IN THE SUPREME COURT OF THE STATE OF NEVADA

NEVADA BEER WHOLESALERS ASSOCIATION, A NEVADA NON-PROFIT CORPORATION,

Petitioner,

VS.

NEVADA TAX COMMISSION AND NEVADA DEPARTMENT OF TAXATION. Respondents.

No. 44826

APR 2 5 2005

ORDER DENYING PETITION FOR WRIT OF MANDAMUS, PROHIBITION, OR CERTIORARI

This original petition for a writ of mandamus, prohibition, or certiorari challenges a Nevada Tax Commission decision relating to the transportation of liquor by retail grocery stores.

We have considered this petition, and we are not satisfied that this court's intervention by way of extraordinary relief is warranted at this time. 1 Accordingly, we deny the petition. 2

It is so ORDERED.

Maupin

Parraguirre

¹Smith v. District Court, 107 Nev. 674, 818 P.2d 849 (1991). We note that our denial of this petition does not preclude petitioner from raising the issue presented in this petition again, in the event that the Nevada Legislature does not amend the relevant statutes. respondents extend the temporary stay of enforcement past the end of the Legislative Session.

²NRAP 21(b).

SUPREME COURT OF NEVADA

05-08034

cc: Lionel Sawyer & Collins/Reno Attorney General Brian Sandoval/Carson City