LITIGATION ROSTER

SPECIAL TAXES

OCTOBER 2026

Special Taxes
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NEW CASES

Case Name	Case Number

CLOSED CASES

Case Name	Case Number

Please refer to the case roster for more detail regarding new and closed cases

Special Taxes
LITIGATION ROSTER
OCTOBER 2026

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

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. On March 13, 2026, the Court of Appeal filed an order of submission. A decision is expected to be issued by June 11, 2026. Pursuant to the Court of Appeal's request for supplemental briefing addressing the impact on the appeal of two recent California Supreme Court opinions issued after briefing in this case concluded, *Morgan v. Ygrene Energy Fund, Inc.* (2025) 18 Cal.5th 106, and *Taking Offense v. State of California* (2025) 18 Cal.5th 891, the parties filed supplemental briefs on April 27, 2026. The Court of Appeal issued an order resubmitting the case on April 27, 2026. On June 3, 2026, the Court of Appeal affirmed the trial court judgment in favor of CDTFA. On June 23, 2026, Plaintiffs filed a petition for review with the California Supreme Court, requesting review of the Court of Appeal decision in favor of CDTFA. On August 26, 2026, the California Supreme Court extended the time to grant or deny Plaintiffs' petition for review to October 5, 2026. On September 16, 2026, the California State Supreme Court denied Plaintiffs' Petition for Review. The Fourth Appellate District issued its Remittitur on September 17, 2026.

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

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. On December 11, 2025, CDTFA filed a demurrer to Plaintiff's complaint. The hearing on the demurrer is set for September 17, 2026. On September 18, 2026, the court sustained CDTFA's demurrer with leave to amend. Plaintiff's deadline to file its amended complaint is October 1, 2026. On October 1, 2026, Plaintiff filed its First Amended Complaint (FAC). CDTFA's deadline to file its response to the FAC is November 30, 2026.

CATALYST-BELLFLOWER LLC v. CDTFA
Los Angeles County Superior Court: 26STCP00901
Filed – 03/11/2026

Plaintiffs' Counsel
Jeff Augustini, Law Office of Jeff Augustini

CDTFA's Counsel
Matthew Beasley

CDTFA Attorney
Rory LoAllen

Issue(s):

Petitioner Catalyst-Bellflower LLC ("Petitioner" or "Catalyst") filed this Petition for Writ of Mandamus and Complaint seeking declaratory and injunctive relief in connection with a jeopardy determination issued by CDTFA on December 5, 2025. Specifically, Catalyst seeks a preliminary and permanent injunction (1) compelling the CDTFA to provide all final determinations and supporting documents relating to the jeopardy determination made against Catalyst; (2) compelling CDTFA to provide it a mandated administrative hearing (on its jeopardy determination); and (3) invalidating CDTFA's jeopardy determination and prohibiting the CDTFA from enforcing or attempting to collect monies from Catalyst based on that determination.

Audit/Tax Period: None
Amount: Unspecified

Status:

Petitioner Catalyst-Bellflower LLC. filed this Petition for Writ of Mandamus and Complaint ("Petition") on March 5, 2026. On March 26, 2026, Plaintiff served CDTFA the Petition as well as an Ex Parte Application for Temporary Restraining Order (TRO). In the TRO, Petitioner seeks to compel CDTFA to immediately conduct an administrative hearing on the CDTFA's issuance of a jeopardy determination against Petitioner, and enjoin CDTFA from conducting any further collection activities pursuant to that jeopardy determination until it provides Petitioner the requested administrative hearing. A hearing on the TRO is scheduled for April 1, 2026. On April 1, 2026, at the hearing on Plaintiff's ex parte request for a preliminary injunction, the court ruled in favor of CDTFA stating the "pay first, litigate later" rule under California Constitution article XIII, section 32 bars the injunctive relief of staying the collection of taxes. The court also ruled that, if Plaintiff wishes to pursue its claim that CDTFA must conduct an administrative hearing, it is required to proceed with its petition for writ of

mandate and litigate that issue through the normal briefing and hearing process rather than seeking emergency injunctive relief through an ex parte application. On April 27, 2026, CDTFA filed its answer to the Petition. On July 18, 2026, Petitioner filed a Motion for Judgment pursuant to CCP 1094. CDTFA's deadline to file an opposition is August 17, 2026. The hearing is scheduled for August 28, 2026. On August 14, 2026, CDTFA filed an opposition to Petitioner's Motion for Judgment pursuant to CCP 1094. On August 28, 2026, following oral argument, the court denied Petitioner's motion without prejudice. The court reserved a hearing date for November 4, 2026, for Petitioner's anticipated motion for leave to amend its complaint. The court also advanced the trial setting conference to November 4, 2026. On October 6, 2026, Petitioner filed an amended complaint. CDTFA's responsive pleading is due December 7, 2026.

