## IN THE SUPREME COURT OF THE STATE OF NEVADA

CLARK KAY AND JANE KAY, Appellants,

CITY OF LAS VEGAS, NEVADA, A MUNICIPAL CORPORATION; AND OSCAR B. GOODMAN, MAYOR, Respondents.

No. 39464

FILED

JUL 17 2002



## ORDER OF AFFIRMANCE

This is a proper person appeal from a district court order dismissing appellants' complaint for failure to state a claim upon which relief can be granted, pursuant to NRCP 12(b)(5). Having reviewed the record in this matter, we conclude that the district court properly dismissed the complaint. Accordingly, we

ORDER the judgment of the district court AFFIRMED.

J. Shearing

J.

<sup>&</sup>lt;sup>1</sup>See Edgar v. Wagner, 101 Nev. 226, 699 P.2d 110 (1985) (holding that on review of an order granting a motion to dismiss, this court's task is to determine whether or not the challenged pleading sets forth allegations sufficient to make out the elements of a right to relief); NRCP 12(b)(5); see also Bright v. Bechtel Petroleum, Inc., 780 F.2d 766, 770 (9th Cir. 1986) (holding that an employer is not liable to an employee for complying with its legal duty to withhold federal income tax).

cc: Hon. Nancy M. Saitta, District Judge Las Vegas City Attorney Clark Kay Jane Kay Clark County Clerk