

**LITIGATION ROSTER**  
**SALES AND USE TAX**

DECEMBER 2020

**Sales and Use Tax  
LITIGATION ROSTER  
DECEMBER 2020**

**NEW CASES**

**Case Name**

**Case Number**

**CLOSED CASES**

**Case Name**

**Case Number**

Please refer to the Case roster for more detail regarding new and closed Cases

**Sales and Use Tax  
LITIGATION ROSTER  
DECEMBER 2020**

---

**BEKKERMAN, ALINA; BRANDON GRIFFITH; JENNY LEE; and CHARLES LISSER  
v. California Department of Tax and Fee Administration, et al.**

Sacramento County Superior Court: 34-2015-80002242

Filed – 11/19/2015

*Plaintiffs' Counsel*

Daniel M. Hattis

Tony J. Tanke, Law Offices of Tony J. Tanke

Jeffrey Burke, Burke Law Group

*CDTFA's Counsel*

Mike Sapoznikow

*CDTFA Attorney*

Scott Chavez

Issue(s):

Whether [Regulation 1585, subdivisions \(a\)\(4\) and \(b\)\(3\)](#), are invalid and contrary to the Sales and Use Tax Law in that the Regulation imposes sales tax on the "unbundled sales price" of a mobile phone bundled with a service contract rather than the actual price paid by the consumer to the retailer. Whether the Board failed to adequately assess the economic impact of Regulation 1585 and failed to adequately consider less burdensome alternatives.

Audit/Tax Period: None

Amount: Unspecified

Status:

Plaintiff agreed to an extension of time for BOE to respond to January 12, 2016. The BOE filed its Answer on January 12, 2016. On February 8, 2016, Plaintiff served the BOE with a notice of hearing on the merits, which is set for October 21, 2016. Based on the local rules, the parties would then have the following deadlines: Opening Brief Due September 6, 2016; Opposition Brief Due September 26, 2016; and Reply Brief Due October 6, 2016. On February 9, 2016, Plaintiff's counsel served the BOE with Form Interrogatories and Requests for Production of Documents. Response was initially due March 18, 2016, but Plaintiff granted the BOE an extension to April 18, 2016. On March 29, 2016, the parties stipulated to a new briefing schedule. Petitioners' Opening Brief is now due on August 9, 2016, the BOE's Respondent's Brief is due September 12, 2016, and Petitioners' Reply Brief is due October 6, 2016. Plaintiffs granted the BOE an extension to respond to Plaintiffs' discovery requests to May 2, 2016. BOE

served its Responses to Plaintiffs' written discovery requests on May 6, 2016. On February 17, 2017, the Court issued an Order granting Petitioners' request for a continuance of the writ hearing and resetting the briefing schedule. The new dates are as follows: (1) Petitioners' opening memorandum is due August 4, 2017; (2) the BOE's opposition is due September 29, 2017; (3) Petitioners' Reply Brief is due November 23, 2017; and the (4) hearing on the merits of the writ petition is December 8, 2017. On July 25, 2017, Plaintiffs filed a Motion to consolidate this action with its class refund action (Sacramento County Superior Court, Case No. 34-2016-80002287). Hearing on Plaintiffs' Motion to consolidate is set for August 18, 2017. On July 28, 2017, pursuant to the Petitioners' *ex parte* request, the Court vacated its prior Order on February 17, 2017, setting the briefing and hearing dates on the merits. The Court reserved January 12, 2018, as the new hearing date, but did not set any new briefing dates at this time. On August 7, 2017, the State Defendants (CDTFA and State of California) opposed the Motion to consolidate. On August 11, 2017, Plaintiffs filed their Reply Brief in support of their Motion to consolidate. On August 18, 2017, the Court held Oral Argument on the Motion to consolidate. That same date, the Court issued a Minute Order denying Plaintiffs' Motion to consolidate in light of its ruling sustaining the CDTFA's Demurrer to Plaintiffs' class action complaint in Plaintiffs' related Class Action litigation. On August 25, 2017, the presiding justice signed the Order substituting the CDTFA for the Board of Equalization. On February 23, 2018, the Court granted Plaintiffs' motion for leave to file a first amended complaint seeking to add "class allegations, a full scope of remedies arising from the invalidity of [Regulation 1585], and procedural claims under the California Administrative Procedure Act," over CDTFA's objections. On April 20, 2018, the Court approved the parties' stipulation setting a briefing schedule for CDTFA's Motion to Strike portions of Plaintiffs' First Amended Complaint. The stipulation provides as follows: CDTFA's Motion to Strike is due on June 1, 2018; Plaintiffs' Response to CDTFA's Motion to Strike is due July 6, 2018; and CDTFA's Reply Brief is due August 10, 2018. On June 1, 2018, CDTFA filed Motion to Strike Portions of Plaintiff's First Amended Complaint. On June 12, 2018, Plaintiffs took the deposition of John L. Waid. The hearing on CDTFA's Motion to Strike Portions of Plaintiff's First Amended Complaint is scheduled for September 7, 2018. On July 6, 2018, plaintiffs filed an objection to CDTFA's Motion to Strike Portions of the First Amended Complaint. On August 10, 2018, CDTFA filed its reply brief in support of its Motion to Strike Portions of the First Amended Complaint. On September 7, 2018, the trial court affirmed its September 6, 2018, tentative ruling, in which the court granted (in part) CDTFA's Motion to Strike Portions of the First Amended Complaint. On September 20, 2018, CDTFA filed its answer to the First Amended Complaint. On November 18, 2019, Plaintiffs served a Notice of Hearing on the Merits of Writ Petition, setting the hearing date for June 19, 2020. On December 17, 2019, the court signed an order approving the parties' stipulated briefing schedule for the June 19, 2020 hearing on Plaintiffs' writ petition as follows: (1) Plaintiffs' moving papers due February 28, 2020; (2) CDTFA's opposition papers due April 24, 2020; (3) Plaintiffs' reply papers due May 22, 2020; and (4) Administrative record lodged as of May 22, 2020. Pursuant to the parties' stipulation, the court also dismissed

