

CONAGRA FOODS V. NM TAXATION AND REVENUE DEPARTMENT

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**CONAGRA FOODS FOOD
INGREDIENTS CO. INC.,
Protestant-Appellee,
v.
NEW MEXICO TAXATION AND REVENUE DEPARTMENT,
Respondent-Appellant.**

A-1-CA-36871

COURT OF APPEALS OF NEW MEXICO

January 10, 2019

APPEAL FROM THE ADMINISTRATIVE HEARINGS OFFICE, Brian VanDenzen,
Hearing Officer

COUNSEL

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JUDGES

LINDA M. VANZI, Chief Judge. WE CONCUR: JULIE J. VARGAS, Judge, JENNIFER L. ATTREP, Judge

AUTHOR: LINDA M. VANZI

MEMORANDUM OPINION

VANZI, Chief Judge.

{1} Summary affirmance was proposed for the reasons stated in the notice of proposed summary disposition. No memorandum opposing summary affirmance has been filed and the time for doing so has expired. **AFFIRMED.**

{2} IT IS SO ORDERED.

LINDA M. VANZI, Chief Judge

WE CONCUR:

JULIE J. VARGAS, Judge

JENNIFER L. ATTREP, Judge