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14 **SUPERIOR COURT OF CALIFORNIA**
15 **COUNTY OF SACRAMENTO**

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

18 Plaintiffs,

19 v.

20 CALIFORNIA DEPARTMENT OF TAX
21 AND FEE ADMINISTRATION; TRISTA
22 GONZALES, in her official capacity as
Director of the California Department of Tax
and Fee Administration,

23 Defendants.
24
25

ELECTRONICALLY FILED
Superior Court of California
County of Sacramento

01/27/2026

By: H. Larson Deputy

Case No.: 25CV018964

**JOINT STIPULATION RE: BRIEFING
SCHEDULE FOR DEFENDANTS'
DEMURRER TO COMPLAINT,
PLAINTIFFS' MOTION FOR SUMMARY
JUDGMENT, AND DEFENDANTS' CROSS-
MOTION FOR SUMMARY JUDGMENT**

Complaint filed: August 11, 2025

1 Plaintiffs Poway Weapons & Gear, Inc. and SGR Ventures LLC (hereafter, “Plaintiffs”)
2 and Defendants California Department of Tax and Fee Administration and Trista Gonzales, in her
3 official capacity as Director of the California Department of Tax and Fee Administration
4 (hereafter, “Defendants”), through their counsel of record, stipulate as follows:

5 WHEREAS, Defendants filed a Demurrer to the Complaint on October 27, 2025;

6 WHEREAS, the hearing on Defendants’ demurrer is set for July 21, 2026;

7 WHEREAS, Plaintiffs intend to move for summary judgment and have reserved a hearing
8 date for August 25, 2026;

9 WHEREAS, Defendants intend to file a cross-motion for summary judgment and have
10 reserved the same hearing date of August 25, 2026;

11 WHEREAS, the Parties wish to coordinate briefing on the demurrer and their anticipated
12 cross-motions for summary judgment to promote efficiency, conserve resources, avoid
13 duplication of efforts in light of overlapping legal issues;

14 WHEREAS, the Parties also wish to establish a briefing schedule that provides adequate
15 time for full and fair briefing of all motions while preserving the currently reserved hearing dates.

16 NOW, THEREFORE, the Parties stipulate and request that the Court order as follows:

- 17 1. Plaintiffs’ Opposition to Defendants’ Demurrer shall be due on April 10, 2026;
- 18 2. Plaintiffs’ Motion for Summary Judgment shall be filed on or before April 10,
19 2026;
- 20 3. Defendants’ Reply to Plaintiffs’ Opposition to Demurrer shall be due June 5, 2026;
- 21 4. Defendants’ Combined Cross-Motion for Summary Judgment and Opposition to
22 Plaintiffs’ Motion for Summary Judgment shall be due June 5, 2026;
- 23 5. The hearing on Defendants’ Demurrer shall remain set for July 21, 2026, which
24 was the earliest available hearing date at the time the reservation was made;
- 25 6. Defendants reserve the right to change the demurrer hearing reservation to an
26 earlier date, should one become available, in which case the Parties agree to confer about and file
27 an updated stipulated briefing schedule for the Court’s consideration;
- 28 7. Plaintiffs’ Combined Opposition to Defendants’ Cross-Motion for Summary

1 Judgment and Reply to Defendants' Opposition to Summary Judgment shall be due August 5,
2 2026;

3 8. Defendants' Reply to Plaintiffs' Opposition to Defendants' Cross-Motion for
4 Summary Judgment shall be due August 14, 2026;

5 9. The hearing on Plaintiffs' Motion for Summary Judgment and Defendants' Cross-
6 Motion for Summary Judgment shall remain reserved for August 25, 2026.

7 IT IS SO STIPULATED.

8
9 Dated: January 27, 2026

MICHEL & ASSOCIATES, P.C.



Anna M. Barvir
Attorneys for Plaintiffs

12 Dated: January 27, 2026

ROB BONTA
Attorney General of California
ANNA FERRARI
Supervising Deputy Attorney General



ASHA ALBUQUERQUE
Deputy Attorney General
Attorneys for Defendants California
Department of Tax and Fee Administration and
Trista Gonzales, in her official capacity as
Director of the California Department of Tax
and Fee Administration

1 **PROOF OF SERVICE**

2 STATE OF CALIFORNIA
3 COUNTY OF SACRAMENTO

4 I, Laura Fera, am employed in the City of Long Beach, Los Angeles County, California. I
5 am over the age eighteen (18) years and am not a party to the within action. My business address
6 is 180 East Ocean Boulevard, Suite 200, Long Beach, California 90802.

7 On January 27, 2026, I served the foregoing document(s) described as:

8 **JOINT STIPULATION RE: BRIEFING SCHEDULE FOR DEFENDANTS’ DEMURRER
9 TO COMPLAINT, PLAINTIFFS’ MOTION FOR SUMMARY JUDGMENT, AND
10 DEFENDANTS’ CROSS- MOTION FOR SUMMARY JUDGMENT**

11 on the interested parties in this action by placing

- 12 the original
13 a true and correct copy

14 thereof by the following means, addressed as follows:

15 Asha Albuquerque
16 Deputy Attorney General
17 455 Golden Gate Ave., Suite 11000
18 San Francisco, CA 94102
19 Asha.Albuquerque@doj.ca.gov
20 *Attorneys for Defendants California*
21 *Department of Tax and Fee*
22 *Administration and Trista Gonzalez*

- 23 (**BY MAIL**) As follows: I am “readily familiar” with the firm’s practice of collection and
24 processing correspondence for mailing. Under the practice it would be deposited with the
25 U.S. Postal Service on that same day with postage thereon fully prepaid at Long Beach,
26 California, in the ordinary course of business. I am aware that on motion of the party
27 served, service is presumed invalid if postal cancellation date is more than one day after
28 date of deposit for mailing an affidavit.
- 29 (**BY ELECTRONIC MAIL**) As follows: I served a true and correct copy by electronic
30 transmission. Said transmission was reported and completed without error.

31 I declare under penalty of perjury under the laws of the State of California that the
32 foregoing is true and correct.

33 Executed on January 27, 2026, at Long Beach, California.

34 
35 _____
36 Laura Fera