all class allegations. On February 19, 2020, pursuant to the parties' stipulation, the trial court continued the hearing and the associated briefing deadlines on the merits of Plaintiff's writ petition: (1) Plaintiffs' opening brief is now due by March 27, 2020; (2) CDTFA's opposition brief is due by May 22, 2020; (3) Plaintiffs' reply brief is due by June 19, 2020; and (4) Administrative record to be lodged by June 19, 2020. The hearing on the merits of Plaintiffs' writ petition is scheduled for July 17, 2020. As a result of the COVID-19 pandemic, the parties agreed to continue the hearing date on the merits of the writ petition from July 17, 2020, to September 4, 2020. The new hearing date has been tentatively scheduled with the court, and the parties will submit a joint stipulation for the court's approval. On May 1, 2020, Plaintiffs filed their Plaintiffs' and Petitioners' Memorandum on the Merits. On May 7, 2020, the court approved the parties' stipulation to continue the hearing date on the merits of the writ petition from July 17, 2020, to September 4, 2020. CDTFA's Opposition Brief and the Administrative Record are due July 2, 2020; and Plaintiffs' Reply Brief is due July 31, 2020. CDTFA filed its opposition brief on the merits on July 2, 2020. On July 31, 2020, Plaintiffs filed their reply. The hearing on the merits of Plaintiffs' writ petition remains scheduled for September 4, 2020. On September 4, 2020, the trial court heard oral argument on the merits of Petitioners' Complaint for Declaratory Relief and Petition for Writ. Following oral argument, the court affirmed its tentative ruling for Petitioners, finding that Regulation 1585, as applied to bundled transactions sold by carrier-operated stores, is invalid and an attempt to tax wireless service. The court, however, ruled in favor of CDTFA on Petitioners' procedural challenges to Regulation 1585, finding that CDTFA did not violate provisions in the Administrative Procedures Act (APA) requiring it to assess the proposed regulation's economic impacts on businesses and individuals, nor did it violate the APA by failing to re-publish the regulation, or hold a new hearing, after it amended the original text. CDTFA will have 60 days to file an appeal from service of the Notice of Entry of Judgment. On November 3, 2020, the trial court entered judgment in favor of Plaintiff.

---

**BYRON III v. NICOLAS MADUROS, DIRECTOR OF THE CALIFORNIA  
DEPARTMENT OF TAX AND FEE ADMINISTRATION, et al.**

United States District Court – Central District of California: 2:19-CV-06742-DDP-RAO  
Filed – 08/26/2019

Plaintiff's Counsel

J. David Nick

CDTFA's Counsel

Laura Robbins

CDTFA Attorney

Kiren Chohan

Issue(s):

Plaintiff asserts that CDTFA improperly assessed sales tax on his retail sales of “medical marijuana” for the period January 1, 2008 through December 31, 2009, and also improperly imposed a fraud penalty. Plaintiff alleges that the SUTL does not authorize CDTFA to assess sales tax on his retail sales of marijuana because marijuana is nontaxable contraband; and, as such, CDTFA’s assessment is also in violation of Plaintiff’s 5th Amendment right against self-incrimination. Plaintiff also asserts that CDTFA violated his 14th Amendment due process rights by failing to provide a meaningful hearing during which Plaintiff could appeal the assessment at issue.

Audit/Tax Period: None

Amount: Unspecified

Status:

On August 2, 2019, Plaintiff filed his initial Complaint for Injunctive and Declaratory Relief against CDTFA as the sole named defendant in the action ("Complaint"). Plaintiff did not serve CDTFA with the Complaint. Thereafter, on August 26, 2019, Plaintiff filed the First Amended Complaint for Prospective Relief, Injunctive and Declaratory Relief ("FAC") against Nicolas Maduros, Director of CDTFA, as the sole named defendant in the action. On September 25, 2019, CDTFA executed a waiver of the service of the First Amended Complaint. CDTFA's deadline to file the first responsive pleading to the FAC is November 25, 2019. On November 5, 2019, CDTFA filed its Motion to Dismiss the complaint. The hearing on CDTFA's motion is scheduled for December 9, 2019. On November 15, 2019, the parties filed a Stipulation to Continue the Hearing Date on CDTFA's Motion to Dismiss currently scheduled for December 9, 2019, to January 6, 2020, which requires court approval before the date will be moved. The Court continued the hearing date on CDTFA's Motion to Dismiss the Complaint from December 9, 2019, to January 6, 2020. Plaintiff's opposition to

