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12 Attorneys for Plaintiffs

13 **SUPERIOR COURT OF CALIFORNIA**

14 **COUNTY OF SAN DIEGO**

15 DANIELLE JAYMES, JOSHUAH GERKEN,  
16 SECOND AMENDMENT FOUNDATION,  
FIREARMS POLICY COALITION,  
17 CALIFORNIA RIFLE & PISTOL  
ASSOCIATION, and NATIONAL RIFLE  
ASSOCIATION OF AMERICA,

18 Plaintiffs,

19 v.

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

23 Defendant.  
24

Case No.:

**VERIFIED COMPLAINT FOR  
DECLARATORY, INJUNCTIVE, OR  
OTHER RELIEF**

1 Plaintiffs Danielle Jaymes, Joshuah Gerken, Second Amendment Foundation, Firearms  
2 Policy Coalition, California Rifle & Pistol Association, and National Rifle Association of America  
3 complain of Defendant Nicolas Maduros, in his official capacity as Director of the California  
4 Department of Tax and Fee Administration, and allege:

## 5 INTRODUCTION

6 1. Plaintiffs sue to challenge the constitutionality of Assembly Bill 28, which imposes  
7 an 11% excise tax on gross receipts from the retail sale of firearms, “firearm precursor parts,”<sup>1</sup> and  
8 ammunition. *See* Assem. Bill 28, 2023-2024 Reg. Sess. (Cal. 2023) (“AB 28”); CAL. REV. CODE §  
9 36001 *et seq.*; CAL. PENAL CODE §§ 26700, 26705, 30395, 34400. While this excise tax is technically  
10 levied on the sellers of these goods, in practice, it is passed through to individuals purchasing  
11 firearms, “firearm precursor parts,” and ammunition in California.

12 2. California’s 11% excise tax is unconstitutional under the Supreme Court’s decision  
13 in *New York State Rifle & Pistol Ass’n v. Bruen*, 597 U.S. 1 (2022), because it implicates conduct  
14 protected by the Second Amendment’s plain text and is not part of this Nation’s history of gun  
15 regulation. Defendant will be unable to present widespread, relevantly-similar analogues from the  
16 Founding era to support the tax. *Id.* at 28–29.

17 3. Additionally, the United States Supreme Court has repeatedly held that constitutional  
18 rights cannot be singled out for special taxation. *See, e.g., Murdock v. Pennsylvania*, 319 U.S. 105,  
19 114 (1943); *Harper v. Va. Bd. of Elections*, 383 U.S. 663, 668 (1966); *Minneapolis Star & Trib. Co.*  
20 *v. Minn. Comm’r of Rev.*, 460 U.S. 575, 591 (1983). The excise tax plainly singles out Second  
21 Amendment rights for disfavored treatment. Because the Second Amendment is “not ‘a second-class  
22 right, subject to an entirely different body of rules than the other Bill of Rights guarantees[,]’” *Bruen*,  
23 597 U.S. at 70 (quoting *McDonald v. City of Chicago*, 561 U.S. 742, 780 (2010)), these precedents  
24 apply with equal force to California’s excise tax.

25  
26 <sup>1</sup> A “firearm precursor part” is defined by California law, as “any forging, casting, printing,  
27 extrusion, machined body or similar article that has reached a stage in manufacture where it may  
28 readily be completed, assembled or converted to be used as the frame or receiver of a functional  
firearm, or that is marketed or sold to the public to become or be used as the frame or receiver of a  
functional firearm once completed, assembled or converted.” CAL. PENAL CODE § 16531(a).

1 4. As the Supreme Court famously cautioned, “[a] right to tax, without limit or control,  
2 is essentially a power to destroy.” *McCulloch v. Maryland*, 17 U.S. 316, 391 (1819). Here, California  
3 effectively seeks the power to destroy the exercise of a constitutional right by singling it out for  
4 special taxation. If this tax is permitted, there is nothing stopping California from imposing a 50%  
5 or even 100% tax on a constitutional right it disfavors—whether it be the right to keep and bear  
6 arms, the right to free exercise of religion, or any other right. Moreover, calling upon the courts to  
7 decide how much tax is too much would be a completely arbitrary exercise. The only rule that  
8 accords with precedent and common sense is that constitutional rights cannot be singled out for  
9 special taxation.

10 5. Individual Plaintiffs are ordinary, peaceable, law-abiding citizens. Each has  
11 purchased firearms and/or ammunition for lawful purposes—such as self-defense and training—and  
12 was forced to pay the 11% excise tax. Additionally, Individual Plaintiffs plan to continue purchasing  
13 ammunition in the coming months that will be subject to the tax. One Plaintiff, Ms. Jaymes, had also  
14 planned to purchase a new firearm that will be available soon, but she has put off doing so due to  
15 the increased cost imposed by the tax. If California’s excise tax were enjoined, Plaintiff Jaymes  
16 would promptly purchase the firearm she has been saving up to buy.

