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*Admitted *pro hac vice*

Attorneys for Plaintiffs

ELECTRONICALLY FILED
Superior Court of California
County of Sacramento
04/08/2026
By: A. Macias Deputy

SUPERIOR COURT 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
GONZALES, in her official capacity as
Director of the California Department of Tax
and Fee Administration,

Defendants.

Case No.: 25CV018964

**DECLARATION OF ATHANASIA O.
LIVAS IN SUPPORT OF PLAINTIFFS’
MOTION FOR SUMMARY JUDGMENT**

Date: August 25, 2026

Time: 9:00 AM

Dept: 54

Judge: The Honorable Christopher E.
Krueger

Reservation ID: 896085839851

Trial Date: Not Set

Action Filed: August 11, 2025

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DECLARATION OF ATHANASIA O. LIVAS

I, Athanasia O. Livas, declare as follows:

1. I am an attorney licensed to practice before all courts in Florida and have been admitted pro hac vice as attorney for Plaintiffs Poway Weapons & Gear, Inc. (hereinafter “PWG”) and SGR Ventures LLC (hereinafter “SGR”) in this action. I make this declaration in support of the Plaintiffs’ motion for summary judgment. I have personal knowledge of the facts set forth herein, and if called as a witness, I could and would competently testify hereto.

2. Attached as **Exhibit 1** is a true and correct copy of PWG’s final Notice of Denial for Refund from the California Department of Tax and Fee Administration (hereinafter “CDTFA”), signed by Margaret Topete, CDTFA Business Taxes Specialist, Appeals & Data Analysis Branch, dated May 14, 2025.

3. Attached as **Exhibit 2** is a true and correct copy of a February 11, 2025, letter from CDTFA to PWG notifying of the Department’s decision to stay the claim for refund case pending litigation.

4. Attached as **Exhibit 3** is a true and correct copy of communication emails between Ms. Topete and Mr. John Phillips regarding appeals to SGR’s and PWG’s claims dated April 2025.

5. Attached as **Exhibit 4** is a true and correct copy of PWG’s online services filing record of ACH payment to CDTFA for the reporting period ending on September 30, 2024, and submitted on October 1, 2024.

6. Attached as **Exhibit 5** is a true and correct copy of PWG’s Claim for Refund or Credit submitted to CDTFA and dated October 22, 2024.

7. Attached as **Exhibit 6** is a true and correct copy of PWG’s online services filing record of California Firearm and Ammunition Excise Tax Return for the period beginning on October 1, 2024, and ending December 31, 2024.

8. Attached as **Exhibit 7** is a true and correct copy of SGR’s final Notice of Denial for Refund from CDTFA, signed by Ms. Topete, dated May 14, 2025.

9. Attached as **Exhibit 8** is a true and correct copy of SGR’s online services filing record of ACH payment to CDTFA for the reporting period ending on December 31, 2024, and

1 submitted on January 31, 2024.

2 10. Attached as **Exhibit 9** is a true and correct copy of a letter from CDTFa confirming
3 receipt of SGR's refund claim dated October 23, 2024.

4 11. Attached as **Exhibit 10** is a true and correct copy of letter to SGR notifying the
5 business of CDTFa's initial denial of SGR's refund claim, signed by Sauvera Ali, Appeals & Data
6 Analysis Branch, dated November 19, 2024.

7 12. Attached as **Exhibit 11** is a true and correct copy of letter to PWG notifying the
8 business of CDTFa's initial denial of PWG's refund claim, signed by Sauvera Ali, Appeals &
9 Data Analysis Branch, dated November 19, 2024.

10 13. Attached as **Exhibit 12** is a true and correct copy of PWG's receipt of payment of
11 California Firearm and Ammunition Excise Tax to CDTFa for payment of March 2025 tax,
12 submitted on April 30, 2025.

13 14. Attached as **Exhibit 13** is a true and correct copy of PWG's receipt of payment of
14 California Firearm and Ammunition Excise Tax to CDTFa for payment of June 2025 tax,
15 submitted on July 22, 2025.

16 15. Attached as **Exhibit 14** is a true and correct copy of PWG's receipt of payment of
17 California Firearm and Ammunition Excise Tax to CDTFa for payment of September 2025 tax,
18 submitted on October 31, 2025.

19 16. Attached as **Exhibit 15** is a true and correct copy of PWG's receipt of payment of
20 California Firearm and Ammunition Excise Tax to CDTFa for payment of December 2025 tax,
21 submitted on January 22, 2026.

22 17. Attached as **Exhibit 16** is a true and correct copy of SGR's receipt of payment of
23 California Firearm and Ammunition Excise Tax to CDTFa for payment of March 2025 tax,
24 submitted on April 30, 2025.

25 18. Attached as **Exhibit 17** is a true and correct copy of SGR's of payment of
26 California Firearm and Ammunition Excise Tax to CDTFa for payment of June 2025 tax,
27 submitted on July 22, 2025.

28 19. Attached as **Exhibit 18** is a true and correct copy of SGR's receipt of payment of

1 California Firearm and Ammunition Excise Tax to CDTFA for payment of September 2025 tax,
2 submitted on October 31, 2025.

3 20. Attached as **Exhibit 19** is a true and correct copy of SGR's receipt of payment of
4 California Firearm and Ammunition Excise Tax to CDTFA for payment of December 2025 tax,
5 submitted on January 22, 2026.

6 I declare under penalty of perjury under the laws of the state of California that the
7 foregoing is true and correct. Executed this 8th day of April, 2026, at Lexington, Kentucky.

