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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
IN THE COURT OF APPEALS

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

Appellate Case No. 2019-001706

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

Amazon Services, LLC, Appellant,
South Carolina Department of Revenue,Respondent.

TAX LAW PROFESSORS' MOTION FOR LEAVE TO
FILE *AMICUS CURIAE* BRIEF IN SUPPORT OF
RESPONDENT DEPARTMENT OF REVENUE

Pursuant to Rule 213, SCACR, Tax Law Professors Tessa R. Davis and Clinton G. Wallace move for leave to file an *amicus curiae* brief in this action urging the Court to affirm the decision of the Administrative Law Court. That court properly affirmed the authority of Respondent South Carolina Department of Revenue to collect sales tax from Amazon for retail sales of third-party merchant owned products on Amazon's website.

The *amici* are Associate Professors of Law at the University of South Carolina who write and teach in the areas of tax law, policy, and administration. They have regularly written commentary and submitted *amicus* briefs in cases concerning tax law and tax administration issues, including addressing the physical nexus standard at issue here when it was considered by the United States Supreme Court in 2018. They submit this brief to provide historical context for the constitutional and statutory

doctrines at issue in this dispute, to elaborate on the policy implications of this Court's decision, and to promote sound tax administration in the public interest.

The *amici* respectfully request that the Court grant leave to present an *amicus curiae* brief. A copy of *amici's* proposed brief is attached as EXHIBIT A hereto and is being conditionally filed in accordance with Rule 213, SCACR.

Respectfully submitted,

/s/ Robert Bockman

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EXHIBIT A

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PROOF OF SERVICE

This is to certify that I, Clinton G. Wallace, have served all parties to this matter with a copy of the **Motion for Leave to File the Brief of Amici Curiae Tax Law Professors Tessa R. Davis and Clinton G. Wallace** by emailing to addresses of for each of the below-listed counsel:

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Respectfully submitted,

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October 22, 2021

Motion for Leave to File Amicus Brief - Amazon v. DOR, Case No. 2019-001706

1 message

Clint Wallace <clint.wallace@gmail.com>

Fri, Oct 22, 2021 at 2:52 PM

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Cc: rtbockman@gmail.com, Tessa Davis <davis.tessa@gmail.com>

Attached please find a copy of our Motion for Leave to File the Brief of Amici Curiae Tax Law Professors Tessa R. Davis and Clinton G. Wallace, to be filed with the Court of Appeals today.

Respectfully,
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 **Motion and Brief - Tax Prof Amici - 10-22-21.pdf**
318K

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October 22, 2021

The Honorable Jenny Abbott Kitchings
Clerk of the Court
South Carolina Court of Appeals
1220 Senate Street
Columbia, SC 29201
electronically to: ctappfilings@sccourts.org

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SC Court of Appeals

**Re: Amazon Services, LLC v. South Carolina Department of Revenue, Appellate
Case No. 2019-001706**

Dear Ms. Kitchings:

Enclosed please find our Motion for Leave to File Amicus Curiae Brief on behalf of Tax Law Professors Tessa R. Davis and Clinton G. Wallace in the above-referenced matter, along with a copy of the proposed brief included as Exhibit A to the Motion, and Proof of Service on all parties to the matter.

We are also submitting six bound copies (which will be delivered to you next week), per our phone conversation with your office earlier today.

Please do not hesitate to contact me if I can provide any further information.

Sincerely,



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