17 6. The Organizational Plaintiffs—Second Amendment Foundation, Firearms Policy  
18 Coalition, California Rifle & Pistol Association, and National Rifle Association of America—sue  
19 on behalf of their members, such as Individual Plaintiffs, who have purchased firearms and  
20 ammunition in California that are subject to the 11% excise tax, and who will continue to purchase  
21 firearms and ammunition in California subject to the 11% tax. Organizational Plaintiffs also have  
22 members, including Individual Plaintiffs, who will refrain from or reduce the frequency of their  
23 purchases to mitigate the effect of the tax.

#### 24 **JURISDICTION AND VENUE**

25 7. This Court has jurisdiction over this action and authority to issue declaratory relief.  
26 *See* CAL. CODE CIV. PROC. § 1060. This Court likewise has jurisdiction over Plaintiffs’ federal  
27 constitutional claim brought under 42 U.S.C. § 1983. *Ochoa v. Super. Ct. of Santa Clara Cnty.*, 39  
28 Cal.3d 159, 173 n.10 (1985).

1 8. Venue is appropriate in this Court because this action involves a Department of the  
2 State and the Attorney General maintains an office in San Diego. CAL. CODE CIV. PROC. § 401.

3 **THE PARTIES**

4 9. Plaintiff Danielle Jaymes is an ordinary, peaceable, law-abiding citizen and a resident  
5 of San Diego County. She is licensed to carry in California and possesses an active California Carry  
6 Concealed Weapons (“CCW”) license.

7 10. Ms. Jaymes frequently purchases ammunition from Poway Weapons & Gear  
8 (“PWG”), the largest indoor shooting range in San Diego County. Ms. Jaymes uses that ammunition  
9 to train at the range and to load the handgun she carries for self-defense. Ms. Jaymes also purchases  
10 firearms from PWG, including handguns, to use at the range and to carry for self-defense purposes.

11 11. On July 1, 2024, Ms. Jaymes purchased a handgun and ammunition from PWG for  
12 both self-defense and training purposes. Her receipt listed California’s 11% excise tax as a line item  
13 at the bottom, and the typical cost of the firearms and ammunition she purchases had increased by  
14 11%. *See* Jaymes Receipt, attached as Ex. 1.

15 12. Ms. Jaymes typically purchases ammunition from PWG and plans to purchase  
16 ammunition once a month going forward, despite the tax. Ms. Jaymes was also planning to purchase  
17 a new handgun, namely a Sig Sauer P365 Macro, from PWG when it becomes available in the  
18 coming weeks. But after realizing that the Sig Sauer purchase would cost 11% more, Ms. Jaymes  
19 has decided to defer purchasing it due to the increased cost from the tax. Ms. Jaymes would purchase  
20 this handgun within the coming weeks if it did not cost 11% more.

21 13. Plaintiff Joshuah Gerken is an ordinary, peaceable, law-abiding citizen and a resident  
22 of Orange County. He is licensed to carry in California and possesses an active CCW license. Mr.  
23 Gerken also has an instructor’s license issued by the National Rifle Association, and he sometimes  
24 provides firearms instruction at local ranges.

25 14. Mr. Gerken frequently purchases firearms and ammunition for training and self-  
26 defense purposes. Specifically, he has purchased several guns in the last two years and purchases  
27 ammunition about once a month.

28 15. On July 1, 2024, Mr. Gerken purchased ammunition from the Big 5 Sporting Goods

1 store in Buena Park, California for both self-defense and training purposes. His receipt listed  
2 California's 11% excise tax as a line item at the bottom, and the typical cost of the ammunition he  
3 purchases had increased by 11%. *See* Gerken Receipt, attached as Ex. 2.

4 16. Mr. Gerken plans to continue regularly purchasing ammunition in the near future but  
5 will do so less frequently due to the 11% tax.

6 17. Plaintiff Second Amendment Foundation, Inc. ("SAF") is a non-profit membership  
7 organization. It is incorporated under the laws of the state of Washington and was founded in 1974.  
8 SAF has over 720,000 members and supporters nationwide, including thousands of members in  
9 California. SAF is dedicated to promoting a better understanding about our constitutional heritage  
10 to privately own and possess firearms through educational and legal programs designed to better  
11 inform the public about gun control issues. SAF has been a pioneer and an innovator in the defense  
12 of the right to keep and bear arms.

