

**HOLT V. N.M. DEP'T OF TAXATION & REVENUE, 132 N.M. 193, 46 P.3d 100 (S. Ct. 2002)**

**JAMES A. HOLT and TERRI L. HOLT, Plaintiffs-Petitioners,  
vs.  
NEW MEXICO DEPARTMENT OF TAXATION AND REVENUE,  
Defendant-Respondent.**

NO. 27,445

SUPREME COURT OF NEW MEXICO

132 N.M. 193, 46 P.3d 100

April 26, 2002, Decided

**OPINION**

ORDER

WHEREAS, this matter came on for consideration by the Court upon petition for writ of certiorari, and the Court having considered said petition and being sufficiently advised, Chief Justice Patricio M. Serna, Justice Joseph F. Baca, Justice Gene E. Franchini, Justice Pamela B. Minzner, and Justice Petra Jimenez Maes concurring;

NOW, THEREFORE, IT IS ORDERED that the petition hereby is GRANTED and a writ of certiorari shall issue to the New Mexico Court of Appeals; and

IT IS FURTHER ORDERED that a subsequent order shall be entered identifying the issue(s) upon which the petition is granted and setting forth instructions regarding a briefing schedule, if any.

IT IS SO ORDERED.