the motion is due December 16, 2019, and CDTFA's optional reply is due December 23, 2019. On December 23, 2019, CDTFA filed its reply brief in support of its Motion to Dismiss Plaintiff's complaint. On January 6, 2020, the Court issued a minute order granting CDTFA's Motion to Dismiss this action finding that it did not have jurisdiction over the matter pursuant to the Tax Injunction Act (TIA), which divests the district courts of subject-matter jurisdiction over any action that threatens to interfere with the assessment or collection of state taxes, unless plaintiffs are without a plain, speedy, and efficient remedy in the state courts. Without jurisdiction, the court held that it could not reach the merits of Plaintiff's 42 U.S.C. § 1983 allegations, and there was no need for it to address CDTFA's arguments that the action was barred by the doctrine of comity, the [California Constitution, article XIII section 32](#), the State's sovereign immunity under the Eleventh Amendment of the U.S. Constitution, and the substantive requirements under 42 U.S.C. § 1983. The court dismissed this action on January 6, 2020, and Plaintiff has until February 5, 2020 to file an appeal. On February 5, 2020, Plaintiff filed a timely appeal from the District Court's judgment in favor of CDTFA on its motion to dismiss Plaintiff's complaint. The appeal is before the Ninth Circuit Court of Appeals in federal court. On February 5, 2020, the Ninth Circuit set the following briefing schedule: Byron Appellant's opening brief and excerpts of record are due May 15, 2020, and CDTFA's Answering Brief and excerpts of record are due June 15, 2020. Appellant filed his Opening Brief on May 15, 2020. On May 19, 2020, Appellant filed a second Opening Brief and Excerpts of Record. On June 10, 2020, CDTFA filed a Streamlined Request to Extend Time to File its Answering Brief to July 15, 2020, which was granted by the Ninth Circuit. CDTFA filed its Answering Brief on July 14, 2020. Plaintiff filed his Reply Brief on July 28, 2020. The case is fully briefed and awaits scheduling of oral argument.

---

**CITY OF MONTEREY PARK v. California Board of Equalization**

Sacramento County Superior Court: 34-2014-80001777

Filed –03/07/2014

Plaintiff's Counsel

Mark D. Hensley, Jenkins & Hogin, LLP

CDTFA's Counsel

Aaron Jones

CDTFA Attorney

John Waid

Issue(s):

Dispute is over certain provisions of Assembly Bill 1484 [AB 1484](#) (2012). Plaintiff alleges that statutes that may require the Board to withhold local tax distributions are unconstitutional.

Audit/Tax Period: None

Amount: Unspecified

Status:

On March 17, 2014, Case was assigned to DAG Aaron Jones. On April 11, 2014, the BOE filed its Answer to Petition for Writ of Mandate and Complaint for Declaratory and Injunctive Relief. A case management conference was held on January 7, 2020. On August 31, 2020, defendants filed a motion to dismiss the case for failure to bring it to trial within five years of being served. Hearing is set for October 23, 2020. On October 22, 2020, the court issued a tentative order granting Defendants' Motion to Dismiss the action for failure to bring the matter to trial in five years. No action was taken by the court at the scheduled hearing date of October 23, 2020.



---

**CITY OF REDWOOD v. The State of California**  
Court of Appeal, Third Appellate District: C076431  
Sacramento County Superior Court: 34-2012-80001447  
Filed – 03/22/2013

Plaintiff's Counsel  
Iris Yang, Best & Krieger, LLP

CDTFA's Counsel  
Jonathan Eisenberg

CDTFA Attorney  
John Waid

Issue(s):

Dispute is over certain provisions of Assembly Bill 1484 [AB 1484](#) (2012). Plaintiff alleges that statutes that may require the Board to withhold local tax distributions are unconstitutional.

Audit/Tax Period: None  
Amount: Unspecified

Status:

BOE's Response was filed on April 25, 2013. On October 31, 2013, the Court tentatively denied Petitioner's petition for writ of mandate. On November 22, 2013, Petitioners filed a Supplemental Brief in support of petition for writ of mandate. On January 4, 2014, the Court issued an Order denying the petition for writ of mandate.

Appeal:

On April 29, 2014, Petitioners filed a Notice of Appeal. The BOE is not participating in the Appeal. The Case has been fully briefed. The parties are waiting for the Court of Appeal to set a date for Oral Argument. On December 13, 2018, the court sent a letter to all parties requesting supplemental briefing on the issue of what if any effect the decision in *Cuenca v. Cohen* (2017) 8 Cal.App.5th 200, also from Third District Court of Appeal, should have on the appeal, with Appellant's supplemental letter brief to be served and filed on or before January 3, 2019, Respondent's supplemental letter brief to be served and filed within 20 days from the filing of Appellant's letter brief, and Appellant's supplemental letter reply brief, if any, due 10 days thereafter. On January 2, 2019, Real Party in Interest, Legal Aid Society of San Mateo filed a supplemental brief. On January 3, 2019, Plaintiff and Appellant, City of Redwood et al. filed a supplemental brief. On January 23, 2019, Defendant and Respondent, Keely M. Bosler et al. filed a supplemental brief. On February 4, 2019, Legal Aid Society of

San Mateo filed another supplemental brief. On February 7, 2019, Respondent Bosler filed a notice of errata to its supplemental letter brief filed on January 23, 2019. On October 27, 2020, the court scheduled oral argument on this matter for December 14, 2020. Oral argument was held on December 14, 2020, and the matter was submitted for consideration. In its December 29, 2020 opinion, the Court of Appeal reversed the judgment and remanded the case to the trial court with instructions to vacate its order denying plaintiffs' petitions for writ of mandate and dismissing plaintiffs' complaint for declaratory and injunctive relief and to enter a new order granting plaintiffs' writ petitions consistent with this opinion and granting such other relief as the trial court may deem appropriate.

