# LITIGATION ROSTER

# SPECIAL TAXES

**NOVEMBER 2025**

**Special Taxes**
LITIGATION ROSTER
NOVEMBER 2025

# NEW CASES

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# CLOSED CASES

| Case Name | Case Number |
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Please refer to the case roster for more detail regarding new and closed cases

**Special Taxes**
LITIGATION ROSTER
NOVEMBER 2025

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**ALTBAUM, ROYAL PAWN, INC. v. STATE OF CALIFORNIA**
Court of Appeal, Fourth Appellate District: D085207
San Diego County Superior Court: 37-2024-00003904-CU-MC-CTL
Filed – 01/26/2024

*Plaintiffs' Counsel*
LeRoy George Siddell

*CDTFA's Counsel*
Angela Zugman

*CDTFA Attorney*
Andrew Amara

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Issue(s):

Plaintiffs, two Federal Firearms License ("FFL") holders, seek a permanent injunction against the enforcement of an 11% excise tax imposed on the gross receipts of the retail sale of a firearm, firearm precursor parts, and ammunition beginning July 1, 2024, pursuant to Assembly Bill 28 - Gun Violence Prevention and School Safety Act (2023). Plaintiffs argue the tax violates the Second and Fourteenth Amendments to the United States Constitution because the tax will minimize the capacity of ordinary, law-abiding citizens to exercise their Second Amendment rights and will cause financial harm to the Plaintiffs' businesses. Plaintiffs also seeks monetary damages on behalf of taxpayers alleged to be harmed by the implementation of AB 28 and attorneys' fees.

Audit/Tax Period: None
Amount: Unspecified

Status:

Plaintiffs served the Department of Justice on February 7, 2024. The court granted CDTFA an additional 30 days to respond to the Complaint. The new deadline is April 8, 2024. On April 8, 2024, CDTFA filed its Demurrer and Motion to Strike the Complaint; the hearing is scheduled for October 11, 2024. Plaintiffs filed their opposition to CDTFA's Demurrer and Motion to Strike on September 20, 2024. CDTFA's reply papers are due October 4, 2024. On October 4, 2024, CDTFA filed its combined reply brief to Plaintiffs' opposition to CDTFA's demurrer and motion to strike. On October 11, 2024, the trial court sustained CDTFA's Demurrer to Plaintiffs' Complaint without leave to amend,

finding that Plaintiffs failed to exhaust their administrative remedies. Notice of Entry of Judgment was served on November 21, 2024. Plaintiffs filed an appeal from the judgment on December 2, 2024. On April 15, 2025, the Court of Appeal notified the parties that the record on appeal is now complete. Plaintiffs' opening appellate brief is due May 27, 2025. On May 27, 2025, Plaintiffs filed their opening brief with the Court of Appeal. The parties filed a stipulation on June 9, 2025, extending the deadline for CDTFA to file its respondent's brief to August 25, 2025. On August 8, 2025, the Court of Appeal granted CDTFA's application to extend its time to file its opening brief to September 24, 2025. The Court of Appeal granted CDTFA's request for an additional 15 days to file its opening brief; the new deadline is October 9, 2025. CDTFA filed its Respondent's Brief with the Court of Appeal on October 3, 2025. Plaintiff did not file an optional reply brief (which was due October 23, 2025). The parties waived oral argument.

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**GARY ARTHUR v. STATE OF CALIFORNIA**
Sacramento County Superior Court: 24CV024479
Filed – 12/02/2024

*Plaintiffs' Counsel*
Jesse Ortiz, Ortiz Law Group

*CDTFA's Counsel*
Matt Heyn

*CDTFA Attorney*
Chris Kim

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Issue(s):

Plaintiff Gary Arthur ("Plaintiff) brought an action under Code of Civil Procedure section 526 alleging he received a jeopardy determination for a cannabis assessment of $574,408.53 regarding unlicensed cannabis activity on a property he owns for the period August 1, 2022, through August 31, 2022, and CDTFA declined to accept his late petition submitted on November 15, 2023. Plaintiff seeks a permanent injunction to prevent CDTFA from continuing to collect the disputed tax and a declaratory judgment that the assessed tax is unlawful.

Audit/Tax Period: None
Amount: Unspecified

Status:

Plaintiff served CDTFA with a complaint on October 29, 2025. CDTFA received a 15-day extension to respond to Plaintiff's complaint. CDTFA's response is now due December 15, 2025.