13 18. SAF brings this action on behalf of its members residing in California who intend  
14 and desire to exercise their Second Amendment rights to purchase firearms and ammunition for  
15 training and self-defense purposes. SAF's members in California regularly buy firearms and  
16 ammunition in the state. As illustrated by the Individual Plaintiffs, SAF's members in California are  
17 subject to the tax every time they purchase firearms and ammunition in California, and they plan to  
18 continue to purchase these goods despite the tax.

19 19. Plaintiff Firearms Policy Coalition, Inc. ("FPC") is a Delaware nonprofit membership  
20 organization with a primary place of business in Clark County, Nevada. FPC works to create a world  
21 of maximal human liberty and freedom through legal action, grassroots and direct activism, growing  
22 an engaged community of natural rights proponents, and by providing resources to those aligned  
23 with our mission. In FPC's work, including by and through this case, FPC seeks to protect, defend,  
24 and advance the People's rights, especially but not limited to natural right to keep and bear arms.  
25 FPC serves its members and the public through litigation and legal efforts, legislative and regulatory  
26 advocacy, research, education, outreach, and other programs. FPC has thousands of members and  
27 supporters in California.

28 20. FPC brings this action on behalf of its members residing in California who intend

1 and desire to exercise their Second Amendment rights to purchase firearms and ammunition for  
2 training and self-defense purposes. Under California’s regulatory regime, FPC’s members who  
3 reside in California must buy firearms and ammunition in the state through State-licensed retailers.  
4 As illustrated by the Individual Plaintiffs, FPC’s members in California are subject to the tax every  
5 time they purchase firearms and ammunition in California, and they plan to continue to purchase  
6 these goods despite the tax in order to exercise their constitutionally protected right to keep and bear  
7 arms for all lawful purposes.

8 21. Plaintiff California Rifle & Pistol Association, Inc. (“CRPA”) is a nonprofit  
9 membership and donor-sponsored organization qualified as tax-exempt under 26 U.S.C. § 501(c)(4)  
10 with headquarters in Fullerton, California. Founded in 1875, CRPA seeks to defend the civil rights  
11 of all law-abiding individuals, including the enumerated right to bear firearms for lawful purposes  
12 like self-defense. CRPA regularly participates as a party or amicus in litigation challenging unlawful  
13 restrictions on the right to keep and bear arms. It also provides guidance to California gun owners  
14 regarding their legal rights and responsibilities. CRPA members include law enforcement officers,  
15 prosecutors, professionals, firearm experts, and the general public.

16 22. CRPA brings this action on behalf of its members residing in California who intend  
17 and desire to exercise their Second Amendment rights to purchase firearms and ammunition for  
18 training and self-defense purposes without being subjected to additional taxation in a state where  
19 firearms are already more costly than they are in other states. CRPA’s members in California  
20 regularly buy firearms and ammunition in the state. As illustrated by the Individual Plaintiffs,  
21 CRPA’s members in California are subject to the tax every time they purchase firearms and  
22 ammunition in California, and they plan to continue to purchase these goods despite the tax.

23 23. Plaintiff National Rifle Association of America, Inc. (“NRA”) is a nonprofit  
24 corporation organized under the laws of the State of New York with its principal place of business  
25 in Fairfax, Virginia. The NRA is America’s oldest civil rights organization and a foremost defender  
26 of Second Amendment rights. It was founded in 1871 by Union generals who, based on their Civil  
27 War experiences, sought to promote firearms marksmanship and expertise amongst the citizenry.  
28 The NRA has millions of members across the nation, including in California.



1 excise tax. They will be forced to continue paying the tax when purchasing firearms or ammunition  
2 in the future.

3 32. Firearm manufacturers and dealers must remit the 11% excise tax collected from  
4 individual sales and submit quarterly returns. CAL. REV. CODE §§ 36011, 36032, 36033. These  
5 manufacturers and dealers have the option to file for a refund from the Department if they disagree  
6 with the amount of tax paid. *See* Tax Refund Form, attached as Ex. 3 (listing Firearms Tax as option  
7 and requiring the refund seeker to append the “[r]eturns filed and paid” for a certain period).

8 33. However, there is no administrative process available to individuals in California,  
9 such as Individual Plaintiffs, who must now pay an 11% tax on their firearms and ammunition  
10 purchases. Individual Plaintiffs and members of the Organizational Plaintiffs have no other recourse  
11 to vindicate their Second Amendment rights other than suing in this Court. In other words, Plaintiffs  
12 have no adequate remedy at law.

