected by a retailer at the same time it receives revenue from the sale of tangible personal property be subjected to sales tax, the court would be required to read language into the statute that is absent. This violates the plain meaning rule.... Additionally, acceptance of the Department's argument would require the court to read out of the statute language that limits the application of sales tax to "services and intangibles... the sale... of which is subject to tax" under Chapter 36 of Title 12. This, too, violates the plain meaning rule.... Even if this Court were to agree with the Department on this point, however, the Department would not prevail because the statute would then be rendered ambiguous and therefore inapplicable to Alltel.

Alltel, 2015 WL 7681302 at *13.

Moreover, as discussed in more detail in the Petition and below, Meyers Arnold is distinguishable from this case as it involved an improper attempt to deduct a service cost. See Alltel, 2015 WL 7681302 at *16 (finding Meyers Arnold inapplicable as it reflected that the Court of Appeals' holding was addressing "an attempt by a taxpayer to exclude from gross proceeds a cost of service provided by the retailer in the sale of tangible personal property" and noting that Alltel had not excluded from its revenue any costs associated with the sales of its communications services). Likewise, in this case, Rent-A-Center has not excluded any costs of services associated with the rental of tangible personal property.

Finally, in Boggero, the parties agreed on the meaning of the taxing statutes and thus the Court did not evaluate whether the statutes were ambiguous. Boggero, 414 S.C. 277, 283, 777 S.E.2d 842, 845. And like Myers Arnold, this case is also distinguishable. The taxpayer in Boggero rented and serviced portable toilets; however, the servicing was not optional and the invoices were not clearly itemized, which would support a finding that the transaction was bundled and not easily separated. In contrast, here, the Waivers were optional and clearly itemized.

In sum, the ALC failed to apply two important rules of statutory construction, including the plain meaning rule and the rule that ambiguous imposition statutes must be construed in favor of the taxpayer and against the Department and imposition of the tax. This conflicts with prior decisions of the Court requiring that such rules be applied, and therefore, this Court should grant certiorari to review this decision.

II. THE DEPARTMENT'S ARGUMENT THAT THE IMPOSITION STATUTE IMPOSES SALES TAX ON RETAILERS IN GENERAL AND IS NOT LIMITED TO WHEN THEY SELL TANGIBLE PERSONAL PROPERTY OR CERTAIN SERVICES IS NOT COMPELLING.

The Department's primary argument is that the imposition statute does not apply to specific transactions, but rather anything sold by a retailer selling tangible personal property is subject to sales tax. Return at § II. This cannot be correct. As previously stated, a non-taxable item does not become taxable simply because the taxpayer sells tangible personal property. The ALC in Alltel explained well the flaw in the Department's logic and how it violates the plain meaning rule:

> As a threshold matter, the Department's argument is not supported by the plain language of the statutes, which make clear that only the gross proceeds of sales are subject to sales tax. Under the statute, tangible personal property only includes two categories: "personal property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses" and "services and intangibles... the sale... of which is subject to tax under this chapter." *See* § 12-36-60. Nothing in Chapter 36 of Title 12 specifically subjects insurance to sales tax because as the Department concedes, it is not tangible personal property. Thus, the amounts charged for insurance on devices cannot constitute "value proceeding or accruing from the sale... of tangible personal property" under the plain meaning of the language enacted by the General Assembly.

Alltel, 2015 WL 7681302 at *13. Stated differently, to construe the imposition statute as the Department does ignores the specific statutory requirement under S.C. Code Ann. §12-36-60 that intangibles or services must otherwise be subject to sales tax under Chapter 36 of Title 12 in order to come within the definition of tangible personal property for purposes of §12-36-90 and §12-36-910. Id. See also Brown v. James, 389 S.C. 41, 53, 697 S.E.2d 604, 611 n.13 (Ct. App. 2010) ("statutes dealing with the same subject matter are in *pari materia* and must be construed together, if possible, to produce a single, harmonious result"). As in Alltel, the Waivers sold by Rent-A-Center are not tangible

personal property but rather are intangibles. No statute imposes a tax on intangibles like the Waivers, and thus they are not subject to sales tax.

If the Department's interpretation was correct, then all sales of all services and intangibles would be taxable so long as the seller also sold tangible personal property. That is clearly not the law. If it was, then the courts in Boggero, Travelscape, Southeastern Cinema and many others cited by the parties in this appeal could simply have stated that the taxpayer was a retailer of tangible personal property and thus all items sold are taxable; case closed. Instead each court engaged in extensive analysis of whether the non-tangible personal property item was subject to sales tax under various theories including whether it was included as gross proceeds under the measure of tax statute, whether it was an improper attempt to deduct a service cost or whether the true object of the transaction was the sale of tangible personal property. Clearly, the Department's position is overbroad and incorrect, and it fails to address in its Return how S.C. Code Ann. §12-36-60 and 12-36-910 can be ignored.