**HENLEY PACIFIC LLC AND HENLEY PACIFIC LA LLC. v. CDTFA**
Sacramento County Superior Court: 24CV022011
Filed – 10/29/2024

*Plaintiffs' Counsel*
Adam G. Slote, Slote, Links & Boreman, PC

*CDTFA's Counsel*
Brian Wesley

*CDTFA Attorney*
Andrew Amara

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Issue(s):

Henley Pacific LLC ("Henley") and Henley Pacific LA LLC ("Henley LA") (collectively "Plaintiffs") operate preventative automotive maintenance centers throughout California. Plaintiffs seek Health and Safety (H&S) Code section 25205.5 based Generation and Handling Fee refunds for 2022-2023 (period at issue), asserting that the hazardous waste it generated is used oil that qualifies for an exemption from the fee under H&S Code section 25174.8, subdivision (a)(4). Specifically, Plaintiffs allege they are exempt from the fees because they are used oil collection centers certified by the Department of Resources Recycling and Recovery pursuant to Public Resources Code section 48660. Plaintiffs seek a combined refund in the amount of $514,584 for the period at issue.

Audit/Tax Period: None
Amount: $514,584.00

Status:

Plaintiffs served their Verified Complaint for Tax Refund on December 9, 2024. On January 10, 2025, the parties filed a stipulation and order extending the deadline for CDTFA and the Department of Toxic Substances Control to respond to the Complaint until after the appeal in a related matter, Automotive Oil Change Association v. Department of Toxic Substances Control (Third District Court of Appeal Case No. C100216), is decided. The court has approved a stipulation filed by the parties extending CDTFA's first responsive pleading deadline to 30 days after this case is consolidated with Automotive Oil Change Association; Nor Cal Oil Inc.; and Henley Pacific LLC v. Department of Toxic Substances Control, Case No. 23WM000071. On May 16, 2025, the court issued a ruling declining to consolidate this matter with a related case, Automotive Oil Change Association (AOCA) v. DTSC, Sacramento County Superior Court Case No. 23WM000071. CDTFA's response to the complaint is now due June 30, 2025. On June 30, 2025, CDTFA filed a Demurrer to the complaint that joins Defendant DTSC's

Demurrer, which was also filed on June 30, 2025. The hearing on CDTFA's Demurrer is set for February 26, 2026. The hearing on DTSC's Demurrer is set for January 26, 2026. The demurrer hearing set for January 26, 2026, was continued to April 15, 2026.

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**HNHPC, INC. v. CDTFA**
Orange County Superior Court: 30-2023-01369643-CU-WM-WJC
Filed – 12/28/2023

*Plaintiffs' Counsel*
Jeff Augustini, Law Office of Jeff Augustini

*CDTFA's Counsel*
Justin Buller

*CDTFA Attorney*
Kiren Chohan

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Issue(s):

Plaintiff HNHPC, Inc., filed a lawsuit against CDTFA and the Office of Administrative Law (OAL) challenging the validity of Regulation 3802, Gross Receipts from Sales of Cannabis and Cannabis Products, and the amendment to Regulation 3700, Cannabis Excise and Cultivation Tax, promulgated by CDTFA using its emergency regulatory authority. Plaintiff argues that CDTFA abused its authority by ignoring the Administrative Procedures Act's (APA) procedural requirements including the failure to properly provide notice and the assertion of a non-existent emergency. Plaintiff also asserts that Regulation 3802 and the amendment to Regulation 3700(i) contravene the stated intent of Proposition 64 and the Cannabis Tax Laws (Rev. & Tax. Code, §34010 et seq.) that separately stated "cannabis accessories" are not subject to the cannabis excise tax.

Audit/Tax Period: None
Amount: Unspecified

Status:

CDTFA was personally served with the Summons and Complaint on January 5, 2024. CDTFA's deadline to file a responsive pleading is February 16, 2024. On February 16, 2024, CDTFA filed a Motion to Transfer Venue of this case to Sacramento County. The hearing on this motion is scheduled for May 23, 2024. On May 10, 2024, Plaintiff filed its opposition to CDTFA's Motion to Transfer Venue. On May 16, 2024, CDTFA filed a reply in support of its Motion to Transfer Venue. On May 22, 2024, the court denied CDTFA's Motion to Transfer

