

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph K. Anderson III, Chief Administrative Law Judge

Appellate Case No. 2019-001706

**RECEIVED**  
MAR 13 2020  
SC Court of Appeals

Amazon Services, LLC,.....Appellant,

v.

South Carolina Department of Revenue, .....Respondent.

**RESPONDENT SOUTH CAROLINA DEPARTMENT OF REVENUE’S DESIGNATION  
OF MATTER TO BE INCLUDED IN THE RECORD ON APPEAL**

Pursuant to Rule 209 of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue (the Department) respectfully requests that the following items be included in the record on appeal in addition to those identified by the Appellant Amazon Services, LLC (Amazon):

**ORDERS**

1. Order denying the parties’ motions for summary judgment dated January 29, 2019

**MOTIONS AND MEMORANDA**


2. Respondent’s Memorandum in Support of Motion for Summary Judgment dated December 7, 2018
3. Respondent’s Response in Opposition to Petitioner’s Motion for Summary Judgment dated January 4, 2019

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

4. Hearing Exhibit 7: “Increase Your Chances of Winning the Buy Box”
5. Hearing Exhibit 14: “Seller performance measurement”
6. Hearing Exhibit 38: “Premium Shipping options”
7. Hearing Exhibit 39: “Product detail page rules”
8. Hearing Exhibit 40: “Product Pricing and Selection Guidelines”
9. Hearing Exhibit 41: “Prohibited seller activities and actions”
10. Hearing Exhibit 58: “Buyer-Seller Messaging Service overview”
11. Hearing Exhibit 65: “FBA Inventory Placement Service”
12. Hearing Exhibit 83: “Prepare product images”
13. Hearing Exhibit 88: “Remove inventory (overview)”
14. Hearing Exhibit 97: “Seller Best Practices”
15. Hearing Exhibit 215: South Carolina Sales and Use Tax Manual, 2015 edition

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 the appeal.

Respectfully submitted,



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Columbia, South Carolina  
March 13, 2020

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

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APPEAL FROM ADMINISTRATIVE LAW COURT  
Ralph King Anderson, III, Administrative Law Judge

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MAR 13 2020

SC Court of Appeals

Appellate Case No. 2019-0017006

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Amazon Services, LLC,.....Appellant,

v.

South Carolina Department of Revenue, .....Respondent.

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**PROOF OF SERVICE**

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This is to certify that I, Elizabeth Kurtz, a paralegal with the law firm Willoughby & Hoefer, P.A., have caused to be served this day one (1) copy each of **Respondent's Initial Brief** and **Designation of Matter to be Included in the Record on Appeal** by depositing the same in the U.S. Mail to the following:

John C. von Lehe, Jr., Esquire  
Bryson M. Geer, Esquire  
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Elizabeth Kurtz

Columbia, South Carolina  
This 13<sup>th</sup> day of March 2020

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\*\*\*\*ALSO ADMITTED IN NORTH CAROLINA

March 13, 2020

**VIA HAND DELIVERY**

The Honorable Jenny Abbott Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
1220 Senate Street  
Columbia, South Carolina 29201

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MAR 13 2020  
SC Court of Appeals

Re: *Amazon Services, LLC v. S.C. Dep't of Revenue*, Appellate Case No. 2019-001706

Dear Ms. Kitchings:

Enclosed please find a copy of **Respondent's Initial Brief and Designation of Matter to be Included in the Record on Appeal** in the above-captioned matter.

By copy of this letter, I am serving counsel of record for Amazon Services, LLC and enclose a proof of service to that effect. If the Court has any questions, or requires additional information, please contact me at your convenience.

Thank you. If you have any questions, please call.

Very truly yours,

**WILLOUGHBY & HOEFER, P.A.**

*John*

John W. Roberts

Enclosure

cc: Bryson M. Geer, Esquire  
John C. von Lehe, Jr., Esquire  
Carter G. Phillips, Esquire  
Constantine L. Trela, Esquire  
Robert N. Hochman, Esquire  
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