---

**COLAVITO v. CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**  
Riverside County Superior Court (Palm Springs Courthouse): 1904499  
Filed – 07/02/2019

Plaintiff's Counsel  
Pro Se, Philip Colavito

CDTFA's Counsel  
Anna Barsegyan

CDTFA Attorney  
Kiren Chohan

Issue(s):

Plaintiff brings this action for damages alleging that the CDTFA improperly collected \$10,183 on June 26, 2008, for a sales and use tax liability through a levy on real property owned by an individual who he asserts was not responsible for the tax liability. Plaintiff seeks a refund of \$10,183 plus interest.

Audit/Tax Period: None  
Amount: \$10,183.00

Status:

Plaintiff served CDTFA with a complaint on August 6, 2020. CDTFA's response is due September 8, 2020. On September 4, 2020, CDTFA filed a Motion to Transfer Venue of the case to the County of Los Angeles. Plaintiff did not file an opposition to CDTFA's motion, which was due September 24, 2020. CDTFA filed a Reply in Support of CDTFA's Motion to Transfer Venue on September 30, 2020. The hearing on CDTFA's motion is scheduled for October 7, 2020. On October 6, 2020, the court issued a tentative ruling granting CDTFA's motion to transfer venue to the County of Los Angeles. On October 7, 2020, the court adopted its tentative and signed the order transferring the case to the County of

Los Angeles. On November 18, 2020, Plaintiff filed an answer to the court's order to show cause for his failure to pay the fee to transfer the case to Los Angeles County Superior Court. On November 19, 2020, the court took the order to show cause hearing off calendar.

---

**CULTIVA LA SALUD, ET AL. v. THE STATE OF CALIFORNIA, ET AL.**

Sacramento County Superior Court: 34-2020-80003458

Filed – 08/10/2020

*Plaintiff's Counsel*

Benjamin Fay, Jarvis, Fay & Gibson

Edward Low, Jarvis, Fay & Gibson

*CDTFA's Counsel*

Mike Saponznikow

*CDTFA Attorney*

Kiren Chohan

Issue(s):

Plaintiffs seek to invalidate subdivision (f) of Revenue and Taxation Code section [7284.12](#) (“subdivision (f)”) (which was enacted as part of the Keep Groceries Affordable Act of 2018 (“[AB 1838](#)”). Effective June 28, 2018 and until January 1, 2031, AB 1838 prohibits the imposition, increase, levy and collection, or enforcement by a charter city of any tax, fee, or other assessment (collectively, “tax”) on groceries, except as provided. Furthermore, via the enactment of subdivision (f) at issue herein, CDTFA is required to terminate its contract to administer any sales or use tax ordinance of a charter city under the Bradley–Burns Uniform Local Sales and Use Tax Law if that city imposes any tax on groceries for which a court of competent jurisdiction has determined that: (1) the tax is in conflict with the prohibition set forth in AB 1838 and is not excepted from that prohibition; and, (2) the tax is a valid exercise of a city’s authority under the California Constitution with respect to the municipal affairs of that city. (See [Cal. Const. art XI](#), § 5; see also [RTC § 7200](#), et seq.) Plaintiffs seek a declaration that subdivision (f) is unconstitutional because it violates the California Constitution (art. I, § 3, art. II, § 11, art. XI, §§ 3 and 5, and [art. XIII](#), § 25.5) and an injunction prohibiting Defendants State of California, CDTFA, and CDTFA’s Director, Nicolas Maduros, from implementing subdivision (f). Plaintiffs also seek a writ of mandate directing Defendant Maduros not to implement subdivision (f). Lastly, Plaintiffs request an award of attorney’s fees under Code of [Civil Procedure section 1021.5](#).

Audit/Tax Period: None

Amount: Unspecified

Status:

Defendants were served with the complaint on August 26, 2020, and a responsive pleading is due September 25, 2020. Defendants' response date was extended to

October 26, 2020. The parties agreed to extend Defendants' deadline to respond to the complaint to November 9, 2020. Defendants' deadline to respond to the complaint was extended to November 23, 2020. Defendants' Answer to the Complaint was filed on November 23, 2020.

---

**EL CERRITO REDEVELOPMENT AGENCY SUCCESSOR AGENCY, et al. v. The California Director of Finance, et al.**

Court of Appeal, Third Appellate District: C078064  
Sacramento County Superior Court: 34-2013-80001671  
Filed – 10/22/2013

Plaintiff's Counsel

Dante Foronda, Meyers, Nave, Ribak, Silver & Wilson

CDTFA's Counsel

Patty Li

CDTFA Attorney

John Waid

Issue(s):

The Court should enjoin Finance from: (1) demanding that the Successor Agency remit \$1,981,989.00 to the Contra Costa County Auditor-Controller for the purposes of distributing the funds to affected taxing entities pursuant to California Health & Safety Code Section 34179.5, as added by Assembly Bill 1484 (AB [1484](#)), and (2) directing Petitioners to reverse the \$1,981,989.00 in tax increment payments, \$10,168,319.00 in property conveyances and a payment of \$400,243.00 in bond proceeds by the El Cerrito Redevelopment Agency. Petitioners also request an Order that the self-help provisions of AB 1484 are unconstitutional.