EEL-OXNARD, LLC. v. CDTFA
Ventura County Superior Court: 24CV022011
Filed – 04/29/2026

Plaintiffs' Counsel
Jeff Augustini, Law Office of Jeff Augustini

CDTFA's Counsel
Justin Buller

CDTFA Attorney
Rory LoAllen

Issue(s):

Petitioner EEL-Oxnard LLC, a cannabis retailer, challenges the Department's imposition of a 50% penalty under Revenue and Taxation Code section 34013(f). Petitioner contends that section 34013(f) does not authorize imposing this penalty on retailers, who Petitioner asserts function solely as collectors and remitters of the cannabis excise tax. Petitioner also contends that CDTFA's interpretation of the statute, as reflected in Regulation 3700(k)(1) and internal policy manuals, exceeds the scope of the statute and constitutes an invalid underground regulation under the Administrative Procedure Act.

Audit/Tax Period: None
Amount: Unspecified

Status:

CDTFA was served with the Complaint on May 18, 2026. On July 9, 2026, Petitioner EEL-Oxnard filed its opposition to CDTFA's Motion to Transfer Venue. On July 23, 2026, following oral argument, the court took CDTFA's

motion under consideration. On September 23, 2026, the court denied CDTFA's Motion to Transfer Venue to Sacramento. CDTFA has 30 days (October 23, 2026) to file a response to the complaint. CDTFA's deadline to file a response to the complaint has been extended to December 7, 2026.

HNHPC, INC. v. CDTFA
Court of Appeal, Fourth Appellate District: G066379
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

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. On December 29, 2025, Plaintiff filed a Petition for Peremptory And/or Alternative Writ of Mandamus in the Court of Appeal, challenging the trial court's order granting CDTFA's Motion to Quash (Plaintiff's deposition notices). On January 15, 2026, the Court of Appeal denied Plaintiff's Petition for Peremptory Writ and/or Alternative Writ of Mandamus (challenging the trial court's order in favor of CDTFA quashing HNHPC's notices of deposition). On February 17, 2026, The Medicine Woman Group served CDTFA with a motion to intervene. The hearing on this motion is set for August 20, 2026. On May 8, 2026, HNHPC filed Notice of Motion to Establish the Proper Scope and Content of Administrative Record or, in the alternative, to Augment the Record. The hearing on this motion is scheduled for November 19, 2026. On May 18, 2026, the court denied HNHPC's ex parte application to augment the administrative record for lack of good cause. On May 27, 2026, the court continued the trial date to March 11, 2027. The Medicine Woman Group withdrew its motion to intervene in this case, and the hearing on the motion was taken off calendar. On September 3, 2026, CDTFA filed its opposition to Plaintiff's Motion for Reconsideration. On September 10, 2026, HNHPC filed a reply brief in support of its motion. On September 18, 2026, the court denied HNHPC's Motion for Reconsideration.

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

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. The parties filed a stipulation with the following briefing schedule: Plaintiffs' (Poway et al.) Opposition to Defendants' (CDTFA et al.) Demurrer due April 10, 2026; Plaintiffs' Motion for Summary Judgment due April 10, 2026; Defendants' Reply to Plaintiffs' Opposition to Demurrer due June 5, 2026; Defendants' Combined Cross-Motion for Summary Judgment and Opposition to Plaintiffs' Motion for Summary Judgment due June 5, 2026; Plaintiffs' Combined Opposition to Defendants' Cross-Motion for Summary Judgment and Reply to Defendants' Opposition to Summary Judgment due August 5, 2026; and Defendants' Reply to Plaintiffs' Opposition to Defendants' Cross-Motion for Summary Judgment due August 14, 2026. The stipulation is subject to court