Venue based on HNHPC's stipulation to "withdraw all requested relief other than its request to invalidate the two challenged 'emergency' regulations for failure to follow the APA and the applicable emergency rule-making requirements." HNHPC will file an amended petition eliminating its injunctive and declaratory relief causes of action consistent with the court's order. On June 24, 2024, CDTFA filed an answer to the Writ and Complaint. OAL also filed a Demurrer to the Writ and Complaint on June 24, 2024, which is scheduled for hearing on November 14, 2024. In its demurrer, OAL argues that it is not a proper party and cannot provide any equitable relief to HNHPC. The hearing on OAL's Demurrer to be dismissed from this action has been continued by the court to January 30, 2025. Following the hearing on January 30, 2025, the court took OAL's Demurrer under submission. On February 4, 2025, the court denied OAL's Demurrer to the Complaint on the ground that it was not a proper party to the action, finding "that OAL has not established at this juncture that it has no authority to disapprove the challenged emergency regulations by repeal." On February 28, 2025, CDTFA and OAL each filed a Motion to Quash Deposition Subpoenas. The hearing on these motions is scheduled for July 24, 2025. On July 3, 2025, Plaintiff filed its oppositions to CDTFA and OAL's motions to quash deposition notices (for CDTFA and OAL's employees). On July 17, 2025, CDTFA and OAL filed reply briefs in support of their motions. On July 24, 2025, at HNHPC's request, the court continued the hearing on CDTFA's and OAL's motions to October 31, 2025, to allow the parties to submit supplementing briefing. HNHPC's supplemental brief is due August 15, 2025, and CDTFA's and OAL's replies are due September 5, 2025. HNHPC filed its supplemental brief on August 15, 2025. On September 5, 2025, CDTFA and OAL filed a supplemental brief to support their motions to quash Plaintiff's deposition subpoenas. The hearing on CDTFA's and OAL's motions to quash was held on October 30, 2025. On October 31, 2025, the court granted the motions to quash. On November 13, 2025, the court set the hearing on Plaintiff's writ petition for August 20, 2026.

**POWAY WEAPONS & GEAR, INC. v. CDTFA**
Sacramento County Superior Court: 25CV018964
Filed – 08/11/2025

*Plaintiffs' Counsel*
C.D Michael, Michael & Associates, P.C
David H. Thompson, Cooper & Kirk, P.C.

*CDTFA's Counsel*
Asha Albuquerque

*CDTFA Attorney*
Andrew Amara

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Issue(s):

This action challenges the constitutionality of Assembly Bill 28 (Ch. 231, Stats. 2023), which added Revenue and Taxation Code Section 36011 et seq., imposing an 11% excise tax on the "gross receipts from the retail sale . . . of any firearm, firearm precursor part, or ammunition" sold by licensed firearms dealers, firearms manufacturers, and ammunition vendors. Plaintiffs seek a permanent injunction against the enforcement of Section 36011 and associated provisions established by AB 28; and a refund of all taxes paid pursuant to the 11% excise tax, whether paid before or after the filing of this complaint.

Audit/Tax Period: None
Amount: Unspecified

Status:

CDTFA was served with the Verified Complaint for Declaratory, Injunctive, and other Relief on August 13, 2025. On September 3, 2025, the parties filed a stipulated request to extend the time for CDTFA to respond to the complaint to October 27, 2025, which was granted by the court. CDTFA filed a demurrer to the complaint on October 27, 2025. A hearing on the demurrer is set for July 20, 2026.

**SCSA GROUP, INC. v. CDTFA**
Orange County Superior Court: 30-2024-01433413-CU-NP-CJC
Filed – 10/15/2024

*Plaintiffs' Counsel*
George L. Hampton, FBFK Law

*CDTFA's Counsel*
Matthew Beasley

*CDTFA Attorney*
Kiren Chohan

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Issue(s):

Plaintiffs SCSA Group, Inc., 1 Vertical Inc. dba 420 Central, Vertical Four, Inc. dba 420 Central-Newport Mesa, and NGU Holdings, Inc. (NGU) (collectively, "Plaintiffs") filed the complaint against Defendants Department of Cannabis Control (DCC), Nicole Elliot, as Director of DCC, CDTFA, and the Office of Administrative Law (OAL) (collectively, "Defendants"), for six causes of action, of which three causes of action filed by Plaintiffs (except NGU) are against CDTFA and OAL for: a refund of cannabis excise tax collected by CDTFA for an unspecified period, and damages resulting from their alleged loss of sales due to their need to sell their cannabis products at higher prices to pay the cannabis excise tax; an injunction invalidating Regulations 3802 and 3700, subdivision (i) (which authorize the imposition of cannabis excise taxes on the sales of separately stated cannabis accessories); and a declaratory judgment that separately stated sales of cannabis accessories are not subject to the cannabis excise tax.