13 34. “[W]here no administrative remedy is provided for the particular issues raised,  
14 recourse to the administrative agency is not required before initiation of court action.” *Andal v. City*  
15 *of Stockton*, 40 Cal. Rptr. 3d 34, 37 (Cal. Ct. App. 2006); *see also Park ‘N Fly of San Francisco,*  
16 *Inc. v. City of South San Francisco*, 234 Cal. Rptr. 23, 28 (Cal. Ct. App. 1987). This is especially  
17 true, where, as here, Plaintiffs bring a “comprehensive constitutional challenge” to the validity of  
18 the excise tax and no factual questions exist that could be resolved by an administrative agency.  
19 *Andal*, 40 Cal. Rptr. 3d at 38; *see also Park ‘N Fly*, 234 Cal. Rptr. 3d at 28 (“The exhaustion doctrine  
20 does not, however, preclude consideration of appellant’s constitutional objections to the ordinance,  
21 which provides the taxpayer with no mechanism either for challenging its essential validity or raising  
22 constitutional questions.”).

23 35. Even if there were an administrative process available to Plaintiffs, Plaintiffs do not  
24 need to exhaust administrative remedies before suing. California courts have recognized that  
25 taxpayers need not exhaust administrative remedies before challenging a tax in court when they  
26 allege that the assessment is a “nullity as a matter of law” and “no factual questions exist” that may  
27 be resolved by the Department in the taxpayer’s favor, such that further litigation on Plaintiffs’  
28 constitutional claims would be unnecessary. *Stenocord Corp. v. City & Cnty. of San Francisco*, 471



1 P.2d 966, 987 (Cal. 1970) (en banc); *Steinhart v. Cnty. of Los Angeles*, 223 P.3d 57, 65–66 (Cal.  
2 2010).

3 36. The nullity exception applies here because the purpose of exhaustion is to allow the  
4 Department to pass on any factual questions within its expertise, thereby eliminating the need for  
5 judicial review of constitutional or statutory questions. *Cf. Stenocard Corp.*, 471 P.2d at 969  
6 (“disputes regarding [property] valuation are within the special competence” of the Department.);  
7 *see also Steinhart*, 223 P.3d at 66. But here, there are no factual questions regarding Plaintiffs’  
8 payment of the tax. Only this Court can adjudicate Plaintiffs’ federal constitutional challenge to the  
9 firearms and ammunition excise tax.

### 10 CLAIM FOR RELIEF

#### 11 42 U.S.C. § 1983

#### 12 Violation of U.S. Const. amend. II (Right to Keep and Bear Arms)

13 37. Plaintiffs incorporate here by reference paragraphs 1 through 36, *supra*, as if fully set  
14 forth herein.

15 38. The Second Amendment provides: “A well regulated Militia, being necessary to the  
16 security of a free State, the right of the people to keep and bear Arms, shall not be infringed.” U.S.  
17 CONST. amend. II.

18 39. In *Bruen*, the Supreme Court recognized that the Second Amendment “‘guarantee[s]  
19 the individual right to possess and carry weapons in case of confrontation.’” 597 U.S. at 32 (quoting  
20 *District of Columbia v. Heller*, 554 U.S. 570, 592 (2008)). Because such confrontation can occur  
21 outside the home, the Second Amendment protects “a right to ‘bear’ arms in public for self-defense.”  
22 *Id.* at 33.

23 40. To secure “the core right to possess a firearm for self-defense[.]” the Second  
24 Amendment’s protections extend to “necessary,” “ancillary rights,” including the right to acquire  
25 and sell firearms and ammunition for lawful purposes. *Teixeira v. Cnty. of Alameda*, 873 F.3d 670,  
26 677–78, 682 (9th Cir. 2017) (en banc) (“Commerce in firearms is a necessary prerequisite to keeping  
27 and possessing arms for self-defense[.]”); *Jackson v. City & Cnty. of San Francisco*, 746 F.3d 953,  
28 967 (9th Cir. 2014) (“[W]ithout bullets, the right to bear arms would be meaningless.”); *Jones v.*

1 *Bonta*, 34 F.4th 704, 716 (9th Cir. 2022).<sup>2</sup> In other words, “[c]onstitutional rights . . . implicitly  
2 protect those closely related acts necessary to their exercise.” *Duncan v. Becerra*, 265 F. Supp. 3d  
3 1106, 1117 (S.D. Cal. 2017), *aff’d*, 742 F. App’x 218 (9th Cir. 2018) (cleaned up). After all, “the  
4 core Second Amendment right to keep and bear arms for self-defense ‘wouldn’t mean much’ without  
5 the ability to acquire arms.” *Teixeira*, 873 F.3d at 677 (quoting *Ezell v. City of Chicago*, 651 F.3d  
6 684, 704 (7th Cir. 2011)); *see also Luis v. United States*, 578 U.S. 5, 26–27 (2016) (Thomas, J.,  
7 concurring in judgment) (just as “the First Amendment right to speak would be largely ineffective  
8 if it did not include the right to engage in financial transactions that are the incidents of its exercise,”  
9 the Second Amendment “right to keep and bear arms . . . would be toothless” “without protection  
10 for [the] closely related rights” of acquiring firearms and ammunition (cleaned up)).