The Department also argues that Rent-A-Center is asking this Court to delete the language in §12-36-910 that imposes sales tax on retailers of tangible personal property. See Return at p. 8. This is not accurate. As previously stated, the purpose of this language is to identify who is responsible for paying sales tax, and Rent-A-Center does not ask the Court to delete that language. Rent-A-Center would also note that when it sells a Waiver, it is not engaged in the business of selling tangible personal property. Therefore, to the extent the Court agreed with the Department's interpretation that the sales tax applies to all transactions of a retailer of tangible personal property, Rent-A-Center would submit that

the imposition statute still would not reach the Waivers because it is not engaged in the business of selling tangible personal property when it sells Waivers.

The Department also points to Rent-A-Center's assertion that the Department has a long-standing policy of viewing sales tax as a transactional tax, and the Department then erroneously states that "Nothing cited or relied upon by the Taxpayers in their Petition demonstrates that the Department applies § 12-36-910(A) to transactions and not persons." Return at p. 15. To the contrary, Rent-A-Center cited a plethora of support for this assertion, including the testimony of the Department's manager of policy who testified that "the way the Department looks at it, sales tax is a transactional tax;" (Tr. R. at p. 271:23-25) the Department's 2018 Sales and Use Tax Manual, which states that sales tax is a "transaction tax;" and the 2015 Sales and Use Tax Manual, which states that the sales tax applies to "the sale and use of tangible personal property" as well as certain listed services. Petition at p. 15. The Department's Return fails to address any of these items.

In sum, the plain language of the statutes at issue shows that sales tax is imposed on retailers of tangible personal property when they are selling tangible personal property or certain listed services. Because the Waivers are not tangible personal property and are not one of the listed services, and because no imposition statute imposes a tax on such intangibles, they cannot be subject to sales tax. Thus, this Court should grant Rent-A-Center's Petition and review this matter because the Court of Appeals' decision is in error and because it is a novel issue. Neither the Court of Appeals nor this Court have addressed a situation involving the sale of an intangible sold in conjunction with tangible personal property. Meyers Arnold and Travelscape both involved improper attempts to deduct service costs and are not applicable here.

III. THE DEPARTMENT'S INTERPRETATION OF THE MEASURE OF TAX STATUTE AND ITS APPLICATION OF A "BUT FOR" TEST TO SUPPORT THE COURT OF APPEALS REACHING THE MEASURE OF TAX STATUTE ARE INCONSISTENT WITH THE PLAIN MEANING OF THAT STATUTE AS WELL AS REVENUE RULING #06-08 AND S.C. REG. 117-313.3.

The Department's interpretation of the measure of tax statute and its application of a "but for" test to support the Court of Appeals reaching the measure of tax statute are inconsistent with the plain meaning of that statute as well as revenue ruling #06-08 and S.C. Reg. 117-313.3. First, the Department argues that the Court of Appeals properly reached the measure of tax statute (S.C. Code Ann. §12-36-90) because the imposition statute was satisfied simply by Rent-A-Center being a retailer of tangible personal property. Return at pp. 15-16. For the reasons discussed above and in its Petition, Rent-A-Center disagrees as the imposition statute only imposes a tax on retailers when they sell tangible personal property or certain listed services. See supra § II; Petition at § II.

The Department ignores the plain meaning of the language of the measure of tax statute when it claims that the Waiver proceeds constitute "value proceeding or accruing from the sale, lease or rental of tangible personal property." Return at p. 16. If the value does not proceed or accrue from *the sale of tangible personal property*, then under the clear language of the statute, it is not gross proceeds. The sale of Waivers, which are intangibles, is clearly not value proceeding or accruing from the sale of tangible personal property but rather is value proceeding or accruing from the sale of the intangible Waivers. The evidence showed that a customer did not receive a Waiver simply by entering a Rental Agreement but rather had to make a separate itemized purchase to obtain a Waiver. See R.p. 164:13-17; 169:12- 170:3; 170:20- 171:10.

