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SUPERIOR COURT OF THE STATE OF CALIFORNIA  
COUNTY OF SACRAMENTO

**POWAY WEAPONS & GEAR, INC. and  
SGR VENTURES LLC (D/B/A  
SACRAMENTO GUN RANGE),**  
  
Plaintiffs,  
  
v.  
  
**CALIFORNIA DEPARTMENT OF TAX  
AND FEE ADMINISTRATION; TRISTA  
GONZALEZ, in her official capacity as  
Director of the California Department of  
Tax and Fee Administration,**  
  
Defendants.

Case No. 25CV018964  
**[PROPOSED] ORDER SUSTAINING  
DEFENDANT STATE OF  
CALIFORNIA’S DEMURRER**  
  
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

Defendant California Department of Tax and Fee Administration and Trista Gonzalez, in her official capacity as the Director of the California Department of Tax and Fee Administration, demurred to the Complaint filed by Plaintiffs in its entirety and to each of the individual causes of action. Defendants argued that the Complaint failed to state facts sufficient to constitute a cause of action against Defendants.

Having fully considered all papers filed in this matter, oral argument of counsel, and

1 GOOD CAUSE APPEARING therefore, the Court finds:

2 The Complaint fails to state facts sufficient to constitute a valid cause of action under  
3 California Code of Civil Procedure § 430.10(e).

4 The Court therefore **SUSTAINS** the demurrer in its entirety without leave to amend, and  
5 orders the case dismissed.

6 **IT IS SO ORDERED.**

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8 Dated: \_\_\_\_\_

\_\_\_\_\_  
The Honorable Christopher E. Krueger  
Sacramento County Superior Court

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