

1 ROB BONTA  
Attorney General of California  
2 CRAIG D. RUST  
Supervising Deputy Attorney General  
3 JENNIFER HENDERSON (SBN 206231)  
ANGELA ZUGMAN (SBN 216374)  
4 Deputy Attorneys General  
600 West Broadway, Suite 1800  
5 San Diego, CA 92101  
P.O. Box 85266  
6 San Diego, CA 92186-5266  
Telephone: (619) 738-9553  
7 Fax: (619) 645-2581  
E-mail: Jennifer.Henderson@doj.ca.gov  
8 Angela.Zugman@doj.ca.gov  
*Attorneys for Defendant Nicolas Maduros, in his  
9 official capacity as Director of the California  
Department of Tax and Fee Administration*

*Exempt from Filing Fee Per  
Government Code § 6103*

10 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
11 COUNTY OF SAN DIEGO  
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15 **DANIELLE JAYMES, JOSHUAH GERKEN,  
16 SECOND AMENDMENT FOUNDATION,  
17 FIREARMS POLICY COALITION,  
18 CALIFORNIA RIFLE & PISTOL  
ASSOCIATION, and NATIONAL RIFLE  
ASSOCIATION OF AMERICA, INC.,**

19 **Plaintiffs,**

20 **v.**

21 **NICOLAS MADUROS, in his official capacity  
22 as Director of the California Department of  
Tax and Fee Administration,**

23 **Defendant.**  
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**Exempt from Filing Fees --  
Gov't Code § 6103**

Case No. 37-2024-00031147-CU-MC-CTL

**DEFENDANT NICOLAS MADUROS'  
NOTICE OF DEMURRER AND  
DEMURRER TO FIRST AMENDED  
COMPLAINT**

Date: September 5, 2025  
Time: 10:30 a.m.  
Dept: C-70  
Judge: Hon. Carolyn Caietti  
Trial Date: None Set  
Action Filed: July 2, 2024

1 **NOTICE OF DEMURRER**

2 TO ALL PARTIES AND THEIR ATTORNEYS OF RECORD:

3 PLEASE TAKE NOTICE that on September 5, 2025, at 10:30 a.m., or as soon thereafter  
4 as the matter may be heard, in Department C-70 of the Hall of Justice, Superior Court of  
5 California in and for the County of San Diego, located at 330 W. Broadway, San Diego,  
6 California, 92101, defendant Nicolas Maduros, in his official capacity as the Director of the  
7 California Department of Tax and Fee Administration, will and hereby does demur to Plaintiffs'  
8 first amended complaint as provided by Code of Civil Procedure section 430.10, subdivision (a),  
9 (b) and (e), and Rule 3.1320 of the California Rules of Court.

10 This demurrer is based upon this notice of demurrer and demurrer, the concurrently filed  
11 memorandum of points and authorities, the declaration of Jennifer T. Henderson regarding  
12 compliance with the meet-and-confer requirements of Code of Civil Procedure section 430.41,  
13 the court's file, and such other matters as may be presented in connection with the hearing.

14 As provided by Local Rule 2.1.19, subdivision (C), and Department C-70 Policies and  
15 Procedures, the Court may issue a tentative ruling, posted after 4:00 p.m. on the day before the  
16 hearing at [www.sdcourt.ca.gov](http://www.sdcourt.ca.gov).

17 **DEMURRER**

18 Defendant Nicolas Maduros, in his official capacity as the Director of the California  
19 Department of Tax and Fee Administration, demurs to Plaintiffs' first amended complaint (FAC)  
20 on the following grounds:

21 First Cause of Action

22 1. The Court lacks subject-matter jurisdiction of the First Cause of Action because  
23 said cause of action is barred by the exclusive remedies provided by the California Constitution  
24 and the Revenue and Taxation Code and has been expressly rejected by the California Supreme  
25 Court. (Code Civ. Proc., § 430.10, subd. (a).)

26 2. Plaintiffs lack standing under Code of Civil Procedure section 1060. (*Id.*, subds.  
27 (a), (b).)

28 3. Plaintiffs fail to state facts sufficient to constitute a cause of action for violation of

1 the U.S. Constitution. (*Id.*, subd. (e).)

2 Second Cause of Action

3 1. The Court lacks subject-matter jurisdiction of the Second Cause of Action because  
4 said cause of action is barred by the exclusive remedies provided by the California Constitution  
5 and the Revenue and Taxation Code and has been expressly rejected by the California Supreme  
6 Court. (Code Civ. Proc., § 430.10, subd. (a).)

7 2. Relief under 11 U.S.C. § 1983 is barred against a state official acting in his official  
8 capacity. Code of Civ. Proc., § 430.10, subds. (a), (b), (e)

9 3. Plaintiffs fail to state facts sufficient to constitute a cause of action for violation of  
10 the U.S. Constitution. (*Id.*, subd (e).)

11 Third Cause of Action

12 1. The Court lacks subject-matter jurisdiction of the Third Cause of Action because  
13 said cause of action is barred by the exclusive remedies provided by the California Constitution  
14 and the Revenue and Taxation Code and has been expressly rejected by the California Supreme  
15 Court. (Code Civ. Proc., § 430.10, subd. (a).)

16  
17 WHEREFORE, the defendant requests the following relief:

- 18 1. An order sustaining this demurrer without leave to amend;  
19 2. A judgment dismissing the First Amended Complaint with prejudice and awarding  
20 defendant his costs of suit; and  
21 3. Any other relief as the court deems just.

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1 Dated: February 18, 2025

Respectfully submitted,

2 ROB BONTA  
3 Attorney General of California  
4 CRAIG D. RUST  
5 Supervising Deputy Attorney General

6 /s/ Jennifer Henderson  
7 JENNIFER HENDERSON  
8 ANGELA ZUGMAN  
9 Deputy Attorneys General  
10 *Attorneys for Defendant Nicolas Maduro,*  
11 *in his official capacity as Director of the*  
12 *California Department of Tax and Fee*  
13 *Administration*  
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