8
9 s/ Athanasia O. Livas
Athanasia O. Livas

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EXHIBIT 1: PWG Final Denial Notice (May 14, 2025) 1

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EXHIBIT 1

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
PO BOX 942879, SACRAMENTO, CA 94279-0001 MIC: 33
1-916-309-0335 • FAX 1-916-323-9497
www.cdtfa.ca.gov

GAVIN NEWSOM
Governor

NICOLAS MADUROS
Secretary, Government Operations Agency

TRISTA GONZALEZ
Director

POWAY WEAPONS & GEAR, INC.
13550 DANIELSON ST
POWAY CA 92064-6874

Letter Date: May 14, 2025
Letter ID: L0031045352
Case ID: 6323411
Account Type: CA Firearm Excise Tax
Account Number: 259-232672
Date of Claim: October 22, 2024
Period Begin: July 1, 2024
Period End: September 30, 2024
Claim Amount: \$34,666.00
Mail Date: May 14, 2025

NOTICE OF DENIAL OF CLAIM FOR REFUND

Mailed at Sacramento, California

You are hereby notified that the claim for refund referenced above was fully denied in the amount of \$34,666.00.

Section 55243 of the Fee Collection Procedures Law provides that any further claim with regard to the disallowed amount must be brought as an action against the California Department of Tax and Fee Administration in a court of competent jurisdiction in any city or city and county of this state in which the Attorney General has an office on the grounds set forth in the claim. Such action must be filed within 90 days after the mailing of this letter and failure to do so constitutes a waiver of any demand against the state.

Sincerely,

Margaret Topete
Business Taxes Specialist
Appeals & Data Analysis Branch



0031045352 01

EXHIBIT 2

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

PO BOX 942879, SACRAMENTO, CA 94279-0001 MIC: 33
1-916-309-0329 • FAX 1-916-323-9497
www.cdtfa.ca.gov

GAVIN NEWSOM
Governor

AMY TONG
Secretary, Government Operations Agency

NICOLAS MADUROS
Director

POWAY WEAPONS & GEAR, INC.
13550 DANIELSON ST
POWAY CA 92064-6874

Letter Date: February 11, 2025
Letter ID: L0029699459
Account Type: CA Firearm Excise Tax
Account Number: 259-232672

Period(s): 7/1/2024 - 9/30/2024

Period	Tax/Fee	Interest	Penalty	Other	Credit(s)	Total
30-Sep-2024	\$34,666.00	\$0.00	\$0.00	\$0.00	-\$34,666.00	\$0.00

Dear POWAY WEAPONS & GEAR, INC.:

Poway Weapons & Gear, Inc., is named in litigation with CDTFA involving the same contentions as in claim for refund, case ID 6323411. Therefore, this claim for refund case is stayed in abeyance pending the litigation.

Please contact Margaret Topete at phone number (916) 309-0335 or email Margaret.Topete@cdtfa.ca.gov, with questions relating to this letter.

For questions relating to this letter, please call the telephone number listed above. You can also visit our website at www.cdtfa.ca.gov to amend returns, request a refund, obtain copies of regulations, forms, publications, and other information.

California Department of Tax and Fee Administration
Appeals & Data Analysis Branch

NR



0029699459 01

EXHIBIT 3

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*

RE: [External] Re: [SECURE] SGR Ventures, LLC. & Poway Weapons & Gear, Inc. Claims for Refund Case ID's 6304881 and 6323411

From Topete, Margaret <Margaret.Topete@cdtfa.ca.gov>

Date Thu 4/10/2025 3:26 PM

To John Phillips <jphillips@sgrange.us>

Dear Mr. Phillips,

Thank you for your telephone call and sending the below email. As discussed in our telephone call, the Revenue and Taxation Code section 55243 allows you to bring an action in court within 90 days of the claim for refund denial notice. Your claims for refund were recommended for full denial and you have the option to proceed with the appeals conference or withdraw from the appeal. If you submit a withdraw request, the claim for refund will be denied and you will receive a claim for refund denial letter indicating that you must file in court within 90 days of the letter.

Please confirm in writing, your request to withdraw the claims from the appeals conference by submitting your withdraw request for each account, by logging in at our website at www.cdtfa.ca.gov, select the account, and select *Submit/Manage an Appeal* from the *I Want to* submenu, and select *Withdraw Request* from the *Manage an Appeal* submenu.

In your email you indicated you would like to continually appeal the excise tax. For each quarterly payment made you need to submit a claim for refund and proceed in the same manner as above. For faster processing, I recommend you submit your claims for refund through your on-line services at www.cdtfa.ca.gov and select *More* from the *I Want to* menu and select *Submit a Claim for Refund*.

Please contact me with any questions.

Thank you,

Margaret Topete

Business Taxes Specialist

Appeals and Data Analysis Branch (ADAB)

California Department of Tax and Fee Administration

651 Bannan #100 MIC: 33

Sacramento, CA 95811 MIC: 33

Phone: 1-916-309-0335 | Fax: 1-916-323-9497

Email: Margaret.Topete@cdtfa.ca.gov | www.cdtfa.ca.gov



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

Thank you for connecting with us



[How Are We Doing? – Business Tax and Fee Division \(ca.gov\)](http://www.cdtfa.ca.gov)

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From: John Phillips <jphillips@sgrange.us>
Sent: Tuesday, April 8, 2025 4:15 PM
To: Topete, Margaret <Margaret.Topete@cdtfa.ca.gov>
Cc: John Phillips <jphillips@weaponsandgear.com>
Subject: [External] Re: [SECURE] SGR Ventures, LLC. & Poway Weapons & Gear, Inc. Claims for Refund Case ID's 6304881 and 6323411

CAUTION: This email originated from outside the organization.
Do not click links or open attachments unless you recognize the sender and know the content is safe.

