

**ARCO MATERIALS, INC. V. STATE, 117 N.M. 802, 877 P.2d 1105 (S. Ct. 1994)**

**ARCO MATERIALS, INC., Petitioner-Respondent,  
vs.  
STATE OF NEW MEXICO, TAXATION AND REVENUE DEPARTMENT,  
Respondent-Petitioner.**

No. 22,132

SUPREME COURT OF NEW MEXICO

117 N.M. 802, 877 P.2d 1105

June 27, 1994, Decided

**OPINION**

**ORDER**

This matter coming on for consideration by the Court upon petition for writ of certiorari and response thereto, and the Court having considered said petition and response and being sufficiently advised;

NOW, THEREFORE, IT IS ORDERED that the petition is GRANTED, and a writ of certiorari shall issue to the New Mexico Court of Appeals regarding the single issue presented in the petition.