

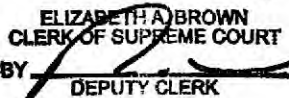
IN THE SUPREME COURT OF THE STATE OF NEVADA

NEVADA READY MIX, INC.; AND
SERVICE ROCK PRODUCTS, INC.,
Appellants,
vs.
NEVADA TAX COMMISSION, STATE
OF NEVADA,
Respondent.

No. 76482

FILED

SEP 16 2019

ELIZABETH A. BROWN
CLERK OF SUPREME COURT
BY  DEPUTY CLERK

ORDER OF AFFIRMANCE

This is an appeal from a district court's post-judgment order denying appellants' motion to hold respondent in contempt and to direct performance of a specific act pursuant to NRCP 70. Eighth Judicial District Court, Clark County; Linda Marie Bell, Chief Judge.

Nevada Ready Mix, Inc., and Service Rock Products, Inc. (collectively, the taxpayers) challenge the district court's denial of their NRCP 70 motion for contempt and to direct performance of a specific act. The taxpayers argue on appeal that respondent Nevada Tax Commission did not comply with the district court's order requiring it to revise a previously released advisory opinion. We review a district court's ruling on an NRCP 70 motion for an abuse of discretion. *See Randon v. Nev. Real Estate Comm'n*, 79 Nev. 132, 139, 379 P.2d 537, 540 (1963) (concluding that the district court was "within its discretion, under Rule 70," in denying a motion to cite for contempt).

Because "[a] court has, and should have, wide latitude in making a determination of whether there has been contemptuous defiance of its own orders," *Neebars, Inc. v. Long Bar Grinding, Inc.*, 438 F.2d 47, 48 (9th Cir. 1971), and the taxpayers have not demonstrated that the district

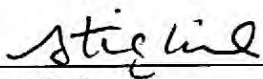
19-38505

court exercised this authority in an improper manner, we conclude that the district court did not abuse its discretion in denying the taxpayers' motion.

Accordingly, we

ORDER the judgment of the district court AFFIRMED.


_____, J.
Hardesty


_____, J.
Stiglich


_____, J.
Silver

cc: Hon. Linda Marie Bell, Chief Judge
Ara H. Shirinian, Settlement Judge
Stoel Rives LLP/Sacramento
Hale & Wood, PLLC
Attorney General/Carson City
Attorney General/Las Vegas
Eighth District Court Clerk