Note: This conversation is restricted, so you might not be able to cut or copy from it. See the information above the To line for more details. Also, while the conversation is restricted, the conversation owner can send the message to other people.

From: John Phillips <jphillips@weaponsandgear.com>
Date: Friday, April 4, 2025 at 12:04 PM
To: Topete, Margaret <Margaret.Topete@cdtfa.ca.gov>
Cc: John Phillips <jphillips@weaponsandgear.com>, John Phillips <jphillips@sgrange.us>
Subject: Re: [SECURE] SGR Ventures, LLC. & Poway Weapons & Gear, Inc. Claims for Refund Case ID's 6304881 and 6323411

Margaret,

I am not sure if you are aware but the lawsuit of Jaymes vs Board of Equalization has been dismissed at our request. I would like to begin the formal appeals process for Poway Weapons & Gear as well as SGR Ventures LLC for all quarters files thus far. I would like to continually appeal the FET tax each quarter I file moving forward until we are able to get through the entire appeal process and then move this into the courts.

Would you please let me know what steps I need to take to get the appeals re-initiated for both entities below?

Thank you,



John Phillips
Founder/President

PWG Range

Tel: (858) 206-5057 ext. 100

From: Topete, Margaret <Margaret.Topete@cdtfa.ca.gov>
Sent: Friday, January 31, 2025 8:08 AM
To: jphillips@sgrange.us <jphillips@sgrange.us>
Cc: John Phillips <jphillips@weaponsandgear.com>
Subject: [SECURE] SGR Ventures, LLC. & Poway Weapons & Gear, Inc. Claims for Refund Case ID's 6304881 and 6323411

Dear Mr. Phillips,

I am responding to your email to Ali Sauvera in which you inquired about your appeal case hearings.

My name is Margaret Topete with the Appeals and Data Analysis Branch (ADAB), Business Tax and Fee Division (BTFD) of the California Department of Tax and Fee Administration (CDTFA). Your claim for refund cases for SGR Ventures, LLC (case 6304881) and Poway Weapons & Gear, Inc. (case 6323411), submitted under the California Firearm and Ammunition Excise Tax, were transferred to me because appeals conferences were requested.

I am communicating with you in this email for both entities because you are the Member/Officer for both companies, however each company is a separate legal entity and has a separate claim:

- SGR Ventures, LLC, Claim Case ID: 6304881, Account Number: 237302688
- Poway Weapons & Gear, Inc., Claim Case ID: 6323411, Account Number: 259-232672

It appears that Poway Weapons & Gear, Inc, is involved in litigation with CDTFA involving the same claim contentions, therefore claim case 6323411 will be stayed in abeyance pending the litigation.

SGR Ventures, LLC is not named in the litigation therefore the appeals case may either proceed with the appeals conference or you may choose to hold it in abeyance, pending resolution of the Poway Weapons & Gear, Inc litigation, since both cases maintain the exact same contentions.

If you elect to proceed with the appeals conference for SGR Ventures, LLC, I will prepare a Summary Analysis, a document which presents your contentions and BTFD's position and will mail a copy of the Summary Analysis to you, and then forward this case to the Appeals Bureau for scheduling and holding of the conference.

Please complete the attached form CDTFA-82, *Authorization for Electronic Transmission of Data*, for each entity, authorizing communications by email.

Please reply to this email with your option for SGR Ventures, LLC, and the completed forms CDTFA-82 for each entity, at your earliest convenience. Please contact me with any questions.

Below please find reference materials for additional information on the CDTFA appeals process:

- [Publication 142-A: Introduction to Appeals Conference](#)
- [Publication 17: Appeals Procedures](#)

Thank you,

Margaret Topete

Business Taxes Specialist

Appeals and Data Analysis Branch (ADAB)

California Department of Tax and Fee Administration

651 Bannan #100 MIC: 33

Sacramento, CA 95811 MIC: 33

Phone: 1-916-309-0335 | Fax: 1-916-323-9497

Email: Margaret.Topete@cdtfa.ca.gov | www.cdtfa.ca.gov



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

Thank you for connecting with us



[How Are We Doing? – Business Tax and Fee Division \(ca.gov\)](#)

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EXHIBIT 4

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*

**ONLINE SERVICES FILING RECORD:
ACH PAYMENT**

State of California
**CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION**



Taxpayer Name: POWAY WEAPONS & GEAR, INC.

Period: September 30, 2024

Account Type: Firearm and Ammunition Excise Tax

Submitted: October 01, 2024

Account Number: 259-232672

Confirmation #: 0-044-419-935

Please review the information below for your payment to the California Department of Tax and Fee Administration. You may want to print a copy for your records.

Your confirmation number is **0-044-419-935**

Paid For: Firearm and Ammunition Excise Tax
259-232672

Payment Type: Return Payment

Paid From: WELLS FARGO BANK NA ****9748

Period End Date: 30-Sep-2024

Payment Amount: \$34,666.00

Payment Date: 01-Oct-2024

Submitted Date: 01-Oct-2024 01:58:55 PM

This is only the payment submission. It is your responsibility to review your bank statement to confirm that this transaction was successful.