Audit/Tax Period: None

Amount: Unspecified

Status:

On December 2, 2013, the DOJ, attorney for State Respondents, filed notice of representation of the BOE in lieu of Response to complaint. State Respondents filed their Answer to amended petition for writ of mandate and complaint for declaratory relief on the same date. On December 10, 2013, Real Party in Interest, Alameda-Contra Costa Transit District, filed its Response and Answer to amended petition for writ of mandate and complaint for declaratory relief. The State Respondents' opposition was filed on April 30, 2014. The Reply Brief was due on May 15, 2014. The hearing was scheduled for May 30, 2014. At the May 30, 2014 hearing, the judge requested Supplement Briefs, which were filed on

June 27, 2014. On September 3, 2014 the trial Court issued its ruling, finding that the local sales and use tax withhold provisions of AB 1484 violate California [Constitution article XIII, section 24, subdivision \(b\)](#). On February 11, 2015, DOF filed an abandonment of Cross-Appeal. BOE is not participating in the appeal. On January 4, 2016, the Court of Appeal accepted the Respondents' Brief which was initially filed on December 28, 2015. The Case is now fully briefed. The Court of Appeal scheduled oral argument for January 19, 2021.

---

**EMA DESIGN AUTOMATION, INC. v. CALIFORNIA DEPARTMENT OF TAX & FEE ADMINISTRATION, ET AL.**

Los Angeles County Superior Court: 20STCV35603

Filed – 09/17/2020

Plaintiff's Counsel

Paul W. Raymond, Attorney at Law

CDTFA's Counsel

Andrea Schoor

CDTFA Attorney

Scott Chavez

Issue(s):

Plaintiff seeks a refund in the total amount of \$248,871 for use taxes and accrued interest it allegedly overpaid for the period January 1, 2011 through December 31, 2013 (“Period at Issue”), plus interest and attorney's fees (payments were allegedly made on May 17, 2009, via a refund offset in the amount of \$16,845.39; on October 20, 2014, in the amount of \$218,891; and on April 1, 2020, in the amount of \$13,134.61). Plaintiff alleges that it is not liable for the \$220,733.02 in use taxes assessed against Plaintiff by CDTFA's notice of determination issued on April 16, 2015, for the Period at Issue because it reasonably relied on the written advice given by CDTFA in a prior audit (for the period April 1, 2003, through March 31, 2006) that Plaintiff's transfer of software (delivered electronically) and a dongle (shipped at no charge), to its customer qualifies as a nontaxable sale of electronically transferred software (a dongle is a security device used to prevent unauthorized reproduction of software and/or to make the software fully functional).

Audit/Tax Period: January 1, 2011 through December 31, 2013

Amount: \$248,871.00

Status:

CDTFA was served with this complaint on September 22, 2020. Plaintiff agreed to a 15-day extension, thus, CDTFA's responsive pleading is now due November

6, 2020. The parties have agreed to extend CDTFA's time to respond to the complaint to December 21, 2020. A proposed order extending CDTFA's deadline has been filed with the court and is pending court approval. On December 16, 2020, Plaintiff filed a Request for Dismissal without prejudice with the court, which was entered by the court that same day. This case is now over and will be closed.

---

**FIRST AMERICAN TITLE INSURANCE COMPANY, a Nebraska Corporation, v.  
California Department of Tax and Fee Administration**  
Court of Appeal, Fourth Appellate District: G056975  
San Diego County Superior Court: 37-2018-00065184-CU-WM-CTL  
Filed – 06/13/2018

Plaintiff's Counsel

Leighton M. Anderson, Bewley, Lassleben & Miller LLP  
Joseph A. Vinatieri, Bewley, Lassleben & Miller LLP

CDTFA's Counsel

Van-Dzung V. Nguyen

CDTFA Attorney

Kiren Chohan

Issue(s):

Petitioner, First American Title Insurance Company, argues that it is entitled to a refund of taxes in the amount of \$721,205.53 paid to CDTFA by petitioner because the elected State Board of Equalization (SBE) ordered petitioner's "claim for refund granted in part, denied in part" at SBE's December 12, 2017 hearing on petitioner's claim. Petitioner asserts that on multiple occasions it requested CDTFA to refund the amount awarded by SBE to petitioner. CDTFA filed a petition for rehearing of the SBE's December 12, 2017 decision with the Office of Tax Appeals (OTA) on April 5, 2018, which the OTA acknowledged receipt of on May 14, 2018. Petitioner argues that OTA lacks jurisdiction to reconsider a decision made by the SBE at a meeting. Petitioner asks the court for the following relief: (1) to issue a writ of mandate to compel CDTFA to implement the SBE's December 12, 2017 decision, (2) a hearing on the legal issue of whether [Regulation 1660\(c\)\(1\)](#) is invalid because it violates California Constitution Article XIII, section 28(f) or is in excess of CDTFA's jurisdiction to implement existing provisions of the Revenue and Taxation Code; and (3) a writ to compel CDTFA to vacate its regulation and to adopt a new and different regulation providing that leases of tangible personal property to exempt taxpayers are not subject to tax on any basis. Petitioner also seeks costs of suit and attorney's fees to the extent

provided by law.