The Department also claims that the Waivers are taxable under an alleged "but for" test under Meyers Arnold. Return at pp. 17-18. The Department claims that "but for the Taxpayers' rentals of tangible personal property it would not have received the waiver fees, therefore such fees must be included in the Taxpayers' gross proceeds." Id. at 17. Of course, no "but for" test appears in the imposition or measure of tax statutes. Had the Legislature intended that to be the test, then it would have included that language in the statute. Nor did the ALC apply or adopt a "but for" test in its decision in this case. Moreover, that is not even the holding in the Meyers Arnold case, which is relied upon by the Department as the origin of this so called "test." As the ALC in the Alltel case observed:

> [The] holding in *Meyers Arnold* does not support the Department's argument. Instead, this holding reflects that the Court of Appeals was applying the definition of gross proceeds found in S.C. Code Ann. §12-36-30 (1976) [sic], which is "the value proceeding or accruing from the sale of tangible personal property . . . without any deduction for service cost." *Meyers Arnold, supra* (emphasis supplied). In other words, the Court of Appeals' holding in *Meyers Arnold* addresses an attempt by a taxpayer to exclude from gross proceeds a cost of service provided by the retailer in the sale of tangible personal property. Here, Alltel has not excluded any costs associated with the selling of its communications services from its revenues.

Alltel, 2015 WL 7681302, at *16. See also S.C. Code Ann. §12-36-90(b) (providing that the term "gross proceeds" includes the proceeds from the sale of tangible personal property *without any deduction for*:... (ii) the cost of materials, labor, *or service*...." Id. (emphasis added). This "cost of service" rule precludes a retailer from deducting from the sum paid by the customer to purchase tangible personal property (i.e. the gross proceeds) any amounts representing a component of the cost incurred by the retailer in providing the tangible personal property for purchase. The Waiver at issue here is optional with a

separately stated cost, is clearly separable from the rental of household items, is clearly not a cost of producing the item rented (i.e. an appliance), is not added to the purchase price of the item rented and is not a cost necessary to accomplish the sales transaction involving the rented item.

The Department also cites Travelscape, LLC v. S.C. Dept. of Rev., 391 S.C. 89, 705 S.E.2d 28 (2011) in support of its assertion that the measure of tax statute reaches the Waivers; this case is also inapplicable here. Like Meyers Arnold, it involves an attempt by the taxpayer to improperly deduct a service cost. In that case, the taxpayer charged its customers a facilitation and service fee to the rental charge for the hotel room, and the Court properly concluded that these fees could not be deducted. No such service fees are at issue here.

Rent-A-Center would also note that the Court of Appeals has not subsequently mentioned or applied a "but for" test, and this test does not appear to be used in any other jurisdictions. Moreover, if the "but for" test was the law in South Carolina, then the Legislature could not have enacted a regulation exempting installation of labor sold in conjunction with parts from sales tax as clearly there would be no installation labor needed "but for" the sale of the repair parts even though the labor is "incidental to" and "enhances the value of" the parts sold. See S.C. Reg. 117-313.3 (2002). The same reasoning applies to the other regulations cited in the Petition. See Petition at p. 14, n. 4 (discussing numerous regulation that provide that charges for labor are not taxable even though sold with tangible personal property).[2]

[2] The Department also cites to Revenue Ruling #93-1 and Commission Decision S-D-174. These decisions by the Department use the same flawed logic as is asserted in this case to

The Department's interpretation of the measure of tax statute also ignores and runs counter to one of its own revenue rulings interpreting "gross proceeds" of sale. S.C. Rev. Ruling #06-08 (2006). This revenue ruling looks at the dictionary definitions of "gross" and "proceeds" (as well as some other relevant terms) and concludes that gross proceeds are "the total amount of money derived, exclusive of deductions, from a commercial venture and accruing or proceeding from charges" for certain communication services. Id. at p. 5. While the primary topic of this ruling was sales tax on communication services, there is no logical reason why gross proceeds should be interpreted any differently in this context. Gross proceeds should be all money derived from the rental of items of tangible personal property, not the sale of separate intangible Waivers.

The Court of Appeals erred in reaching the measure of tax statute and in finding the Waiver proceeds to be part of Rent-A-Center's gross proceeds. This Court should grant the Petition to review this decision because it is a novel issue as no other case has addressed whether intangibles could be subject to sales tax under these theories.

IV. THE COURT OF APPEALS FAILED TO PROPERLY APPLY THE TRUE OBJECT TEST.

The Court of Appeals failed to properly apply the true object test. In support of this contention, Rent-A-Center cited a revenue ruling and three cases that supported its position, and it showed that none of the factors cited by these cases as supporting an inextricable link are present in this case. The Department's response to these authorities is unavailing.

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conclude that collision damage waivers sold by an automobile rental company and property damage waivers sold by a rental company were subject to sales tax.

