

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

v.

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

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

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Pursuant to Rule 209 of the South Carolina Appellate Court Rules, Respondent Jack's Custom Cycles, Inc., d/b/a Jack's Motor Sports respectfully requests that the following items can 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, dated May 15, 2019

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SC Court of Appeals

**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**

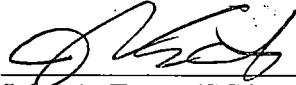
12. Taxpayer's Exhibit 1: SCDMV License to Sell Vehicles
13. Taxpayer's Exhibit 2: Photos of Polaris ATV 570 (2015) and Polaris Razor and Ranger 570 (2015 – Single Seat & Crew)
14. Taxpayer's Exhibit 3: Owners Manual for Polaris ATV Sportsman 570
15. Taxpayer's Exhibit 4: Owners Manual for Polaris UTV RZR 570
16. Taxpayer's Exhibit 5: City Center Partnership Material
17. Taxpayer's Exhibit 7: Titling Documentation for 2013 Polaris Razor
18. Department's Exhibit 7: January 31, 2017 Proposed Assessment
19. Department's Exhibit 8: Work papers related to January 31, 2017 Proposed Assessment
20. Department's Exhibit 9: Petitioner's August 28, 2017 Protest
21. Department's Exhibit 10: August 17, 2017 Amended Proposed Assessment

22. Department's Exhibit 11: Work Papers Related to August 17, 2017 Proposed Assessment

23. Department's Exhibit 14: August 13, 2018 Department Determination

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.



John A. Ecton (SC Bar 66089)

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Attorneys for Respondent

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

January 2, 2020

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In The Court Of Appeals

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Case No. 18-ALJ-17-0393-CC  
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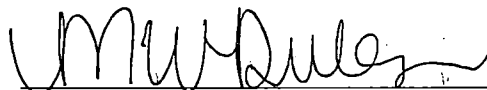
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**PROOF OF SERVICE**

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SC Court of Appeals

I, Margaret Weatherly Dukes, hereby certify that I have caused to be mailed a copy of Respondent Jack's Custom Cycles, Inc., d/b/a Jack's Motor Sports' Initial Brief and Designation of Matter regarding the above-referenced case, by causing a copy of the same to be deposited in the United States Mail, postage prepaid, on January 2, 2020 addressed to the attorney of record, Nicole M. Wooten, Esquire, South Carolina Department of Revenue Office of General Counsel for Litigation, PO Box 12265, Columbia, SC 29211-9979 and by hand delivery to the Court of Appeals, 1220 Senate Street, Columbia, SC 29201.



Margaret Weatherly Dukes  
Attorney  
Ecton Law Firm



# ECTON LAW FIRM, PA

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Charlotte, North Carolina 28273  
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980.677.1101 (facsimile)

January 2, 2020

## VIA HAND DELIVERY

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
P.O. Box 11629  
Columbia, SC 29201

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

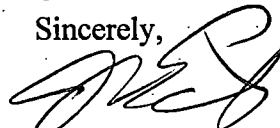
Dear Ms. Kitchings:

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

If you have any questions, please do not hesitate to let us know.

Sincerely,



John A. Ecton

cc: Nicole M. Wooten

Enclosures

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JAN 02 2020

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