Audit/Tax Period: None

Amount: \$721,205.53

Status:

CDTFA was served with this complaint on June 18, 2018. On June 26, 2018, the Department filed a Motion to Transfer the Action to Los Angeles County Superior Court. On August 3, 2018, Petitioner filed an opposition to CDTFA's Motion to Transfer Venue to Los Angeles County Superior Court. On August 9, 2018, CDTFA filed a reply in support of CDTFA's Motion to Transfer Venue to Los Angeles County Superior Court. On August 15, 2018, the Court issued its tentative ruling staying the action until December 3, 2018. On August 16, 2018, the court rescheduled the hearing on CDTFA's Motion to Transfer Venue to Los Angeles to be heard on October 4, 2018 and asked both parties to submit simultaneous briefs on September 24, 2018. On September 24, 2018, CDTFA and Petitioner each filed supplemental briefs on the issue of proper venue for this action at the court's request. On October 4, 2018, the court transferred venue to San Diego County, but gave petitioner until November 19, 2018 to file a petition for writ with the Court of Appeal challenging its order to transfer venue. On October 26, 2018, the court issued an order transferring this case to San Diego County Superior Court. On November 8, 2018, the Court of Appeal denied Petitioner's Petition for Writ. On December 28, 2018, the San Diego Superior Court issued a Notice of Case Assignment. CDTFA's response to the Petition is due January 28, 2019. On January 28, 2019, CDTFA filed a Demurrer to Petitioner First American Title Insurance Company's Verified Petition for Writ of Mandate (Civ. Proc. Code, § 1084) and for Other Relief ("Petition") on the grounds that: (1) the Court does not have jurisdiction of Petitioner's tax refund action because Petitioner failed to exhaust its administrative remedies prior to filing the Petition; (2) the Petition fails to state facts sufficient to constitute a cause of action because there is no case or controversy; (3) the Court lacks jurisdiction of Petitioner's request for a writ of mandate to compel a tax refund because Petitioner may only pursue a refund action for sales and use taxes under the statutory procedures set forth in the Revenue and Taxation Code; and (4) the Court lacks jurisdiction of Petitioner's challenge to invalidate California Code of Regulations, title 18, Regulation 1660, subdivision (c) (1) because Petitioner must challenge the validity of the regulation in a tax refund action after exhausting its administrative remedies. The hearing on CDTFA's Demurrer is scheduled for May 3, 2019. On April 22, 2019, Plaintiff filed its Opposition to CDTFA's Demurrer to its Complaint. On April 26, 2019, CDTFA filed its Reply in Support of its Demurrer to the Complaint. The hearing on CDTFA's Demurrer is scheduled for May 3, 2019. The hearing on CDTFA's Demurrer to the Petition was held on May 3, 2019, and the court denied CDTFA's Demurrer. The court ordered CDTFA to submit a brief of no more than 5 pages by July 15, 2019, and to lodge the administrative record with the court by August 2, 2019. A status conference was scheduled for August 2, 2019. On July 15, 2019, CDTFA and



Petitioner each filed a brief regarding whether the administrative record was sufficient to determine the amount of refund applicable to the Board of Equalization's December 12, 2017 decision granting Petitioner's claim for refund, in part, and what additional information, if any, was needed in order to issue a refund consistent with that decision. On August 2, 2019, CDTFA and FAT each filed a separate Administrative Record with the court. At the August 2, 2019 status conference, the court ordered the parties to file a joint administrative record. As requested by the court, CDTFA and Petitioner filed a joint administrative record on August 30, 2019. At the August 30, 2019 case management conference, the trial court set a hearing date for January 24, 2020, to hear Petitioner's challenge to the validity of Regulation 1660, subdivision (c). The parties will file simultaneous Opening Briefs, which are due by December 6, 2019. Reply Briefs are due by January 3, 2020. Petitioner filed an Acknowledgement of Notice of Satisfaction of Order with the court on November 6, 2019, which resolves the Refund Cause of Action in the Petition. Petitioner continues to challenge the validity of Regulation 1660(c)(1) in its Petition. On December 6, 2019, CDTFA and Petitioner filed their opening briefs. Petitioner challenges the validity of Regulation 1660, subdivision (c)(1), which provides that "In the case of a lease that is a 'sale' and 'purchase'. . . the applicable tax is a use tax upon the use in this state of the property by the lessee. . . . When the lessee is not subject to use tax (for example, insurance companies), the sales tax applies." On January 3, 2020, CDTFA and Petitioner filed their reply briefs on the merits of First American's Verified Petition for Writ of Mandate. In its Opening Brief, Petitioner continues to challenge the validity of a provision in Regulation 1660(c)(1), which imposes sales tax on lessors with respect to their leases of tangible personal property to insurance companies. In its brief, Petitioner also asks the court to find that the Board of Equalization's December 2017 decision granting, in part, its claim for refund, is also binding on its future claims of refund that are currently pending with CDTFA. On January 23, 2020, on its own motion, the court continued the hearing on Petitioner's Petition for Writ of Mandate to January 31, 2020. Subsequently, the court continued the hearing to February 11, 2020. The court continued the hearing on Petitioner's Petition for Writ of Mandate to February 13, 2020. On February 13, 2020, the San Diego County Superior Court granted the petition. Petitioner is required to draft the judgment and a Statement of Decision within one week. CDTFA will have 60 days to file an appeal following service of the notice of entry of judgment. Petitioner lodged its proposed statement of decision, judgment and writ with the court, and served CDTFA on February 21, 2020, by mail. CDTFA's response to the proposed statement of decision, judgment and writ is due by March 12, 2020. On March 12, 2020, CDTFA filed its objections to Petitioner's proposed judgment, writ of mandate and statement of decision. The superior court signed the statement of decision in favor of Petitioner, on March 13, 2020; and the clerk mailed the statement of decision to the parties on March 16, 2020. Petitioner refiled its proposed judgment and writ on March 18, 2020, for the court's consideration. On June 16, 2020, the court filed a Final Statement of Decision granting the petition. The final decision is substantially similar to the earlier decision served on the parties on March 16, 2020, with minor non-substantive edits. On June 18, 2020,