First, the Department claims that Revenue Ruling #06-08, which defines a "bundled transaction" as "a transaction consisting of distinct and identifiable properties or services, which are sold for one nonitemized price but which are treated differently for [sales and use] tax purposes" is irrelevant and should be ignored by this Court because that revenue ruling addresses the application of sales and use tax to the ways and means of communication. Return at p. 21. The Department gives no explanation as to why it would have a different definition for a "bundled transaction" for communications versus for other items subject to sales tax, and there is no logical reason why it would be different. Communications are even defined in the sales tax statute as tangible personal property. See S.C. Code Ann. § 12-36-60. As set forth in the Petition, Rent-A-Center's Waivers are separately itemized and would not be a bundled transaction under this definition.

Additionally, in its Petition, Rent-A-Center cited three cases that supported its contention that the ALC misapplied the true object test: Boggero, Southeastern Cinema, A Southern Bartender and a trophy example discussed by its expert at trial. The Department does not address A Southern Bartender or the trophy example so Rent-A-Center will rely on its discussion of those items in its Petition and will address the Department's response to the other two cases below.

In Boggero, the Court found a service fee to be taxable where the true object of the transaction was the renting of toilets. However, the evidence at trial showed that servicing the toilets was not optional, the invoices were not itemized, which would make it difficult to separate the transactions (not to mention that it would appear to be an improper deduction of service costs), all of which are completely opposite of the facts in this case. The Department's response to this case is that it does not explicitly condition its holding

on the fact that servicing was optional, that the charges were not itemized, and that the transactions could not be easily separated. While that is true, those were clearly the facts before the Court, and they are certainly distinguishable from the facts in this case.

Rent-A-Center also cited Southeastern Cinema as supporting its position because the ALC in that case found the entire gross proceeds of a sales contract for a theater and an intangible trademark taxable where the contract did not itemize the cost and the theater could not be used without the trademark. Those facts are completely contrary to the facts in this case where the price of the Waivers is separately itemized and the rental item can be rented and often is rented without an optional Waiver. As with the prior case, the Department fails to address the distinguishing facts between Southeastern Cinema and this case and simply referenced the fact that the ALC found the trademark and theater to be inextricably linked. Return at p. 22.

Unlike the taxpayers in Boggero and Southeastern Cinema, no similar evidence exists in this case of an inextricable link. The only ones even cited by the ALC were that a single agreement existed and a conclusory statement that after the Waiver is purchased "it is merged into and becomes inextricable from [the Rental Agreement] and has no value apart from the transaction." Order, R. p. 7. As discussed in the Petition, the fact that a single agreement is at issue is not determinative (and no South Carolina case has ever held to the contrary). Multiple, separate transactions can be and often are a part of the same contract. Additionally, there is no support in the record for the conclusory statement that the Waiver has no value apart from the Rental Agreement. Petition at pp. 22-23. The Court of Appeals added a few additional facts that it considered, but as discussed in the Petition, none showed anything other than that the transactions were related in some ways and certainly were not

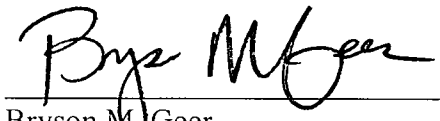
substantial evidence that the transactions were so inextricably linked that they could not be separated. See Petition at p. 23

In sum, there is simply no evidence, much less substantial evidence, that the Waivers and Rental Agreements are so inextricably linked that the transactions cannot be broken apart and a value determined for each. The Court of Appeals' finding to the contrary should be reviewed by this Court as none of the factors cited in existing law as supporting such a finding are present here.

CONCLUSION

Rent-A-Center's Petition for Writ of Certiorari is not a request to simply re-weigh the evidence and is not based on unreasonable theories of law as the Department claims. Return at p. 23. Rather, it is a request that this Court review several important and novel issues as well as address several conflicts with prior decisions of the Court. Most importantly, the Department's reading of the sales tax imposition statute, which affects many taxpayers in South Carolina, departs from established law and its construction by the Department by focusing only on the seller and not on the transaction. This interpretation could be used to subject numerous non-taxable items (including intangibles and services) to sales tax simply because the seller also sells tangible personal property. This is contrary to the clear language of the taxing statutes and thus should be reviewed and corrected by this Court. For the reasons set forth above and in Rent-A-Center's Petition, the Court should grant the Petition to review the Court of Appeals' decision in this matter.

NELSON MULLINS RILEY & SCARBOROUGH LLP

By: 

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PROOF OF SERVICE

I, the undersigned Administrative Assistant of the law offices of Nelson Mullins Riley & Scarborough LLP, attorneys for Rent-A-Center East, Inc. and Rent Way, Inc., do hereby certify that I have served all counsel in this action with a copy of the pleading(s) hereinbelow specified by mailing a copy of the same by U.S. Mail and Electronic Mail, to the following address(es):

Pleadings: Rent-A-Center East, Inc. and Rent Way, Inc.'s Reply in Support of Petition for Writ of Certiorari

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June 7, 2019