Plaintiffs also filed three causes of action against DCC seeking damages resulting from DCC's alleged failure to perform enforcement duties under the Medicinal and Adult-Use Cannabis Regulation and Safety Act (See Bus. & Prof. Code, § 26000, et seq.) and DCC's alleged arbitrary and selective enforcement of its regulations with respect to unlicensed cannabis distributors as well as an injunction compelling DCC to create and maintain a track and trace system to identify illegal and unregulated cannabis dispensaries.

Audit/Tax Period: None
Amount: Unspecified

Status:

CDTFA was personally served with the Summons and Complaint on October 29, 2024. CDTFA's deadline to file its first responsive pleading is December 2, 2024. Plaintiff agreed to extend CDTFA's deadline to respond to the Complaint;

CDTFA's response is now due December 17, 2024. Plaintiff agreed to a 30-day extension for CDTFA to respond to the Complaint; the new deadline is January 16, 2025. On January 8, 2025, Plaintiff has stipulated that CDTFA does not need to file a response to the complaint (due January 16, 2025) as Plaintiff will be filing an amended complaint; CDTFA will file a response to the amended complaint within 30 days after it is filed. On July 16, 2025, Plaintiffs filed a First Amended Complaint. Plaintiffs stipulated to CDTFA's request for an extension of time to respond and CDTFA's response deadline is now September 3, 2025. On September 2, 2025, CDTFA filed a Demurrer and a Motion to Strike to the amended complaint. The hearing is set for January 22, 2026. On October 3, 2025, the court dismissed NGU Holdings, Inc. without prejudice from the case.

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**SPRINT TELEPHONY PCS, L.P. v. CDTFA**
Sacramento County Superior Court: 34-2021-00296518
Filed – 03/15/2021

*Plaintiffs' Counsel*
Timothy A. Gustafson, Eversheds Sutherland

*CDTFA's Counsel*
Mike Sapoznikow

*CDTFA Attorney*
Andrew Amara

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Issue(s):

Plaintiff contends that it is entitled to a refund of $1,420,371.00 in overpaid electronic waste recycling fees ("e-waste fees") for the period of April 1, 2013 to March 31, 2016, because the tablet devices it sold were not specifically identified as "covered electronic devices" ("CEDs") in the Department of Toxic Substances Control's ("DTSC") regulations and were therefore not subject to the e-waste fee. Public Resources Code section 42463, subdivision (e)(1), provides that a CED is "a video display device . . . that is identified in the regulations adopted by" DTSC. Plaintiff further contends that it is not liable for e-waste fees when a manufacturer of a CED fails to send the required notice to a retailer that their device meets the definition of a CED and are subject to e-waste fees.

Audit/Tax Period: April 1, 2013, to March 31, 2016
Amount: $1,420,371.00

Status:

Plaintiff filed its verified complaint on March 15, 2021, and served it on CDTFA on March 22, 2021. CDTFA received an extension to file its responsive pleading by May 6, 2021. The parties have agreed to stay the action while Plaintiff exhausts its administrative remedies with the CDTFA and will file a stipulation to stay the action with the court. The court entered the Order to Stay Case Pending Exhaustion of Administrative Remedies on May 12, 2021. On October 14, 2022, CDTFA filed a Notice of Exhaustion of Administrative Remedies and Proposed Order to Lift Stay. On November 3, 2022, plaintiff filed and served a Verified First Amended Complaint for Refund of Fees, adding the California Department of Toxic Substances Control as the Real Party in Interest. Plaintiff stipulated to a 15-day extension for CDTFA to file its response to the amended complaint. CDTFA's response is now due December 21, 2022. On December 21, 2022, CDTFA filed its Answer to plaintiff's Verified First Amended Complaint for Refund of Fees. Real Party in Interest, DTSC, filed its Answer to Sprint's First Amended Complaint on January 13, 2023. The court has set a Case Management Conference for August 4, 2023. Discovery has commenced and is ongoing. The court scheduled the trial date for April 14, 2025. On January 8, 2025, Plaintiff filed its Motion for Summary Judgment. The parties stipulated to the following briefing deadlines on their cross-motions for summary judgment: CDTFA's combined motion for summary judgment and response to Plaintiff's motion for summary judgment is due February 26, 2025; Plaintiff's combined response/reply brief is due March 26, 2025; and CDTFA's reply brief is due April 16, 2025. CDTFA filed its Amended Answer on January 24, 2025. Additionally, CDTFA filed its Motion for Leave to File Cross Complaint on January 27, 2025. The hearing on that motion is set for May 15, 2025. CDTFA filed its Motion for Summary Judgment on February 26, 2025. The trial court set the hearing date on the parties' cross-motions for summary judgment for May 20, 2025, and vacated the April 14, 2025, trial date. On March 21, 2025, the parties filed a stipulation revising the briefing schedule on the parties' cross motions for summary judgment, which was approved by the court on March 27, 2025. The new briefing dates are as follows: Sprint's response/reply brief is due April 11, 2025; and CDTFA's reply brief is due May 8, 2025. On April 11, 2025, Sprint filed its combined opposition and reply brief on the parties' cross-motions for summary judgment. CDTFA filed its reply brief in support of its Motion for Summary Judgment on May 8, 2025. On May 19, 2025, the court continued the hearing date on the parties' cross motions for summary judgment to August 28, 2025. The hearing on Sprint’s Motion for Summary Judgment has been continued to September 9, 2025. Following oral argument on the parties’ cross-motions for summary judgment on September 9, 2025, the court took the matter under submission. On October 24, 2025, the court denied the parties’ cross-motions for summary judgment.

**STARBUZZ INTERNATIONAL, INC. v. CDTFA**
Court of Appeal, Third Appellate District: C101143
Sacramento County Superior Court: 23WM00060
Filed – 08/03/2023

*Plaintiffs' Counsel*
Mardiros Dakessian, Dakessian Law, LTD

*CDTFA's Counsel*
Daniel Robertson

*CDTFA Attorney*
Kiren Chohan

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Issue(s):

Starbuzz International, Inc. and Starbuzz Tobacco, Inc. (collectively "Petitioners") seek to compel CDTFA to refund $1,004,309.89 (for the period October 1, 2012, through September 30, 2013) and $1,814,429.11 (for the period August 1, 2013, through September 30, 2015), respectively, in tobacco products tax (Tax), which they allege was ordered by the Office of Tax Appeals (OTA) in its decision dated March 15, 2023. As background, Petitioners filed their respective refund claims for the amounts at issue claiming that shisha does not fall within the definition of tobacco products under the Cigarette and Tobacco Products Tax Law (CTPTL) because it contains less than 50 percent tobacco (Refund Claims).

In order to process Petitioners' Refund Claims in accordance with Revenue and Taxation Code section 30361.5 (which provides that when an amount is collected by a distributor from their customers as reimbursement for tax is computed upon an amount that is not taxable under the CTPTL, the excess tax reimbursement is required to be returned to their customers or remitted to this state), CDTFA requested sales invoices to ascertain the extent to which Petitioners collected tax reimbursement from their customers and to verify that those customers will be returned the payments. Petitioners object to providing their sales invoices, asserting that CDTFA must abide by its ministerial duty of simply issuing a refund for the full amount they claimed in their Refund Claims. Petitioners also seek attorneys' fees under Code of Civil Procedure section 1021.5.

Audit/Tax Period: October 1, 2012, to September 30, 2015
Amount: $2,818,739.00

Status:

On August 3, 2023, Petitioners filed their Petition and served CDTFA on August

7, 2023. CDTFA's deadline to file its first responsive pleading to the Petition is September 6, 2023. On August 28, 2023, the parties agreed to extend the deadline for CDTFA to respond to the Petition to October 9, 2023, subject to court approval. The parties also agreed to a hearing date of February 9, 2024, which has been reserved by the court. Pursuant to Sacramento County Superior Court Local Rules, the briefing schedule is as follows: Opening Brief due November 27, 2023; Opposition Brief due January 10, 2024; and Reply Brief due January 25, 2024. On October 9, 2023, CDTFA filed its answer to the Petition and a cross-complaint against Petitioners. In its cross-complaint, CDTFA seeks a court order that: (1) Petitioners be ordered to produce records necessary for CDTFA to carry out its duties under the Cigarette and Tobacco Products Tax Law (CTPTL); (2) CDTFA be granted sufficient time to carry out its duties under the CTPTL; and (3) Petitioners be ordered to return any excess tax reimbursements that they collected to their customers from whom such excess amounts were collected. On November 27, 2023, the court approved the parties' stipulated briefing schedule, which provides as follows: (1) Starbuzz's deadline to file its opening brief in support of its writ petition and a demurrer to CDTFA's cross-complaint is December 8, 2023; (2) CDTFA's deadline to file its opposition brief on the merits and opposition to Starbuzz's demurrer is January 12, 2024; and (3) Starbuzz's deadline to file its reply brief on the merits and reply in support of its demurrer is January 25, 2024. The hearing on these matters is scheduled for February 9, 2024. On December 8, 2023, Petitioners filled a Motion for Issuance of Writ and a Demurrer to CDTFA's Cross Complaint. On January 12, 2024, CDTFA filed an opposition brief to Petitioners' Motion for Issuance of Writ and Demurrer to CDTFA's Cross-Complaint. On January 25, 2024, Petitioners filed a reply to CDTFA's opposition brief. The hearing on Petitioners' Motion and Demurrer is scheduled for February 9, 2024. On February 9, 2024, the trial court denied Petitioners' Petition and Demurrer to CDTFA's Cross-Complaint, finding in favor of CDTFA on both the Petition and Cross-Complaint. The court held that Petitioners did not show that CDTFA's review of whether Petitioners collected excess tax reimbursement from their customers is barred by res judicata; and, such review is not the same cause of action as Petitioners' refund claims. On February 29, 2024, Petitioners filed a Motion to Vacate the Judgment. CDTFA's deadline to oppose the motion is March 11, 2024. On March 11, 2024, CDTFA filed an opposition to Petitioners' Motion to Vacate the Judgment. On March 15, 2024, Petitioners filed a reply to CDTFA's opposition to the Motion to Vacate the Judgment. The hearing on this motion is scheduled for March 22, 2024. On March 22, 2024, the court denied Petitioners' Motion to Vacate Judgment on the ground that it was premature. Petitioners filed their answer to CDTFA's Cross-Complaint on that same date. The court entered the dismissal of CDTFA's cross-complaint on May 1, 2024, without prejudice. On May 14, 2024, the trial court entered judgment in favor of CDTFA. On May 16, 2024, Petitioners filed a Notice of Appeal of the judgment. Petitioners' opening brief is due October 7, 2024. Petitioners filed their Appellants' Opening Brief on October 7, 2024. On October 28, 2024, CDTFA requested an extension to January 6, 2025, to file its Respondent's Brief. On November 8, 2024, the Court of Appeal granted

CDTFA's request for an extension to file its Respondent's Brief to January 6, 2025. On January 10, 2025, the Court of Appeal granted CDTFA's request for an extension of time to file its Respondent's Brief by February 5, 2025. CDTFA filed its Respondent's Brief on February 5, 2025. On February 6, 2025, the parties filed a stipulation in the Court of Appeal to extend Petitioners' time to file their Reply Brief to March 17, 2025. Petitioners filed their Reply Brief and a Motion for Judicial Notice on March 14, 2025. On March 28, 2025, CDTFA filed its opposition to Petitioners' Motion for Judicial Notice. The Third District Court of Appeal scheduled oral argument for August 19, 2025. Oral argument was held at the Court of Appeal on August 19, 2025. On August 26, 2025, the Court of Appeal affirmed the lower court judgment in favor of CDTFA. CDTFA was awarded its costs on appeal. On September 10, 2025, Starbuzz filed a petition for rehearing; the Court of Appeal denied the petition on September 22, 2025. On October 6, 2025, Starbuzz filed a petition for review with the California Supreme Court of the Court of Appeal decision in favor of CDTFA. On October 16, 2025, CDTFA filed a letter with the California Supreme Court advising the Court that it will not be filing a response to the petition unless requested. On October 17, 2025, the Institute for Professionals in Taxation filed an amicus letter brief urging the Court to grant review.

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**STESHENKO, GREGORY v. California Board of Equalization, et al.**
Sacramento County Superior Court: 34-2016-00202671-CU-CR-GDS
Santa Cruz County Superior Court: 16CV007757
Filed – 03/25/2016

*Plaintiffs' Counsel*
Gregory Steshenko, Pro Se

*CDTFA's Counsel*
Robert E. Asperger

*CDTFA Attorney*
Kiren Chohan

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Issue(s):

Plaintiff contends that the fire prevention fee Assembly Bill 29 AB 29 is invalid and unconstitutional, and that exempt funds were illegally seized.

