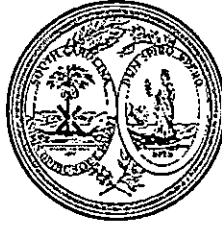


STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF THE GENERAL COUNSEL

300A Outlet Pointe Blvd.
Columbia, SC 29210



PO Box 12265
Columbia, SC 29211-9979

February 4, 2021

The Honorable Jenny Abbot Kitchings
Clerk of Court
South Carolina Court of Appeals
PO-Box-11629
Columbia, SC 29211

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SC Court of Appeals

Re: Keith Purdy, d/b/a A Southern Bartender vs. South Carolina Department of Revenue
Appellate Case No.: 2018-001250

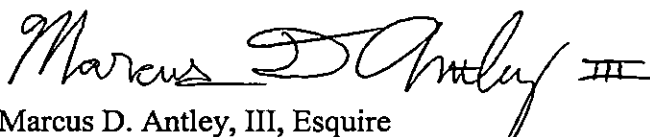
Dear Ms. Kitchings:

Pursuant to Rule 208(7), SCACR, the Department submits this letter providing a supplemental citation from a pertinent and significant authority: Books-A-Million, Inc. v. S.C. Dep't of Revenue, 430 S.C. 388, 844 S.E.2d 399 (Ct. App. 2020), reh'g denied (July 14, 2020). The cited case pertains to the issue of whether a fee should be included in gross proceeds of sales. The Court of Appeals issued its decision in the cited case after the Department filed its brief in this matter.

Should you have any questions, please do not hesitate to contact me at (803) 898-5623, Marcus.Antley@dor.sc.gov.

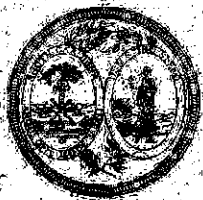
Sincerely,

OFFICE OF GENERAL COUNSEL FOR LITIGATION


Marcus D. Antley, III, Esquire
Counsel for Litigation

MDA

c: Keith Purdy



**South Carolina
Department of Revenue
Office of General Counsel**

P.O. Box 12265, Columbia, SC 29211-9979

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SC Court of Appeals