

**RUSSELL V. STATE DEPT OF TAXATION & REVENUE, 128 N.M. 688, 997 P.2d 820
(S. Ct. 2000)**

**SHARON C. RUSSELL, Petitioner-Petitioner,
vs.
STATE OF NEW MEXICO DEPARTMENT OF TAXATION AND REVENUE,
Respondent-Respondent.**

NO. 26,180

SUPREME COURT OF NEW MEXICO

128 N.M. 688, 997 P.2d 820

March 03, 2000, Decided

OPINION

ORDER

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

NOW, THEREFORE, IT IS ORDERED that the petition for writ of certiorari is **denied** in Court of Appeal number **20860**.