

THE STATE OF SOUTH CAROLINA  
In The Court Of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT **DEC 02 2019**

Honorable Ralph King Anderson, III, Chief Administrative Law Court of Appeals

Case No. 18-ALJ-17-0393-CC  
Appellate Case No. 2019-001831

Jack's Custom Cycles, Inc., d/b/a Jack's Motor Sports,.....Respondent,

v.

South Carolina Department of Revenue,.....Appellant.

APPELLANT'S DESIGNATION OF MATTER  
TO BE INCLUDED IN THE RECORD ON APPEAL

Pursuant to Rule 209 of the South Carolina Appellate Court Rules, Appellant South Carolina Department of Revenue respectfully requests that the following items be included in the Record on Appeal:

**ORDERS**

1. ALC Amended Final Order, dated October 2, 2019
2. ALC Final Order, dated September 13, 2019
3. ALC Order Denying Motion for Summary Judgment, date May 15, 2019

**MOTIONS/BRIEFS AND RESPONSES**

4. Respondent Jack's Custom Cycles, Inc., d/b/a Jack's Motor Sports' (Taxpayer) Response to Appellant South Carolina Department of Revenue's (Department) Motion to Alter or Amend, dated October 1, 2019
5. Department's Motion to Alter or Amend, dated September 19, 2019

6. Taxpayer's Response to Department's Motion for Reconsideration, dated June 7, 2019 (including Exhibits)
7. Department's Motion for Reconsideration, dated May 28, 2019
8. Department's Reply to Taxpayer's Response to the Department's Motion for Summary Judgment, dated April 22, 2019 (including Exhibit A)
9. Taxpayer's Response to the Department's Motion for Summary Judgment, dated April 15, 2019
10. Department's Motion for Summary Judgment, dated March 22, 2019

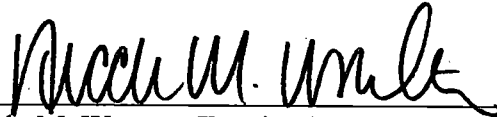
### **TRANSCRIPTS**

11. Hearing Transcript, dated July 18, 2019

### **EXHIBITS AND OTHER MATERIALS OR DOCUMENTS**

12. Department's Exhibit 10: August 17, 2017 Revised Proposed Assessment
13. Department's Exhibit 14: August 13, 2018 Department Determination
14. Department's Exhibit 15: SCDMV copies of titles and manufacturers' certificates of origin for ATVs and UTVs
15. Department's Exhibit 16: SCDMV documents related to Taxpayer's retail sale during Audit Period
16. Department's Exhibit 19: SCDMV Issue 7
17. Department's Exhibit 20: SCDMV Issue 8
18. Department's Exhibit 21: SCDMV Issue 9
19. Department's Exhibit 22: Department Revenue Advisory Bulletin #00-3
20. Department's Exhibit 23: Department Information Letter #17-10
21. Department's Exhibit 24: Department Revenue Ruling #18-1
23. Taxpayer's Exhibit 1: Motorcycle License
24. Taxpayer's Exhibit 3: Polaris Sportsman 570 Owner's Manual
25. Taxpayer's Exhibit 4: Polaris RZR 570 Owner's Manual

The undersigned counsel hereby certifies, pursuant to Rule 209(c) of the South Carolina Appellate Court Rules that this Designation contains no matter that is irrelevant to this appeal.



Nicole M. Wooten, Esquire (Bar No. 73594)

Counsel for Litigation

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Nicole.Wooten@dor.sc.gov

Attorneys for Appellant

South Carolina Department of Revenue

December 2, 2019

THE STATE OF SOUTH CAROLINA  
In The Court Of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

Honorable Ralph King Anderson, III, Chief Administrative Law Judge

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Case No. 18-ALJ-17-0393-CC  
Appellate Case No. 2019-001831

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**SC Court of Appeals**

Jack's Custom Cycles, Inc., d/b/a Jack's Motor Sports,.....Respondent,

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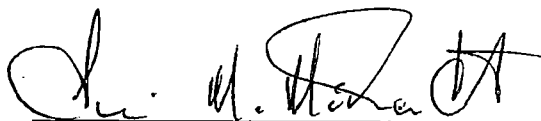
South Carolina Department of Revenue,.....Appellant.

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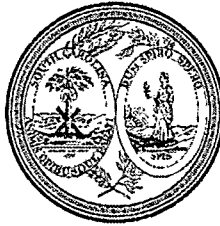
I, Tonie M. Miranda, hereby certify that I have caused to be mailed a copy of Appellant South Carolina Department of Revenue's Initial Brief and Designation of Matter regarding the above-referenced case, by causing a copy of same to be deposited in the United States Mail, postage prepaid, on December 2, 2019, addressed to the attorney(s) of record, John A. Ecton, Esquire and Margaret W. Dukes, Esquire, Ecton Law Firm, PA, 7911 Broad River Road, Suite 100, Irmo, SC 29063, and by hand delivery to the Court of Appeals, 1220 Senate Street, Columbia, SC 29201.



Tonie M. Miranda  
Paralegal  
Office of Litigation & Appeals Division  
South Carolina Department of Revenue

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
OFFICE OF THE GENERAL COUNSEL

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Columbia, SC 29211-9979

December 2, 2019

**VIA HAND DELIVERY**

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
P.O. Box 11629  
Columbia, SC 29211

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DEC 02 2019  
SC Court of Appeals

**Re: Jack's Custom Cycles, Inc., d/b/a Jack's Motor Sports, Respondent, v. South Carolina Department of Revenue, Appellant**  
**Appellate Case No. 2019-001831**  
**ALC Docket No. 19-ALJ-17-0393-CC**

Dear Ms. Kitchings:

Enclosed please find the original of the following documents in connection with the above-referenced matter:

1. Initial Brief of Appellant;
2. Appellant's Designation of Matter to be Included in the Record on Appeal; and
3. Proof of Service.

Should you have any questions, please do not hesitate to contact me at 803-898-1826 or [Nicole.Wooten@dor.sc.gov](mailto:Nicole.Wooten@dor.sc.gov).

Sincerely,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

Handwritten signature of Nicole M. Wooten in black ink.

Nicole M. Wooten  
Counsel for Litigation

c: John A. Ecton, Esquire  
Margaret W. Dukes, Esquire

Enclosures  
NMW: tm