approval. On February 9, 2026, the court set the following briefing schedule for CDTFA's Demurrer and the parties' Motions for Summary Judgment: (1) Plaintiffs' opposition to CDTFA's Demurrer due April 10, 2026; (2) Plaintiffs' Motion for Summary Judgment (MSJ) due April 10, 2026; and (3) CDTFA's Combined Cross-Motion for Summary Judgment and Opposition to Plaintiffs' MSJ due June 5, 2026. On March 9, 2026, CDTFA filed a Demurrer to the Second Amended Complaint and a Motion to Strike Portions of the Second Amended Complaint. On March 17, 2026, the court set a new hearing date on CDTFA's demurrer and issued the following briefing schedule for CDTFA's demurrer and the parties' cross-motions for summary judgment: (1) Plaintiffs' opposition to CDTFA's demurrer is due April 8, 2026; (2) Plaintiffs' motion for summary judgment is due April 8, 2026; (3) CDTFA's reply to Plaintiff's opposition to CDTFA's demurrer is due May 6, 2026; (4) the hearing on CDTFA's demurrer was set for May 14, 2026; (5) CDTFA's combined motion for summary judgment and opposition to Plaintiffs' motion for summary judgment is due June 5, 2026; (6) Plaintiffs' combined opposition to CDTFA's motion for summary judgment and reply to CDTFA's opposition to Plaintiff's motion for summary judgment is due August 5, 2026; (7) CDTFA's reply to Plaintiffs' opposition to CDTFA's motion for summary judgment is due August 14, 2026; and (8) the hearing on Plaintiffs' and CDTFA's cross-motions for summary judgment was set for August 25, 2026. Plaintiffs filed their motion for summary judgment and opposition to CDTFA's demurrer on April 8, 2026. CDTFA filed its reply brief in support of its demurrer on May 6, 2026. On the court's own motion, the hearing on CDTFA's demurrer scheduled for May 14, 2026, was continued to May 28, 2026. The hearing is scheduled for June 9, 2026. On May 27, 2026, the court approved the parties' request for a modified briefing schedule and hearing date for the parties' cross-motions for summary judgment, extending all deadlines by fourteen (14) days. CDTFA's Motion for Summary Judgment is now due June 19, 2026. The court continued the hearing on the parties' cross-motions for summary judgment to September 8, 2026. On June 9, 2026, the court sustained CDTFA's demurrer with leave to amend. The court has approved the following stipulated briefing schedule: (1) Plaintiffs' deadline to file an amended complaint is extended from June 25, 2026, to July 16, 2026; (2) CDTFA's response to the amended complaint due by August 20, 2026; (3) Plaintiffs' opposition to CDTFA's demurrer due by September 24, 2026; and (4) CDTFA's reply brief (in support of its demurrer) due by October 22, 2026. Plaintiffs filed their amended complaint on July 16, 2026. CDTFA's deadline to respond to the amended complaint is August 20, 2026. On August 20, 2026, CDTFA filed its answer to Plaintiffs' amended complaint. Following the filing of Plaintiffs' amended complaint, the court approved the parties' joint stipulation regarding briefing on cross-motions for summary judgment. Plaintiffs' Motion for Summary Judgment shall be filed on or before December 7, 2026. CDTFA's response to Plaintiffs' Motion for Summary Judgment and Cross-Motion for Summary Judgment, if any, shall be filed on or before January 25, 2027. The hearing on Plaintiffs' Motion for Summary Judgment and any Cross-Motion for Summary Judgment shall be held on May 27, 2027.

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

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. On January 8, 2026, Plaintiff filed its opposition briefs to CDTFA's Motion to Strike and Demurrer. On January 14, 2026, CDTFA filed its reply briefs. The hearing was held on January 22, 2026. The court sustained, in part, CDTFA's Demurrer and Motion to Strike, with leave to amend. The court also sustained DCC and OAL's demurrers, with leave to amend. Plaintiffs filed their Second Amended Complaint on February 5, 2026. On March 9, 2026, CDTFA filed a Demurrer to the Second Amended Complaint (SAC), and a Motion to Strike portions of the SAC. The hearing is scheduled for June 18, 2026. On June 5, 2026, Plaintiffs filed an opposition to CDTFA's Demurrer and Motion to Strike. On June 11, 2026, CDTFA filed reply briefs. On June 18, 2026, the court sustained CDTFA's Demurrer with 14 days leave to amend. On July 2, 2026, Plaintiffs served CDTFA with a third amended complaint. CDTFA's deadline to file its response is August 18, 2026. The court continued the trial date to July 6, 2027, and the mandatory settlement conference to May 28, 2027. Plaintiffs agreed to extend CDTFA's deadline to file its response to the Third Amended Complaint to August 18, 2026. On August 11, 2026, CDTFA filed its Demurrer to, and Motion to Strike Portions of, the Third Amended Complaint. The hearing is set for October 15, 2026. On October 8, 2026, CDTFA filed its reply in support of its Demurrer to the Third Amended Complaint (TAC) and Motion to Strike Portions of the TAC. On October 15, 2026, the court sustained CDTFA's Demurrer to SCSA's TAC without leave to amend; CDTFA's Motion to Strike the TAC was deemed moot.