Contact Us:

California Department of Tax and Fee Administration 1-800-400-7115

651 Bannon Street

Sacramento, CA 94279

Email CDTFA by visiting <http://www.cdtfa.ca.gov/email/>

EXHIBIT 5

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*

CLAIM FOR REFUND OR CREDIT

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

(Instructions on back)

NAME OF TAXPAYER(S) Poway Weapons & Gear	CDTFA ACCOUNT NUMBER (only list one account number per claim) 259-232672
SOCIAL SECURITY NUMBER(S)* OR EMPLOYER IDENTIFICATION NUMBER 90-0950778	GENERAL PARTNER(S) (if applicable)
BUSINESS NAME (if applicable) Poway Weapons & Gear	BUSINESS LOCATION ADDRESS (if applicable) 13550 Danielson Street, Poway CA 92064
MAILING ADDRESS (if applicable) 13550 Danielson Street, Poway CA 92064	

Please select the tax or fee program that applies to your claim for refund or credit.

<input type="checkbox"/> Sales and Use Tax <input type="checkbox"/> Lumber Assessment <input type="checkbox"/> Prepaid Mobile Telephony Services (MTS) Surcharge For overpayments of use tax by a purchaser of a vehicle or undocumented vessel to the Department of Motor Vehicles (DMV), please complete CDTFA-101-DMV , Claim for Refund or Credit for Tax Paid to DMV. For the above tax/fee programs, mail your completed form to: California Department of Tax and Fee Administration Audit Determination and Refund Section MIC:39 PO Box 942879 Sacramento, CA 94279-0039 Or email to: BTfD-ADRS@cdtfa.ca.gov	<input type="checkbox"/> Alcoholic Beverage Tax <input type="checkbox"/> California Electronic Cigarette Excise Tax <input type="checkbox"/> California Tire Fee <input type="checkbox"/> Cannabis Taxes <input type="checkbox"/> Childhood Lead Poisoning Prevention Fee <input type="checkbox"/> Cigarette and Tobacco Products Tax <input type="checkbox"/> Covered Electronic Waste Recycling Fee <input type="checkbox"/> Diesel Fuel Tax <input type="checkbox"/> Emergency Telephone Users Surcharge <input type="checkbox"/> Energy Resources (Electrical) Surcharge <input checked="" type="checkbox"/> Firearms, Firearm Precursor Parts, and Ammunition Excise Tax <input type="checkbox"/> Hazardous Substances Tax <input type="checkbox"/> Integrated Waste Management Fee <input type="checkbox"/> Lead-Acid Battery Fee <input type="checkbox"/> Lithium Extraction Excise Tax	<input type="checkbox"/> Marine Invasive Species Fee <input type="checkbox"/> Motor Vehicle and Jet Fuel Taxes <input type="checkbox"/> Natural Gas Surcharge <input type="checkbox"/> Occupational Lead Poisoning Prevention Fee <input type="checkbox"/> Oil Spill Response, Prevention, and Administration Fees <input type="checkbox"/> Tax on Insurers <input type="checkbox"/> Timber Yield Tax <input type="checkbox"/> Underground Storage Tank Maintenance Fee <input type="checkbox"/> Use Fuel Tax <input type="checkbox"/> Water Rights Fee For the above tax/fee programs, mail your completed form to: California Department of Tax and Fee Administration Appeals and Data Analysis Branch MIC:33 PO Box 942879 Sacramento, CA 94279-0033 Or email to: adab@cdtfa.ca.gov
--	--	---

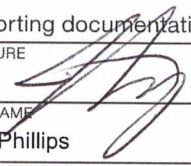
The undersigned hereby makes a claim for refund or credit of \$ 34,666.00, or such other amounts as may be established, in tax, interest, and penalty in connection with:

Return(s) filed and paid for the period _____ through _____
 Determination(s)/billing(s) dated _____ and paid _____
 Other (describe fully): _____

Basis for refund (required):

California's 11% excise tax on firearms and ammunition, Cal. Rev. Code § 36011 et seq., violates the right to keep and bear arms secured by the Second Amendment to the United States Constitution, as incorporated against the States by the Fourteenth Amendment, and is invalid.

Supporting documentation, including amended return(s), is attached. will be provided upon request.

SIGNATURE 		DATE SIGNED October 22, 2024	
PRINT NAME John Phillips		CONTACT PERSON (if other than signatory)	
TITLE OR POSITION President	TELEPHONE NUMBER 858-883-4295	TITLE OR POSITION OF CONTACT PERSON	TELEPHONE NUMBER
EMAIL ADDRESS jphillips@pwgrange.com		EMAIL OF CONTACT PERSON	

*See [CDTFA-324-GEN-WEB](#), Privacy Notice—Website—No Action Needed, regarding disclosure of the applicable social security number.

EXHIBIT 6

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*

**ONLINE SERVICES FILING RECORD:
CALIFORNIA FIREARM AND AMMUNITION EXCISE TAX RETURN**



Taxpayer Name: POWAY WEAPONS & GEAR, INC.

