

**NEW MEXICO TAXATION & REVENUE DEP'T V. WHITENER, 121 N.M. 299, 910  
P.2d 933 (S. Ct. 1994)**

**NEW MEXICO TAXATION AND REVENUE DEPARTMENT,  
Plaintiff-Petitioner,  
vs.  
RAY CHARLES WHITENER, Defendant-Respondent.**

NO. 21,863

SUPREME COURT OF NEW MEXICO

121 N.M. 299, 910 P.2d 933

June 29, 1994, Decided

Certiorari granted 2/9/94.

**OPINION**

**ORDER**

This matter coming on for consideration by the Court upon agreement of dismissal, and the Court having considered said agreement and being sufficiently advised;

NOW, THEREFORE, IT IS ORDERED that the agreement to dismiss hereby is GRANTED and the cause hereby DISMISSED.