SENATE MEMORIAL 91

52ND LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2016

INTRODUCED BY

Jacob R. Candelaria

A MEMORIAL

CONGRATULATING THE UNIVERSITY OF NEW MEXICO SCHOOL OF LAW TAX
TEAM ON WINNING THE FIFTEENTH ANNUAL AMERICAN BAR ASSOCIATION
SECTION OF TAXATION LAW STUDENT TAX CHALLENGE.

    WHEREAS, as an alternative to traditional moot court
competitions, the American bar association sponsors a law
student tax challenge that asks two-person teams of students to
solve a cutting-edge tax problem and complex business problem
that might arise in everyday tax practice; and

    WHEREAS, teams write a memorandum to a senior partner and
a client letter explaining their solution, and each team
presents its solutions to a panel of judges during oral defense
rounds; and

    WHEREAS, university of New Mexico law students Frank
Cardoza and Scott Woody won first place in the juris doctor

candidate division of the fifteenth annual law student tax
challenge hosted by the section of taxation of the American bar
association, held on January 29, 2016; and

WHEREAS, Frank Cardoza and Scott Woody also won best
written submission during the competition; and

WHEREAS, Professor Mary Leto Pareja coached the team to
success; and

WHEREAS, the team was supported during its preparation for
the oral defense rounds by Professor Robert J. Desiderio and
Adjunct Professor Andrew Weinstein of the university of New
Mexico school of law; and

WHEREAS, R. Tracy Sprouls and Robert Lucero of the Rodey
law firm, both alumni of the university of New Mexico school of
law, also supported the team; and

WHEREAS, forty-three teams from law schools all over the
country competed in the juris doctor candidate division of the
competition; and

WHEREAS, the team of Frank Cardoza and Scott Woody is the
first university of New Mexico team to win the competition;

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE STATE
OF NEW MEXICO that congratulations be extended to Frank Cardoza
and Scott Woody on winning first place in the juris doctor
candidate division of the fifteenth annual law student tax
challenge; and

BE IT FURTHER RESOLVED that Professor Mary Leto Pareja,

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1   Professor Robert J. Desiderio, Adjunct Professor Andrew

2   Weinstein and R. Tracy Sprouls and Robert Lucero be recognized

3   for coaching the winning team; and

4   BE IT FURTHER RESOLVED that copies of this memorial be

5   transmitted to Frank Cardoza, Scott Woody, Professor Mary Leto

6   Pareja, Professor Robert J. Desiderio, Adjunct Professor Andrew

7   Weinstein, R. Tracy Sprouls and Robert Lucero.

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