Account Number: 259-232672

Account Type: California Firearm and Ammunition Excise

Period Begin: October 01, 2024

Return Type: Tax
Original

Period End: December 31, 2024

Submitted: 1/31/2025 3:27:46 PM

Due Date: January 31, 2025

Confirmation #: 0-047-351-411

Remaining Due: \$54,990.00

California Firearm and Ammunition Excise Tax	
Total gross receipts from retail sales of any firearms, firearm precursor parts, or ammunition	\$499,913.00
Exemption: Retail sales to peace officers (active or retired) or law enforcement agencies employing a peace officer	\$0.00
Exemption: Total gross receipts from retail sales of any firearms, firearm precursor parts, or ammunition less than \$5,000	\$0.00
Gross receipts from retail sales of firearms, firearm precursor parts, or ammunition subject to excise tax	\$499,913.00
CA Firearms, firearm precursor parts, and ammunition excise tax (CFET) rate	0.11
Subtotal amount of CFET due	\$54,990.00
Excess CFET reimbursement collected	\$0.00
Total amount of CFET due	\$54,990.00
Penalty	\$0.00
Interest	\$0.00
Total amount due and payable	\$54,990.00

EXHIBIT 7

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

PO BOX 942879, SACRAMENTO, CA 94279-0001 MIC: 33
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www.cdtfa.ca.gov

GAVIN NEWSOM
Governor

NICOLAS MADUROS
Secretary, Government Operations Agency

TRISTA GONZALEZ
Director

SGR VENTURES LLC
13550 DANIELSON ST
POWAY CA 92064-6874

Letter Date: May 14, 2025
Letter ID: L0031027252
Case ID: 6304881
Account Type: CA Firearm Excise Tax
Account Number: 237-302688
Date of Claim: October 22, 2024
Period Begin: July 1, 2024
Period End: September 30, 2024
Claim Amount: \$24,640.00
Mail Date: May 14, 2025

NOTICE OF DENIAL OF CLAIM FOR REFUND

Mailed at Sacramento, California

You are hereby notified that the claim for refund referenced above was fully denied in the amount of \$24,640.00.

Section 55243 of the Fee Collection Procedures Law provides that any further claim with regard to the disallowed amount must be brought as an action against the California Department of Tax and Fee Administration in a court of competent jurisdiction in any city or city and county of this state in which the Attorney General has an office on the grounds set forth in the claim. Such action must be filed within 90 days after the mailing of this letter and failure to do so constitutes a waiver of any demand against the state.

Sincerely,

Margaret Topete
Business Taxes Specialist
Appeals & Data Analysis Branch



0031027252 01



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

PO BOX 942879, SACRAMENTO, CA 94279-0001 MIC: 33
1-916-309-0335 • FAX 1-916-323-9497
www.cdtfa.ca.gov

GAVIN NEWSOM
Governor

NICOLAS MADUROS
Secretary, Government Operations Agency

TRISTA GONZALEZ
Director

POWAY WEAPONS & GEAR, INC.
13550 DANIELSON ST
POWAY CA 92064-6874

Letter Date: May 14, 2025
Letter ID: L0031045352
Case ID: 6323411
Account Type: CA Firearm Excise Tax
Account Number: 259-232672
Date of Claim: October 22, 2024
Period Begin: July 1, 2024
Period End: September 30, 2024
Claim Amount: \$34,666.00
Mail Date: May 14, 2025

NOTICE OF DENIAL OF CLAIM FOR REFUND

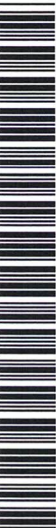
Mailed at Sacramento, California

You are hereby notified that the claim for refund referenced above was fully denied in the amount of \$34,666.00.

Section 55243 of the Fee Collection Procedures Law provides that any further claim with regard to the disallowed amount must be brought as an action against the California Department of Tax and Fee Administration in a court of competent jurisdiction in any city or city and county of this state in which the Attorney General has an office on the grounds set forth in the claim. Such action must be filed within 90 days after the mailing of this letter and failure to do so constitutes a waiver of any demand against the state.

Sincerely,

Margaret Topete
Business Taxes Specialist
Appeals & Data Analysis Branch



0031045352 01

EXHIBIT 8

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*

**ONLINE SERVICES FILING RECORD:
ACH PAYMENT**

State of California
**CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION**



Taxpayer Name: SGR VENTURES LLC
Account Type: California Firearm and Ammunition Excise Tax
Account Number: 237-302688

Period: December 31, 2024
Submitted: January 31, 2025
Confirmation #: 0-047-255-538

Please review the information below for your payment to the California Department of Tax and Fee Administration. You may want to print a copy for your records.

Your confirmation number is **0-047-255-538**

Paid For:	California Firearm and Ammunition Excise Tax 237-302688	Payment Type:	Return Payment
Paid From:	BANK OF MARIN ****2801	Period End Date:	31-Dec-2024
Payment Amount:	\$44,665.00		
Payment Date:	31-Jan-2025		
Submitted Date:	31-Jan-2025 03:10:25 PM		

This is only the payment submission. It is your responsibility to review your bank statement to confirm that this transaction was successful.

Contact Us:
California Department of Tax and Fee Administration 1-800-400-7115
651 Bannon Street
Sacramento, CA 94279
Email CDTFA by visiting <http://www.cdtfa.ca.gov/email/>

EXHIBIT 9

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

PO BOX 942879, SACRAMENTO, CA 94279-0001 MIC: 33
1-916-309-0344 • FAX 1-916-323-9497
www.cdffa.ca.gov

GAVIN NEWSOM
Governor

AMY TONG
Secretary, Government Operations Agency

NICOLAS MADUROS
Director

SGR VENTURES LLC
13550 DANIELSON ST
POWAY CA 92064-6874

Letter Date: October 23, 2024
Letter ID: L0028319741
Case ID: 6304881
Account Type: CA Firearm Excise Tax
Account Number: 237-302688

Date of Claim: October 22, 2024
Period Begin: July 1, 2024
Period End: September 30, 2024
Amount: \$24,640.00

Dear SGR VENTURES LLC:

The California Department of Tax and Fee Administration (CDTFA) is in receipt of your claim for refund or credit return dated October 22, 2024, for the period and amount referenced above. We will review your claim and notify you if additional information is required.