11 41. California’s 11% excise tax on firearms and ammunition infringes Plaintiffs’ rights  
12 under the Second Amendment because it implicates conduct protected by the Second Amendment’s  
13 plain text—acquiring firearms and ammunition—and is not part of this Nation’s history of gun  
14 regulation. *Bruen*, 597 U.S. at 1, 34. Defendant will be unable to present widespread, relevantly-  
15 similar analogues from the Founding era to support the tax. *Id.* at 28–29.

16 42. Additionally, the excise tax impermissibly singles out constitutional rights for special  
17 taxation. The United States Supreme Court has repeatedly held that the exercise of constitutional  
18 rights cannot be targeted through taxation. *See, e.g., Murdock v. Pennsylvania*, 319 U.S. 105, 114  
19 (1943) (striking down tax on religious activities under the First Amendment’s Free Exercise Clause);  
20 *Harper*, 383 U.S. at 668 (striking down \$1.50 poll tax under the Fourteenth Amendment’s Equal  
21 Protection Clause); *Minneapolis Star & Trib. Co.*, 460 U.S. at 591 (striking down use tax on the  
22 paper and ink products used by a newspaper under the First Amendment’s Free Press Clause). The  
23 excise tax—imposed on top of California’s 7.25% generally-applicable sales tax<sup>3</sup>—plainly singles  
24 out Second Amendment rights for disfavored treatment. Because the Second Amendment is “not ‘a  
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26 <sup>2</sup> The decision in *Jones* was subsequently vacated and remanded to the trial court for further  
proceedings in light of the *Bruen* decision. *See* 47 F.4th 1124 (9th Cir. 2022).

27 <sup>3</sup> Plaintiffs do not challenge California’s sales tax as applied to firearms and ammunition  
28 because it applies equally to all goods sold in the state and does not single out Second Amendment  
rights for special taxation like the excise tax.

1 second-class right, subject to an entirely different body of rules than the other Bill of Rights  
2 guarantees[.]” *Bruen*, 597 U.S. at 70 (quoting *McDonald*, 561 U.S. at 780), these precedents apply  
3 with equal force to California’s excise tax.

4 43. An actual and judicially cognizable controversy exists between Plaintiffs and  
5 Defendant regarding whether Defendant’s administration of the 11% excise tax violates the Second  
6 Amendment to the United States Constitution. Plaintiffs desire a judicial declaration of their rights  
7 regarding the validity of this law.

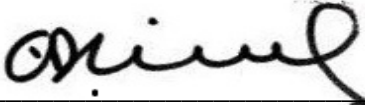
8 **PRAYER FOR RELIEF**

9 Wherefore, Plaintiffs pray for judgment as follows:

- 10 1. For a declaratory judgment stating that California’s 11% excise tax on firearms and  
11 ammunition, CAL. REV. CODE § 36011 *et seq.*, violates the right to keep and bear arms secured by  
12 the Second Amendment to the United States Constitution.
- 13 2. For a permanent injunction enjoining enforcement of § 36011 and associated  
14 provisions established by AB 28, including collection of the 11% excise tax from licensed firearms  
15 dealers, firearms manufacturers, and ammunition vendors and any revocations of dealer,  
16 manufacturer, or vendors’ certificates of registration from failure to remit the tax.
- 17 3. For costs of suit, including reasonable attorney’s fees available pursuant to applicable  
18 law.
- 19 4. For other appropriate relief the Court deems necessary.

20 Dated: July 2, 2024

MICHEL & ASSOCIATES, P.C.

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23 C.D. Michel  
24 Attorneys for Plaintiff

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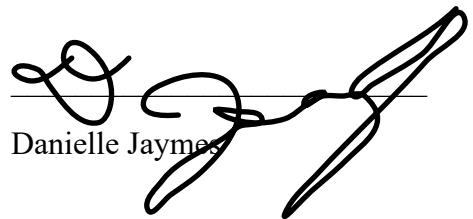
**VERIFICATION**

I, Danielle Jaymes, declare as follows:

I declare that I have read the foregoing Verified Complaint for Declaratory and Injunctive Relief in the matter of *Jaymes v. Maduros* and know the contents thereof. I am a party to this action. The factual matters concerning my experience stated in the foregoing document are true of my own knowledge. The remaining matters are stated on information and belief, and, as to those matters, I believe them to be true.

