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SC Court of Appeals

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT  
Honorable Ralph K. Anderson, III, Chief Administrative Law Judge

Appellate Case No. 2020-000983

Case No. 2017-ALJ-17-0237-CC

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Clarendon County, Florence County, Lee County, Sumter  
County, Williamsburg County, Williamsburg County School  
District, Clarendon School District Two, Florence School  
District One, Florence School District Three, Sumter County  
School District, Clarendon County Hospital District, Lee County  
School District, and Clarendon School  
District One, .....Appellants/Respondents,

v.

South Carolina Department of Revenue; Farmers  
Telephone Cooperative, Inc.; FTC Communications,  
LLC; and FTC Diversified Services, LLC, ..... Respondents,

of whom

Farmers Telephone Cooperative, Inc.; FTC  
Communications, LLC; and FTC Diversified  
Services, LLC, are .....Respondents/Appellants.

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MOTION FOR LEAVE TO FILE *AMICI CURIAE* BRIEF IN SUPPORT OF  
RESPONDENTS/APPELLANTS

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Bradley S. Wright  
Margaret M. Fox  
M. John Bowen, Jr.  
BURR & FORMAN LLP  
Post Office Box 11390  
Columbia, SC 29211  
(803) 799-9800

*Counsel for Amici Curiae*

Pursuant to Rule 213, SCACR, Horry Telephone Cooperative, Inc.; Palmetto Rural Telephone Cooperative, Inc.; Piedmont Rural Telephone Cooperative, Inc.; Sandhill Telephone Cooperative, Inc.; and West Carolina Rural Telephone Cooperative, Inc. respectfully move for leave to file an *amici curiae* brief in support of Respondents/Appellants Farmers Telephone Cooperative, Inc.; FTC Communications, LLC; and FTC Diversified Services, LLC. As permitted by Rule 213, SCACR, the *amici curiae* brief is being conditionally filed with this motion.

### **Interest of Amici Curiae**

*Amici* are five telephone cooperatives serving different parts of South Carolina: (1) Horry Telephone Cooperative, Inc.; (2) Palmetto Rural Telephone Cooperative, Inc.; (3) Piedmont Rural Telephone Cooperative, Inc.; (4) Sandhill Telephone Cooperative, Inc.; and (5) West Carolina Rural Telephone Cooperative, Inc. Serving different rural areas of the State, these cooperatives have similar stories. They were founded in the middle of the twentieth century, with the goal of connecting people to the world. First, this was by telephone over copper wires. Now, telephone service is increasingly provided over fiber, which supports not only voice service but also broadband-based services, including access to the Internet. The telephone cooperatives' mission, however, has remained constant: Provide a reliable connection for their members to communicate within and beyond their communities.

These five rural telephone cooperatives have much in common, both in history and purpose, with Farmers Telephone Cooperative, Inc., a litigant in this case. Importantly, *amici* take advantage of the same tax exemption in S.C. Code Ann. § 12-

37-220(B)(10) that Farmers does and that is at issue in this appeal. *Amici* therefore have a strong interest in any judicial decision that impacts that tax exemption.

**Desirability of *Amicus Curiae* Brief**

This case involves the interpretation of a tax exemption for property used in providing rural telephone service. As explained in the proposed *amici curiae* brief, the statutory exemption furthers the important State policy of connecting rural South Carolina, *i.e.*, ensuring that people who live and work in rural areas of the State can communicate with each other and the rest of the world.

The proposed *amici curiae* brief discusses the tax exemption at issue from the perspective of the five rural telephone cooperatives and their customers, as well as from an overall State policy perspective. These are important considerations the Court should take into account as it decides this appeal.

Respectfully Submitted,

s/ Margaret M. Fox  
Margaret M. Fox  
S.C. Bar No. 065418  
Bradley S. Wright  
M. John Bowen, Jr.  
BURR & FORMAN LLP  
Post Office Box 11390  
Columbia, SC 29211  
(803) 799-9800

*Counsel for Amici Curiae*

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