Please do not claim this refund as a credit on any future returns.

Please refer to the Case ID indicated above on all future correspondence regarding this claim.

If you have any questions, please contact the CDTFA Appeals and Data Analysis Branch at 1-916-309-0284.

California Department of Tax and Fee Administration



0028319741 01

EXHIBIT 10

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

PO BOX 942879, SACRAMENTO, CA 94279-0001 MIC: 33
1-916-309-1277 • FAX 1-916-323-9497
www.cdtfa.ca.gov

GAVIN NEWSOM
Governor

AMY TONG
Secretary, Government Operations Agency

NICOLAS MADUROS
Director

SGR VENTURES LLC
13550 DANIELSON ST
POWAY CA 92064-6874

Letter Date: November 19, 2024
Letter ID: L0028874440
Case ID: 6304881
Account Type: CA Firearm Excise Tax
Account Number: 237-302688
Case Type: Claim for Refund
Date of Claim: October 22, 2024
Period Begin: July 1, 2024
Period End: September 30, 2024
Amount: \$24,640.00

Dear SGR VENTURES LLC,

This letter is in response to your claim for refund filed with the California Department of Tax and Fee Administration (CDTFA), for the period and amount referenced above. We have reviewed your claim and made a recommendation to deny your claim in full. Please refer to the supplemental information included with, or subsequent to, this letter, which includes an explanation of our findings. If you disagree with our recommendation or if you have further contentions, you may provide additional information within thirty (30) days from the date of this letter. You may submit your documents online at onlineservices.cdtfa.ca.gov by selecting *Respond to a Letter/Inquiry* and referencing the Letter ID above.

If you would like to request an appeals conference, you may submit your request online as described for the documents above. You may also mail or fax your request to the above address or fax number. Please submit your request within the same 30-day timeline. If no response is received within the 30-day timeline, your claim will be resolved in accordance with our findings.

If you dispute CDTFA staff's decision regarding the amount you owe, you can also request a settlement and have your case considered under the settlement provisions. Please contact the CDTFA Settlement and Administration Section at 1-916-324-2836. Information relative to the settlement process can also be found on the CDTFA's website at www.cdtfa.ca.gov/legal/settlement-program.htm.

If you have any questions, please contact me at the telephone number or address provided at the top of this letter.

Sincerely,

Sauvera Ali
CDTFA
Appeals & Data Analysis Branch

Memorandum

California Department of Tax and Fee Administration Appeals and Data Analysis Branch

Staff Recommendation

Account Name: SGR VENTURES, LLC.

Account No: 237-302688

Case ID: 6304881

Period: July 01, 2024, through September 30, 2024

Tax Program: California Firearm and Ammunition Excise Tax

Tax Due Date: October 31, 2024

Reply Received: October 22, 2024

Tax Billed: \$24,640.00

Tax Paid: \$24,640.00

On October 22, 2024, SGR VENTURES, LLC. (taxpayer) submitted a paper request for a Claim for Refund on a California Firearm and Ammunition Excise Tax account for the period July 01, 2024, through September 30, 2024. The taxpayer requests that the California Department of Tax and Fee Administration (CDTFA) refund the tax paid. The taxpayer's California Firearm and Ammunition Excise Tax account was created on June 13, 2024, with a commence date of July 01, 2024. On June 14, 2024 the taxpayer was sent an auto registration letter regarding their new account and filing due date. The taxpayer filed their return in a timely manner and made a payment effective on October 02, 2024 for the amount of \$24,640.00 to clear the tax liability in full.

Contentions:

The taxpayer contends, "California's 11% excise tax on firearms and ammunition, Cal. Rev Code §36011 et seq., violates the right to keep and bear arms secured by the Second Amendment to the United States Constitution, as incorporated against the States by the Fourteenth Amendment, and is invalid."

Recommendation:

Deny the claim for refund in full.

Reason:

On September 26, 2023, The Governor signed Assembly Bill 28 that would, commencing July 1, 2024, impose an excise tax in the amount of 11% of the gross receipts from the retail sale in this state of a firearm, firearm precursor part, and ammunition, as specified. The tax would be collected by the state pursuant to the Fee Collection Procedures Law. That said, to the extent taxpayer argues that the imposition of the taxes pursuant to the statutes violates the constitution and impermissible, CDTFA lacks the authority to make such a determination or to order any relief. Article III, Section 3.5 of the California Constitution provides that no administrative agency of the state may declare a statute unenforceable, unconstitutional, or refuse to enforce a statute on the basis of an opinion of the agency that the statute is unconstitutional, unless an appellate court has made a determination that such statute is unconstitutional.

As of the date of this recommendation, no appellate court has ruled that the statutes are unconstitutional. Hence, as an administrative agency, CDTFA, including the Appeals Bureau, cannot consider any contention that would deem a statute unconstitutional or refuse to enforce the statutes. Such argument may be brought before an appropriate appellate court to determine whether there were any violations of any State and/or Federal Constitution. As explained previously, the 11% excise tax on firearms and ammunition was imposed on claimant pursuant to the statutes written and operative during the relevant periods.

