

**N.M. TAXATION & REVENUE DEPARTMENT V. EXERPLAY, INC.**

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**NEW MEXICO TAXATION AND  
REVENUE DEPARTMENT,**

Plaintiff-Appellant,

v.

**EXERPLAY, INC.,**

Defendant-Appellee.

No. 33,935

COURT OF APPEALS OF NEW MEXICO

November 13, 2014

APPEAL FROM THE TAXATION AND REVENUE DEPARTMENT, Dee Dee Hoxie,  
Hearing Officer

**COUNSEL**

Gary K. King, Attorney General, Peter Breen, Special Assistant Attorney General, Santa Fe, NM, for Appellant

Ray Jecklin, Exerplay, Inc., Tiempo Payroll, Rio Rancho, NM, Exerplay, Inc., Cedar Crest, NM, Pro Se Appellees

**JUDGES**

LINDA M. VANZI, Judge. WE CONCUR: RODERICK T. KENNEDY, Chief Judge, J. MILES HANISEE, Judge

**AUTHOR:** LINDA M. VANZI

**MEMORANDUM OPINION**

**VANZI, Judge.**

**{1}** Summary reversal was proposed for the reasons stated in the notice of proposed summary disposition. No memorandum opposing summary reversal has been filed and the time for doing so has expired.

**{2}** REVERSED.

**{3}** IT IS SO ORDERED.

**LINDA M. VANZI, Judge**

**WE CONCUR:**

**RODERICK T. KENNEDY, Chief Judge**

**J. MILES HANISEE, Judge**