

**FIRST NAT'L BANK V. STATE TAX COMM'N, 1936-NMSC-042, 40 N.M. 325, 59 P.2d
670 (S. Ct. 1936)**

**In the Matter of the FIRST NATIONAL BANK OF SANTA ROSA, NEW
MEXICO, Appellee,
vs.
STATE TAX COMMISSION, Appellant**

No. 4143

SUPREME COURT OF NEW MEXICO

1936-NMSC-042, 40 N.M. 325, 59 P.2d 670

June 25, 1936

Appeal from District Court, Guadalupe County; Otero, Judge.

COUNSEL

A. M. Fernandez, of Santa Fe, for appellant.

E. R. Wright, of Santa Fe, for appellee.

JUDGES

Zinn, Justice. Sadler, C. J., and Bickley and Brice, JJ., concur. Hudspeth, J., did not participate.

AUTHOR: ZINN

OPINION

{1} This is a companion case to No. 4141, First State Bank of Mountainair v. State Tax Commission, 40 N.M. 319, 59 P.2d 667, in which an opinion of this court was handed down today. The only difference between this case and No. 4141, is in the amounts going to make up the capital structure of appellee here and appellee in said case; the points of law involved being identical.

{2} For the reasons set forth in said cause No. 4141, the judgment of the district court herein will be reversed, the cause to be remanded, with instructions to dismiss the appellee's petition below and to enter judgment for appellant, and for costs.

{3} It is so ordered.