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

Dated: July 2, 2024

  
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Danielle Jaymes

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**VERIFICATION**

I, Joshua Gerken, declare as follows:

I declare that I have read the foregoing Verified Complaint for Declaratory and Injunctive Relief in the matter of *Jaymes v. Maduros* and know the contents thereof. I am a party to this action. The factual matters concerning my experience stated in the foregoing document are true of my own knowledge. The remaining matters are stated on information and belief, and, as to those matters, I believe them to be true.

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

Dated: July 2, 2024

  
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Joshuah Gerken

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**VERIFICATION**

I, Alan Gottlieb, declare as follows:

I am Executive Vice President of the Second Amendment Foundation, a Plaintiff in the above-named action, and I am authorized to make this verification on their behalf.

I declare that I have read the foregoing Verified Complaint for Declaratory and Injunctive Relief in the matter of *Jaymes v. Maduros* and know the contents thereof. I declare that the factual matters set forth in paragraphs 17–18 are true and accurate based on my organization’s experience. The remaining matters are stated on information and belief, and, as to those matters, I believe them to be true.

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

Dated: July 2, 2024



Alan Gottlieb

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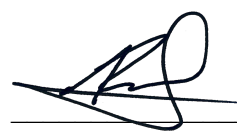
I, Brandon Combs, declare as follows:

I am President of the Firearms Policy Coalition, a Plaintiff in the above-named action, and I am authorized to make this verification on their behalf.

I declare that I have read the foregoing Verified Complaint for Declaratory and Injunctive Relief in the matter of *Jaymes v. Maduros* and know the contents thereof. I declare that the factual matters set forth in paragraphs 19–20 are true and accurate based on my organization’s experience. The remaining matters are stated on information and belief, and, as to those matters, I believe them to be true.

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

Dated: July 2, 2024

  
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Brandon Combs

**VERIFICATION**

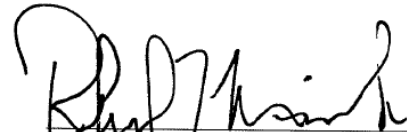
I, Richard Minnich, declare as follows:

I am the Treasurer of the California Rifle & Pistol Association, a Plaintiff in the above-named action, and I am authorized to make this verification on their behalf.

I declare that I have read the foregoing Verified Complaint for Declaratory and Injunctive Relief in the matter of *Jaymes v. Maduros* and know the contents thereof. I declare that the factual matters set forth in paragraphs 21–22 are true and accurate based on my organization’s experience. The remaining matters are stated on information and belief, and, as to those matters, I believe them to be true.

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

Dated: July 2, 2024



Richard Minnich



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**VERIFICATION**


I, Joseph Greenlee, declare as follows:

I am the Director of the Office of Litigation Counsel at the National Rifle Association Institute for Legislative Action, which is the lobbying arm for the National Rifle Association of America, Inc., a Plaintiff in the above-named action. I am authorized to make this verification on their behalf.

I declare that I have read the foregoing Verified Complaint for Declaratory and Injunctive Relief in the matter of *Jaymes v. Maduros* and know the contents thereof. I declare that the factual matters set forth in paragraphs 23–24 are true and accurate based on my organization’s experience. The remaining matters are stated on information and belief, and, as to those matters, I believe them to be true.

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

Dated: July 2, 2024

/s/  \_\_\_\_\_  
Joseph G.S. Greenlee

# EXHIBIT 1

RECEIPT



DANIELLE JAYMES

Billing Address

States

Mobile

Invoice #: 881548
Invoice Date: Jul 01, 2024 05:38 AM
PO#:
Booking Method: Walk In
Payment Type: Full payment
Terminal: Retail-1
Clerk's Name: Danielle J

PWG Range
13550 Danielson Street
Poway, CA, USA
- 92064

Table with 4 columns: Item, Qty, Price, Total. Rows include SIG SAUER P365 9MM 3.1" OPTIC RDY 10RD BLK, MAGTECH 9MM 115GR FMJ, FEDERAL HST 9MM 147G JHP, and CA DROS FEE.