EXHIBIT 11

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

PO BOX 942879, SACRAMENTO, CA 94279-0001 MIC: 33
1-916-309-1277 • FAX 1-916-323-9497
www.cdtfa.ca.gov

GAVIN NEWSOM
Governor

AMY TONG
Secretary, Government Operations Agency

NICOLAS MADUROS
Director

POWAY WEAPONS & GEAR, INC.
13550 DANIELSON ST
POWAY CA 92064-6874

Letter Date:	November 19, 2024
Letter ID:	L0028797142
Case ID:	6323411
Account Type:	CA Firearm Excise Tax
Account Number:	259-232672
Case Type:	Claim for Refund
Date of Claim:	October 22, 2024
Period Begin:	July 1, 2024
Period End:	September 30, 2024
Amount:	\$34,666.00

Dear POWAY WEAPONS & GEAR, INC.,

This letter is in response to your claim for refund filed with the California Department of Tax and Fee Administration (CDTFA), for the period and amount referenced above. We have reviewed your claim and made a recommendation to deny your claim in full. Please refer to the supplemental information included with, or subsequent to, this letter, which includes an explanation of our findings. If you disagree with our recommendation or if you have further contentions, you may provide additional information within thirty (30) days from the date of this letter. You may submit your documents online at onlineservices.cdtfa.ca.gov by selecting *Respond to a Letter/Inquiry* and referencing the Letter ID above.

If you would like to request an appeals conference, you may submit your request online as described for the documents above. You may also mail or fax your request to the above address or fax number. Please submit your request within the same 30-day timeline. If no response is received within the 30-day timeline, your claim will be resolved in accordance with our findings.

If you dispute CDTFA staff's decision regarding the amount you owe, you can also request a settlement and have your case considered under the settlement provisions. Please contact the CDTFA Settlement and Administration Section at 1-916-324-2836. Information relative to the settlement process can also be found on the CDTFA's website at www.cdtfa.ca.gov/legal/settlement-program.htm.

If you have any questions, please contact me at the telephone number or address provided at the top of this letter.

Sincerely,

Sauvera Ali
CDTFA
Appeals & Data Analysis Branch

Memorandum

California Department of Tax and Fee Administration Appeals and Data Analysis Branch

Staff Recommendation

Account Name: POWAY WEAPONS & GEAR, INC.
Account No: 259-232672
Case ID: 6323411
Period: July 01, 2024, through September 30, 2024
Tax Program: California Firearm and Ammunition Excise Tax
Tax Due Date: October 31, 2024
Reply Received: October 22, 2024
Tax Billed: \$34,666.00
Tax Paid: \$34,666.00

On October 22, 2024, POWAY WEAPONS & GEAR, INC. (taxpayer) submitted a paper request for a Claim for Refund on a California Firearm and Ammunition Excise Tax account for the period July 01, 2024, through September 30, 2024. The taxpayer requests that the California Department of Tax and Fee Administration (CDTFA) refund the tax paid. The taxpayer's California Firearm and Ammunition Excise Tax account was created on June 13, 2024, with a commence date of July 01, 2024. On June 14, 2024 the taxpayer was sent an auto registration letter regarding their new account and filing due date. The taxpayer filed their return in a timely manner and made a payment effective on October 01, 2024 for \$34,666.00 to clear the tax liability in full.

Contentions:

The taxpayer contends, "California's 11% excise tax on firearms and ammunition, Cal. Rev Code §36011 et seq., violates the right to keep and bear arms secured by the Second Amendment to the United States Constitution, as incorporated against the States by the Fourteenth Amendment, and is invalid."

Recommendation:

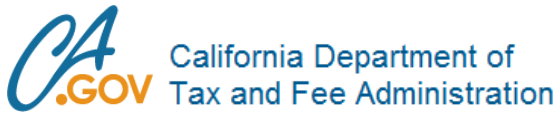
Deny the claim for refund in full.

Reason:

On September 26, 2023, The Governor signed Assembly Bill 28 that would, commencing July 1, 2024, impose an excise tax in the amount of 11% of the gross receipts from the retail sale in this state of a firearm, firearm precursor part, and ammunition, as specified. The tax would be collected by the state pursuant to the Fee Collection Procedures Law. That said, to the extent taxpayer argues that the imposition of the taxes pursuant to the statutes violates the constitution and impermissible, CDTFA lacks the authority to make such a determination or to order any relief. Article III, Section 3.5 of the California Constitution provides that no administrative agency of the state may declare a statute unenforceable, unconstitutional, or refuse to enforce a statute on the basis of an opinion of the agency that the statute is unconstitutional, unless an appellate court has made a determination that such statute is unconstitutional.

EXHIBIT 12

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



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[California Firearm and Ammunition Excise Tax](#)

[Manage Payments and Returns](#)

[Return Payment](#)

Return Payment

Applies To

History

[POWAY WEAPONS & GEAR, INC.](#)
016-565380
[California Firearm and Ammunition Excise Tax](#)
259-232672
\$39,841.00

31-Mar-2025

39,841.00

Source : EFT
Posted : 01-May-2025
Received : 30-Apr-2025



EXHIBIT 13

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*




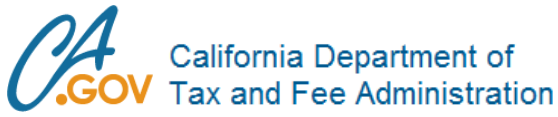
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Home	California Firearm and Ammunition Excise Tax	Manage Payments and Returns	Return Payment		
 Return Payment	 Applies To	 History			
POWAY WEAPONS & GEAR, INC. 016-565380 California Firearm and Ammunition Excise Tax 259-232672 \$30,223.00	30-Jun-2025	30,223.00	Source	: EFT	
			Posted	: 23-Jul-2025	
			Received	: 22-Jul-2025	