Audit/Tax Period: None
Amount: Unspecified

Status:

On June 28, 2016, the BOE filed its Reply to Plaintiff's Opposition to Motion to Transfer Action to Sacramento County Superior Court. At the July 6, 2016, hearing, the Court granted the Motion for Change of Venue to Sacramento County Superior Court. On August 29, 2016, the BOE's Proposed Order for change of venue to Sacramento was submitted to Plaintiff for approval as to form. On September 8, 2016, the DAG sent a signed letter to the Court submitting the Proposed Order granting Motion for change of venue, with attachments. On September 28, 2016, the Court entered an Order, transferring the case to Sacramento County Superior Court. On October 11, 2016, Plaintiff filed a petition for writ of mandate with the Sixth Appellate District. The Santa Cruz Superior Court has transferred the case to Sacramento County Superior Court. Sacramento County Superior Court has scheduled a case management conference for May 4, 2017. The case management statement is due April 19, 2017. On February 28, 2017, the Court of Appeal denied the petition for writ of mandate and request for stay. On March 21, 2017, Defendants BOE and CalFIRE filed a demurrer and Motion to strike. The hearing on these moving papers is scheduled for April 27, 2017. On April 26, 2017, the Court continued the hearing to June 2, 2017. On April 27, 2017, the Court issued its tentative ruling on the CMC set for May 4, 2017. It requires the parties to choose trial and settlement conference dates before the end of the year. The hearing on BOE's Demurrer has been continued to July 7, 2017. At the July 7, 2017, hearing, the trial court sustained the demurrers of Defendants California Board of Equalization, the California Department of Forestry and Fire Protection, and Andres Lopez as to the second through fourth causes of action of the complaint; and stayed the entire action on the grounds that there is another action pending between the same parties on the same cause of action. On July 19, 2017, Assembly Bill 398 was adopted to add Public Resources section 4213.05, which effective July 1, 2017, suspends the fire prevention fee until January 1, 2031. On August 3, 2017, the Court entered an order sustaining the Board's demurrer to the second through fourth causes of action and staying the first cause of action on the grounds that there is another action pending between the same parties (the Howard Jarvis case). There has been no action since then. On December 30, 2017, plaintiff filed a motion to lift the stay on this action. No Hearing date has been set. On January 16, 2018, plaintiff filed a Motion to Lift the stay in this action. The hearing on plaintiff's Motion to Lift the stay in this action is April 18, 2018. On April 8, 2018, plaintiff filed a Reply to his Motion to Lift the Stay of proceedings in this case. On April 18, 2018, the court adopted its Tentative Ruling and denied Plaintiff's Motion to Lift the Stay.

**TOBIAS HAFENECKER-DODGE v. COUNTY OF HUMBOLDT, ET AL.**
Humboldt County Superior Court: CV2501216
Filed – 09/15/2025

*Plaintiffs' Counsel*
Tobias Hafenecker-Dodge, Pro-Per

*CDTFA's Counsel*
Justin Buller

*CDTFA Attorney*
Chris Kim

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Issue(s):

Plaintiff Tobias Hafenecker-Dodge alleges various constitutional violations by Humboldt County and multiple California state agencies including CDTFA for damages to his cannabis cultivation and distribution business including crop destruction, lost revenue, infrastructure investments, compliance costs, cannabis cultivation and excise tax liabilities for an unspecified period, foreclosed equity and disqualification from financial services, and willful misconduct. Plaintiff seeks an estimated $18 to $33 million in damages; injunction to halt enforcement actions; and a writ of mandate requiring Defendants to cease obstructing Plaintiff's access to licensure and permitting.

Audit/Tax Period: None
Amount: Unspecified

Status:

Plaintiff served CDTFA with the Complaint on September 25, 2025. On October 28, 2025, CDTFA and other state agency defendants filed a stipulation allowing Plaintiff to seek leave to file a Third Amended Complaint (TAC). Plaintiff is to file a request for leave of the court to file a Third Amended Complaint by November 18, 2025. On November 18, 2025, Plaintiff filed his Third Amended Complaint. Plaintiff agreed to an extension on CDTFA's responsive pleading, which will now be due on January 22, 2026.

**Special Taxes**
LITIGATION ROSTER
NOVEMBER 2025

# CLOSED CASES

| **Case Name** | **Case Number** |
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## DISCLAIMER

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