Pickup Address

13550 Danielson Street, Poway, CA, United States #, 92064

Sub Total: \$890.16 Discount: \$93.75 CA AB28 - Tax: \$82.42 Tax: \$57.27 Shipping: \$0.00 Total: \$936.09

PAYMENT INFO

Outstanding Balance: \$0.00

Table with 6 columns: #, Payment Method, Check/Code/Note, Amount, Date, Status. Row 1: 1, Credit Card (Retail-1), (\*\*\*\*1009), \$936.09, Jul 01, 2024 05:38 AM, Paid

PRODUCT RETURN & SPECIAL ORDER POLICY

Any Returns or Special Orders that are canceled are subject to a 20% processing fee. Returns are ONLY accepted for merchandise found defective immediately upon receipt. PWG Range MAY accept returns on products that do not fit or are the wrong size or configuration, at the company's sole discretion. ANY RETURNS FOR PURCHASED ITEMS WILL BE CREDITED TO THE CUSTOMER AS AN IN-STORE CREDIT ONLY. AMMUNITION MAY NOT BE RETURNED

FIREARM RETURNS: Please take your time to inspect all firearms thoroughly BEFORE proceeding with the transfer (DROS). Once a firearm is DROS'd to you it is considered used, even if un-fired or not delivered to you. Consequently, we cannot provide a full refund for new firearms once they have been transferred into

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your possession. Also, we DO NOT reimburse FFL transfer fees on returned items. Any defects found after the transfer, the firearm MUST be returned directly to the manufacture for replacement or repair (in accordance with the manufacturer's warranty policy). By sending a defective firearm directly to the manufacture, you can avoid the unnecessary transfer fees of returning the firearm to us through or any local FFL dealer. If we do receive a defective firearm that has already been transferred, we will simply forward the firearm to the manufacture on your behalf and possibly at your cost.

# EXHIBIT 2





BUENA PARK, CA  
 8990 KNOTT AVENUE  
 BUENA PARK, CA 90620  
 United States  
 714-229-0135

Store: 105 Register: 3  
 Date: 7/1/24 Time: 10:48 AM  
 Ticket: 786  
 Salesperson:  
 Jeffrey

Welcome to our store!

Item	Qty	Price	Amount
STD AMMO BCKGRND CK FEE STD AMMO FEE			
6536205	1 ea	1.00	1.00 N
American Eagle 9mm Luger 100-Round Value Pack AE9DP100 . . 9MM			
5146428	1 ea	49.99	49.99 T
American Eagle 9mm Luger 100-Round Value Pack AE9DP100 . . 9MM			
5146428	1 ea	49.99	49.99 T

Subtotal 100.98  
 Tax 7.7500% 7.74  
 Sales Tax 11.0000% 11.00

Total 119.72

Cash 30.00  
 Debit Card 50.00

\*\*\*\*\*9648  
 Auth #: 002880  
 Transaction Type: Sale  
 Auth Time: 10:48 AM

# EXHIBIT 3



## Information Update

You may now file a claim for refund using the California Department of Tax and Fee Administration (CDTFA) online services at [onlineservices.cdtfa.ca.gov](https://onlineservices.cdtfa.ca.gov).

To submit a claim for refund, simply log in using your username and password, and click on the account for which you want to request a refund. The claim for refund is located under the *I Want To* section, *More* subsection. Simply select the *Submit a Claim for Refund* link, and follow the prompts.



**CLAIM FOR REFUND OR CREDIT**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

*(Instructions on back)*

NAME OF TAXPAYER(S)	CDTFA ACCOUNT NUMBER <i>(only list one account number per claim)</i>
SOCIAL SECURITY NUMBER(S)* OR EMPLOYER IDENTIFICATION NUMBER	GENERAL PARTNER(S) <i>(if applicable)</i>
BUSINESS NAME <i>(if applicable)</i>	BUSINESS LOCATION ADDRESS <i>(if applicable)</i>
MAILING ADDRESS <i>(if applicable)</i>	

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 <a href="#">CDTFA-101-DMV</a> , <i>Claim for Refund or Credit for Tax Paid to DMV</i> .  <b>For the above tax/fee programs, mail your completed form to:</b> California Department of Tax and Fee Administration Audit Determination and Refund Section MIC:39 PO Box 942879 Sacramento, CA 94279-0039  <b>Or email to:</b> <a href="mailto:BTFD-ADRS@cdtfa.ca.gov">BTFD-ADRS@cdtfa.ca.gov</a>	<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 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  <b>For the above tax/fee programs, mail your completed form to:</b> California Department of Tax and Fee Administration Appeals and Data Analysis Branch MIC:33 PO Box 942879 Sacramento, CA 94279-0033  <b>Or email to:</b> <a href="mailto:adab@cdtfa.ca.gov">adab@cdtfa.ca.gov</a>
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The undersigned hereby makes a claim for refund or credit of \$ \_\_\_\_\_, 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)*:

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

SIGNATURE		DATE SIGNED	
PRINT NAME		CONTACT PERSON <i>(if other than signatory)</i>	
TITLE OR POSITION	TELEPHONE NUMBER	TITLE OR POSITION OF CONTACT PERSON	TELEPHONE NUMBER
EMAIL ADDRESS		EMAIL OF CONTACT PERSON	

## INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND

When submitting a claim for refund or credit, you must provide the time period covered by the claim, explain the specific grounds upon which the claim is based, and provide documentation that supports the claim. The documentation should be detailed, include amended returns, and provide proof of the overpayment. Please include your documentation with your claim for refund or credit (or, if the documentation is extensive, please have it readily available upon request).