EXHIBIT 14

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



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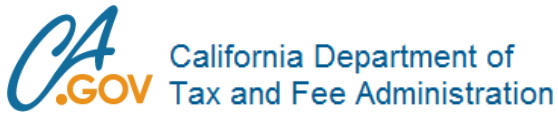
[Home](#) [California Firearm and Ammunition Excise Tax](#) [Manage Payments and Returns](#) [Return Payment](#)

Return Payment	Applies To	History
POWAY WEAPONS & GEAR, INC. 016-565380 California Firearm and Ammunition Excise Tax 259-232672 \$34,004.00	30-Sep-2025	34,004.00
		Source : EFT Posted : 03-Nov-2025 Received : 31-Oct-2025



EXHIBIT 15

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



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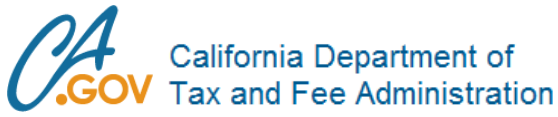
[Home](#) [California Firearm and Ammunition Excise Tax](#) [Manage Payments and Returns](#) [Return Payment](#)

Return Payment	Applies To	History
POWAY WEAPONS & GEAR, INC. 016-565380 California Firearm and Ammunition Excise Tax 259-232672 \$49,742.00	31-Dec-2025	49,742.00
		Source : EFT Posted : 23-Jan-2026 Received : 22-Jan-2026



EXHIBIT 16

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



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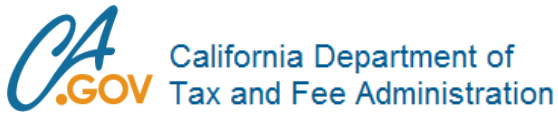
[Home](#) [California Firearm and Ammunition Excise Tax](#) [Manage Payments and Returns](#) [Return Payment](#)

Return Payment	Applies To	History
SGR VENTURES LLC 102-114912 California Firearm and Ammunition Excise Tax 237-302688 \$44,950.00	31-Mar-2025	44,950.00 Source : EFT Posted : 01-May-2025 Received : 30-Apr-2025



EXHIBIT 17

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



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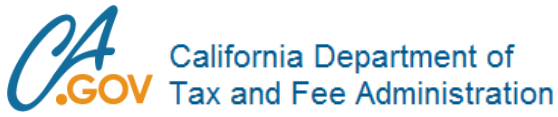
[Home](#) [California Firearm and Ammunition Excise Tax](#) [Manage Payments and Returns](#) [Return Payment](#)

Return Payment	Applies To	History
SGR VENTURES LLC 102-114912 California Firearm and Ammunition Excise Tax 237-302688 \$33,065.00	30-Jun-2025 33,065.00	Source : EFT Posted : 23-Jul-2025 Received : 22-Jul-2025



EXHIBIT 18

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



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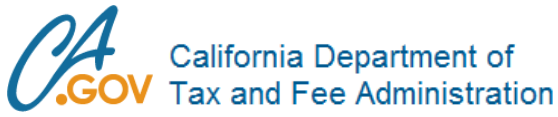
[Home](#) [California Firearm and Ammunition Excise Tax](#) [Manage Payments and Returns](#) [Return Payment](#)

Return Payment	Applies To	History
SGR VENTURES LLC 102-114912 California Firearm and Ammunition Excise Tax 237-302688 \$35,857.00	30-Sep-2025 35,857.00	Source : EFT Posted : 03-Nov-2025 Received : 31-Oct-2025



EXHIBIT 19

*Poway Weapons & Gear, Inc., et al. v. California
Department of Tax and Fee Administration, et al.,
Case No. 37-2024-00031147-CU-MC-CTL*



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Return Payment

Applies To

History

SGR VENTURES LLC
102-114912

31-Dec-2025

49,647.00

Source : EFT

California Firearm and Ammunition
Excise Tax
237-302688

Posted : 23-Jan-2026

Received : 22-Jan-2026

\$49,647.00



PROOF OF SERVICE

1 STATE OF CALIFORNIA
2 COUNTY OF SACRAMENTO

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

5 On April 8, 2026, I served the foregoing document described as:

6 **DECLARATION OF ATHANASIA O. LIVAS IN SUPPORT OF PLAINTIFFS’ MOTION
FOR SUMMARY JUDGMENT**

7 on the interested parties in this action by placing

8 the original

9 a true and correct copy

thereof by the following means, addressed as follows:

10 Asha Albuquerque
11 Deputy Attorney General
12 455 Golden Gate Ave., Suite 11000
13 San Francisco, CA 94102

Asha.Albuquerque@doj.ca.gov

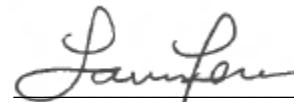
*Attorneys for Defendants California
Department of Tax and Fee Administration
and Trista Gonzalez*

14 (BY MAIL) As follows: I am “readily familiar” with the firm’s practice of collection and
15 processing correspondence for mailing. Under the practice it would be deposited with the
16 U.S. Postal Service on that same day with postage thereon fully prepaid at Long Beach,
17 California, in the ordinary course of business. I am aware that on motion of the party
served, service is presumed invalid if postal cancellation date is more than one day after
date of deposit for mailing an affidavit.

18 (BY ELECTRONIC MAIL) As follows: I served a true and correct copy by electronic
19 transmission. Said transmission was reported and completed without error.

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

21 Executed on April 8, 2026, at Long Beach, California.

22 

23 Laura Fera