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8 *California Department of Tax and Fee*
Administration; Trista Gonzalez

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10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
11 COUNTY OF SACRAMENTO

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13 **POWAY WEAPONS & GEAR, INC. and**
14 **SGR VENTURES LLC (D/B/A**
SACRAMENTO GUN RANGE),

15 Plaintiffs,

16 v.

17 **CALIFORNIA DEPARTMENT OF TAX**
18 **AND FEE ADMINISTRATION; TRISTA**
19 **GONZALEZ, in her official capacity as**
Director of the California Department of
20 **Tax and Fee Administration,**

21 Defendants.

Exempt from Filing Fees per
Government Code § 6103

Case No. 25CV018964

DEFENDANTS' NOTICE OF
DEMURRER AND DEMURRER TO
COMPLAINT

Date: July 20, 2026

Time: 9:00 a.m.

Dept: 54

Judge: The Honorable Christopher E.
Krueger

Reservation ID: 938375010708

Trial Date: Not Set

Action Filed: August 11, 2025

1 **NOTICE OF DEMURRER**

2 TO ALL PARTIES AND THEIR ATTORNEYS OF RECORD:

3 PLEASE TAKE NOTICE that on July 20, 2026 at 9:00 a.m., or as soon thereafter
4 as the matter may be heard, in Department 54, of the Hall of Justice, Superior Court of California
5 in and for the County of Sacramento, located at 813 6th Street, Room 212, 2nd Floor,
6 Sacramento, California 95814, defendants California Department of Tax and Fee Administration
7 and Trista Gonzalez, in her official capacity as the Director of the California Department of Tax
8 and Fee Administration, will and hereby does demur to Plaintiffs' complaint as provided by Code
9 of Civil Procedure section 430.10, subdivisions (a), (b) and (e), and Rule 3.1320 of the California
10 Rules of Court.

11 This demurrer is based upon this notice of demurrer and demurrer, the concurrently filed
12 memorandum of points and authorities, the request for judicial notice and exhibits, the declaration
13 of Asha Albuquerque regarding compliance with the meet-and-confer requirements of Code of
14 Civil Procedure section 430.41, the court's file, and such other matters as may be presented in
15 connection with the hearing.

16 Pursuant to Local Rule 1.05, the Court will make a tentative ruling on the merits of this
17 matter by 2:00 p.m., two court days before the hearing. The complete text of the tentative ruling
18 may be accessed on the public portal. If the party does not have online access, they may call the
19 dedicated phone number for the department as referenced in the local telephone directory and
20 receive the tentative ruling. If you do not call the Court and the opposing party by 12:00 p.m. the
21 court day before the hearing, no hearing will be held.

22 **DEMURRER**

23 Defendants California Department of Tax and Fee Administration and Trista Gonzalez, in
24 her official capacity as the Director of the California Department of Tax and Fee Administration,
25 demur to Plaintiffs' complaint on the following grounds:

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1 Dated: October 27, 2025

Respectfully submitted,

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ROB BONTA
Attorney General of California

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ANNA FERRARI
Supervising Deputy Attorney General

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/s/ Asha Albuquerque
ASHA ALBUQUERQUE
Deputy Attorney General
*Attorneys for Defendants
California Department of Tax and Fee
Administration; Trista Gonzalez*

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