### What You Need to Know

- Your claim must be filed within the statute of limitations for the tax or fee program.\*
- Compliance with the statute of limitations is based on the filing date of your claim.
- Your filing date is the date of mailing (postmark), the electronic transmittal date (when applicable), or the date that you personally deliver your claim to your nearest CDTFA office. This date may differ from the date signed.
- You may only list one account number per claim form. If you are claiming a refund for multiple tax or fee programs, a separate form is needed for each account.
- If your claim is for a refund of a partial payment or installment payment, your claim will cover all future payments applied to a single determination. If you have been issued more than one Notice of Determination (determination), you need to file a claim for refund for each separate determination to ensure that all future payments associated with that determination are covered.
- This form should only be completed if an overpayment has been made. Otherwise, you can amend your return by logging in with your username and password on our website at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov). We will contact you if additional information is required to refund any overpayment.

### How to Complete the Claim Form

- **Taxpayer Name and Account Number:** Enter your name(s) and account number as registered with CDTFA. If you (claimant) are not registered with CDTFA, enter the name(s) shown on the documents that support the claim for refund. Do not enter the business name (DBA) unless it is also the name that is registered with CDTFA.
- **Social Security Number (SSN) or Employer Identification Number (EIN):** Disclosure of the applicable SSN(s) is required (see [CDTFA-324-GEN-WEB](#), *Privacy Notice—Website—No Action Needed*) even if you are not registered with CDTFA, as there are instances where a refund (or portion thereof) or credit interest may be disclosed to the Internal Revenue Service. Failure to provide a SSN or EIN may delay the processing of your claim for refund. Enter the SSN(s) of both spouses if you are filing a claim as a married couple. Enter the SSN(s) of the general partner(s) and the name(s) of the partner(s) if the claimant is a partnership. Enter the EIN for all other business entities.
- **Refund Amount:** Enter the amount of your claim.
- **Overpayment Type:** Check the appropriate box to indicate if your claim is for a return filing payment, determination or billing payment, or any other type of overpayment, and enter the applicable dates. If you select “other,” fully explain the circumstances of your claim.
- **Basis for Refund:** Provide the basis or grounds for the claim, or describe the circumstances that caused the overpayment. Claims for refund cannot be considered unless this field is completed.
- **Business Name:** Enter the name of the business. For example, if your name is John Doe and the DBA is XYZ Auto Repair, XYZ Auto Repair should be entered.
- **Signature and Title or Position:** Sign your name as the preparer and include your title or position (for example, bookkeeper, attorney, accountant, or taxpayer).
- **Date Signed:** Enter the date the claim form is signed.
- **Contact Person (if other than signatory):** You may use this line to designate a person (other than yourself) to contact, should CDTFA have questions or require additional information. Such persons may be employees, consultants, accountants, attorneys, or others as you designate. A signed [CDTFA-392](#), *Power of Attorney*, may be required.
- **Telephone Number:** Please include your telephone number (and contact person’s telephone number, if applicable).
- **Email:** Please include your email address (and contact person’s email address, if applicable). If you would like to communicate through email, please include a signed [CDTFA-82](#), *Authorization for Electronic Transmission of Data*.

\*The time period for filing a claim for refund will vary depending on a number of factors, particularly the type of overpayment and the tax or fee program for which you are filing a claim for refund. Please check the appropriate laws and regulations for the specific tax or fee program for which you are filing a claim. You may also refer to publication 117 or publication 17 referenced above.

### How to Submit Your Claim

Choose one of the following:

- Log in with your username and password on our website at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov). Click on the account for which you want to request a refund, and select the *More* link under the *I Want To* section. Then select the *Submit a Claim for Refund* link, and follow the prompts.
- Mail, email, or fax as applicable to the appropriate location listed on the front page.
- Hand-deliver to any CDTFA office (for a list of CDTFA offices, please visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)).

### For More Information

- Call our Customer Service Center at 1-800-400-7115 (TTY:711) to be directed to the specific office responsible for your tax or fee account.
- See [publication 117](#), *Filing a Claim for Refund*.
- See [publication 17](#), *Appeals Procedures: Sales and Use Taxes and Special Taxes and Fees*.