

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Chief Administrative Law Judge

**RECEIVED**

**Dec 11 2020**

Appellate Case No. 2019-001706

**SC Court of Appeals**

Trial Court Case No. 17-ALJ-17-0238-CC

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

v.

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

**MOTION FOR LEAVE TO FILE *AMICUS CURIAE* BRIEF IN SUPPORT OF  
APPELLANT ON BEHALF OF THE INSTITUTE FOR PROFESSIONALS IN  
TAXATION**

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Pursuant to South Carolina Appellate Court Rule 213, The Institute for Professionals in Taxation, by and through its undersigned counsel, respectfully requests leave to file an *amicus curiae* brief in support of Appellant Amazon Services, LLC. The proposed brief accompanies this motion.

### **INTEREST OF AMICUS CURIAE**

The Institute for Professionals in Taxation (“IPT”) is a non-profit educational organization founded in 1976 under the laws of the District of Columbia. IPT’s organizational purposes include the promotion of uniform and equitable administration of taxes. It is also the only professional organization that educates, certifies, and establishes strict codes of conduct for state and local income, property, and sales and use tax professionals who represent taxpayers.

IPT has more than 4,100 members representing more than 1,400 corporations, firms, and taxpayers throughout the United States and Canada. Represented within IPT’s membership are most of the Fortune 500 companies and numerous small businesses. Member representation spans the industry spectrum, including aerospace, agriculture, manufacturing, wholesale and retail, communications, healthcare, financial, oil and gas, hospitality, transportation, and other sectors. IPT’s members are liable for sales and use taxes in various jurisdictions, including South Carolina. IPT has an interest in this matter because its members have an interest in the fair, predictable, and efficient administration of sales and use taxes. IPT is concerned that the decision below undermines these interests.

### **DESIRABILITY OF BRIEF OF AMICUS CURIAE**

The proposed *amicus*’ participation in this case is desirable and will benefit the Court through the *amicus*’ extensive experience with interpreting sales and use tax statutes and advocating for sound tax policies. The proposed *amicus* respectfully submits that its participation

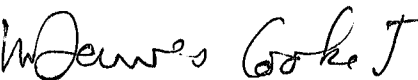
as *amicus curiae* may assist the Court by (i) addressing fundamental issues of statutory interpretation unique to tax laws; (ii) detailing how this case implicates the separation of powers between legislative and executive branches; and (iii) providing this Court with a broader perspective regarding the role of statutory interpretation in maintaining that separation.

### CONCLUSION

For these reasons, this Court should grant The Institute for Professionals in Taxation's motion for leave to file the accompanying *amicus curiae* brief in this case.

Respectfully submitted,

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HELMS, LLC

By: 

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December 11, 2020

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PROOF OF SERVICE

I certify that I have served the *Motion for Leave to File Amicus Curiae Brief in Support of Appellant on Behalf of The Institute for Professionals in Taxation*, pursuant to SCACR 213 on the parties in the above-captioned action by depositing a copy of it in the United States Mail, postage prepaid, on December 11, 2020, addressed to the counsel of record as follows:

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December 11, 2020

**VIA E-MAIL AND U.S. MAIL**

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

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Dec 11 2020

SC Court of Appeals

RE: Amazon Services, LLC v. South Carolina Department of Revenue  
Appellate Case No. 2019-001706  
Our Matter No. 5755.001

Dear Ms. Kitchings:

Please find enclosed a **Motion for Leave to File *Amicus Curiae* Brief in Support of Appellant on Behalf of The Institute for Professionals in Taxation, *Amicus Curiae* Brief of The Institute for Professionals in Taxation in Support of Appellant Amazon Services, LLC**, and proof of service in the above-referenced matter. Also enclosed is a check in the amount of \$50.00 for the required filing fee.

Thank you for your assistance in this matter. Please do not hesitate to contact me with any questions or concerns.

Sincerely,

*s/John W. Fletcher*

John W. Fletcher

JWF/jgc

Enclosures

cc:

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