Petitioner refiled its proposed judgment and order on writ of mandate for the court's consideration. On June 25, 2020, CDTFA filed its objections to Petitioner's proposed judgment and writ of mandate. On June 26, 2020, Petitioner filed its replies to CDTFA's objections to the proposed judgment and proposed writ. The court entered judgment in favor of Petitioner on July 2, 2020, and a Notice of Entry of Judgment was entered on July 7, 2020. CDTFA will file a notice of appeal of the judgment, which must be filed by September 8, 2020. CDTFA filed a notice of appeal from the trial court's judgment in favor of Petitioner on August 31, 2020. Petitioner filed a Motion for Award of Attorneys' Fees on September 8, 2020. The hearing on this motion is scheduled for March 12, 2021. CDTFA's opposition to this motion is due March 1, 2021, and a reply is due March 5, 2021. The Reporter's Transcript was filed on November 17, 2020. On December 4, 2020, CDTFA notified the Court of Appeal of the parties' stipulation to extend CDTFA's deadline to file its opening brief to February 26, 2021, and the deadline was extended.

---

**GOZUKARA, CATHERINE v. CALIFORNIA DEPARTMENT OF TAX AND FEE  
ADMINISTRATION**

San Diego County Superior Court: 37-2020-00038128-CU-MC-CTL

Filed – 10/21/2020

Plaintiff's Counsel

Daniel J. Cooper, Law Offices of Daniel J. Cooper

CDTFA's Counsel

Leanna Costantini

CDTFA Attorney

Scott Chavez

Issue(s):

Plaintiff filed a Complaint for Refund of Sales and Use Taxes (“Complaint”) on October 21, 2020, that was served upon defendant California Department of Tax and Fee Administration (“CDTFA”) via mail on November 10, 2020. Plaintiff contends that CDTFA improperly recorded a Notice of State Tax Lien against her property, which was awarded to plaintiff as her sole and separate property in a 2008 judgment for dissolution of marriage. Further, plaintiff contends that the unpaid sales and use tax liability that resulted in the State Tax Lien was the responsibility of the taxpayer ex-husband, Agop Gozukara, and not the plaintiff, as provided in the 2008 judgment. Finally, plaintiff contends that she failed to receive notice of both CDTFA's sales tax assessment and the subsequent Notice of State Tax Lien.

Plaintiff alleges she submitted a timely claim for refund with CDTFA and has exhausted all of her administrative remedies. Plaintiff is seeking \$141,763.95 in damages plus interest, attorney's fees, and costs.

Audit/Tax Period: None  
Amount: \$141,763.95

Status:

CDTFA was served with this Complaint on November 10, 2020, and its response to the Complaint is due December 17, 2020. On December 15, 2020, CDTFA filed its Answer to Plaintiff's Complaint.

---

**GROSZ, STANLEY v. CALIFORNIA DEPARTMENT OF TAX AND FEE  
ADMINISTRATION, ET AL.**

Los Angeles County Superior Court: 19STCV27757  
Filed – 08/06/2019

Plaintiff's Counsel

Mardiros Dakessian, Dakessian Law, LTD

CDTFA's Counsel

Douglas Beteta

CDTFA Attorney

Scott Chavez

Issue(s):

Plaintiff Stanley E. Grosz brings this complaint for injunctive and declaratory relief pursuant to [California Code of Civil Procedure § 526a](#), to compel CDTFA to comply with an alleged mandatory duty to collect sales and use taxes due to the State of California from Amazon.com, Inc. and/or its affiliates, with respect to sales of products supplied by Amazon's third party vendors sold through its Fulfillment by Amazon program. Plaintiff also seeks attorneys' fees.