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

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.

YOUTH TRANSFORMING JUSTICE v. CDCC
San Francisco County Superior Court: CPF-26-519586
Filed – 02/19/2026

Plaintiffs' Counsel
Margaret R. Prinzing, Olson Remcho, LLP

CDTFA's Counsel
Matthew Beasley

CDTFA Attorney
Kiren Chohan

Issue(s):

Plaintiffs Youth Transforming Justice, East Bay Asian Youth Center (EBAYC), Gialori Blaylock, and Quinn Chung, contend that Assembly Bill 564 (AB 564) and Senate Bill 141 (SB 141), amendments to Proposition 64, the "Control, Regulate and Tax Adult Use of Marijuana Act," are invalid and violate the California Constitution. Plaintiffs Youth Transforming Justice and EBAYC are nonprofit organizations serving at-risk youth and receive funding through Proposition 64, while the individual plaintiffs receive (or are on the waitlist to receive) funding from Proposition 64 for childcare. Plaintiffs allege that AB 564 and SB 141 will improperly reduce funding for their services under Proposition 64. As a result, Plaintiffs seek a declaration that AB 564 and SB 141 violate Proposition 64 and the California Constitution, and an injunction prohibiting their

enforcement. Plaintiffs also seek attorneys' fees and costs associated with this litigation.

Audit/Tax Period: None
Amount: Unspecified

Status:

Plaintiffs filed a Verified Petition for Writ of Mandate and Complaint for Injunctive and Declaratory Relief on February 19, 2026. Plaintiffs served CDTFA on March 25, 2026. On May 8, 2026, CDTFA filed a Demurrer to Petitioners' Verified Petition and Complaint. The hearing on CDTFA's Demurrer is set for June 17, 2026. Petitioners' opposition is due June 4, 2026, and CDTFA's reply is due June 10, 2026. On June 4, 2026, plaintiffs filed an opposition to CDTFA's demurrer. On June 10, 2026, CDTFA and other named defendants filed a combined reply brief in support of their respective demurrers. The court has continued the hearing on CDTFA's demurrer to July 16, 2026. At the June 16, 2026 hearing on CDTFA, DCC, and SCO's demurrer, the court ruled as follows: (1) sustained the first cause of action against all defendants with leave to amend; (2) overruled the second cause of action against CDTFA and DCC only, and sustained without leave to amend as to SCO; (3) overruled the third cause of action against DCC and SCO; and (4) overruled the fourth cause of action against DCC and SCO, and sustained without leave to amend as to CDTFA. The second cause of action for declaratory relief under Code of Civil Procedure section 1060, alleging that AB 564 unconstitutionally amends Proposition 64, is the sole action remaining against CDTFA. Plaintiffs are expected to file an amended complaint. On August 7, 2026, Plaintiffs filed their First Amended Complaint. Plaintiffs granted CDTFA a 15-day extension to respond to the First Amended Complaint. CDTFA's response is now due September 22, 2026. CDTFA filed its answer to the FAC on September 22, 2026. On October 16, 2026, the court entered an order approving the briefing schedule for the Writ of Mandate hearing set for December 15, 2026. Petitioners' opening brief is due October 16, 2026, CDTFA's opposition brief is due November 16, 2026, and Petitioners' reply brief is due December 8, 2026. On October 16, 2026, Petitioners filed their opening brief.

Special Taxes
LITIGATION ROSTER
OCTOBER 2026

CLOSED CASES

Case Name	**Case Number**

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