Audit/Tax Period: None  
Amount: Unspecified

Status:

Plaintiff filed the complaint on August 6, 2019 and served CDTFA with a copy on August 22, 2019. Plaintiff agreed to an extension for CDTFA and the Director to file their responses to the complaint by November 7, 2019. A stipulation and

request for court order setting the new deadline as November 7, 2019, was filed with the court. On August 22, 2019, the court reassigned the case to Judge Barbara Meiers, following plaintiff's peremptory challenge to the former judge assigned to the matter. On August 29, 2019, the court approved CDTFA's stipulated request to extend the response date to plaintiff's complaint to November 7, 2019. On September 24, 2019, Plaintiff served his First Amended Complaint, adding Amazon.com, Inc., and other Amazon affiliates, as Real Parties In Interest. On or about November 12, 2019, the court approved the parties' stipulation to extend the time to respond to the First Amended Complaint to November 27, 2019. On November 27, 2019, CDTFA filed a demurrer to Plaintiff's First Amended Complaint. On November 29, 2019, Real Parties in Interest Amazon.com (and its affiliated entities) also filed a demurrer to the First Amended Complaint, as well as a joinder in CDTFA's demurrer. The hearing on both of the demurrers is scheduled for February 4, 2020. On November 26, 2019, this case was reassigned to a new judge and department, and the existing briefing and hearing schedule, including the hearing date for CDTFA's demurrer, was vacated. The hearing on CDTFA's demurrer and the Real Parties in Interest's demurrer has been rescheduled for June 16, 2020. Amazon.com filed an Amended Notice of Demurrer and Amended Notice of Joinder on May 22, 2020. Plaintiff Grosz's opposition to the demurrers is due by June 3, 2020, and the Defendants' reply brief will be due by June 9, 2020. On June 3, 2020, the Court issued a notice that the hearing on Defendants' demurrers have been rescheduled to August 5, 2020. The briefing schedule is revised as follows: Plaintiff's Opposition brief due: July 23, 2020; Defendants' Reply briefs due: July 29, 2020. Plaintiff filed its Opposition to Defendants' Demurrers on June 3, 2020. CDTFA filed its reply brief in support of its demurrer on July 28, 2020. On August 5, 2020, at the hearing on CDTFA's demurrer, the judge allowed additional optional briefing on issues raised at the hearing to be filed by August 24, 2020. A new hearing date was not set. On August 24, 2020, CDTFA filed a Supplemental Brief in support of its Demurrer. On October 20, 2020, the court sustained CDTFA's demurrer to the complaint without leave to amend and issued a minute order to that effect. On December 9, 2020, Plaintiff filed an appeal of the court order sustaining CDTFA's demurrer without leave to amend. On December 17, 2020, Plaintiff filed his Notice Designating Record on Appeal. Once the reporter's transcript is filed, Plaintiff will have 40 days to file his opening brief.

---

**Howard Jarvis Taxpayers Association v. County of Yuba, et al.**

Court of Appeal, Third Appellate District: C090473

Yuba County Superior Court: CVG18-02127

Filed – 12/21/2018

Plaintiff's Counsel

Brian Hildreth, Bell, McAndrews & Hiltachk, LLP

CDTFA's Counsel

Robert E. Asperger

CDTFA Attorney

Kiren Chohan

Issue(s):

Plaintiffs filed a Verified Reverse Validation Action and Complaint for Declaratory and Injunctive Relief seeking (1) declaratory relief that the district tax was not validly enacted, and (2) an injunction to prevent CDTFA from collecting and administering the tax on behalf of the County of Yuba. The plaintiffs base their entire complaint on the ground that the County of Yuba enacted the subject tax at the November 6, 2018 election with 54.1 percent voter approval, where two-thirds voter approval was allegedly required under Proposition 218, Proposition 13, and [Government Code section 50077](#).

Audit/Tax Period: None

Amount: Unspecified

Status:

Plaintiffs agreed to extend CDTFA's deadline to respond to the complaint to February 19, 2019. On February 19, 2019, CDTFA filed a demurrer to Plaintiffs' Verified Reverse Validation Action and Complaint for Declaratory and Injunctive Relief. In its demurrer, CDTFA argues that it is not a proper party to this action based on the plain language in [Revenue and Code section 7270.5](#), which provides that the "state shall not be made a party to the action or proceeding" and therefore, CDTFA should be dismissed from the action. The hearing on CDTFA's demurrer is set for March 18, 2019. On February 21, 2019, Plaintiffs filed a Motion for Preliminary Injunction and Declaratory Relief, seeking a preliminary injunction to enjoin Defendants County of Yuba and CDTFA, and all persons acting pursuant to their control and direction, from taking any actions to enter into or continue with any contractual agreement under the provisions for which the CDTFA is to administer the subject Yuba County tax. Plaintiffs also seek a declaration that the challenged special tax is invalid on the basis that it failed to garner the required two-thirds voter approval required for special taxes. The hearing on this motion is scheduled for March 18, 2019, which is the same day as the hearing on CDTFA's

Demurrer to the complaint on the basis that CDTFA is not a proper party to the lawsuit. On March 11, 2019, CDTFA filed its Reply in Support of the Demurrer to the complaint. The hearings on Plaintiffs' Motion for Preliminary Injunction and CDTFA's Demurrer to be dismissed as a party have been rescheduled from March 18, 2019 to March 19, 2019. On March 19, 2019, the hearing on CDTFA's Demurrer to the complaint seeking to be dismissed as a party and Plaintiffs' Motion for Preliminary Injunction was heard. The court sustained CDTFA's Demurrer without leave to amend. And the Plaintiffs' motion for preliminary injunction was denied. CDTFA is no longer a party to this action. On September 9, 2019, the court ruled on the issue of whether the district tax ("Measure K") proposed a general or special tax. The Court determined that Measure K proposed a special tax. A special tax requires a two-thirds majority to pass pursuant to [California Constitution article XIII, section 2](#). The Court held that Measure K was invalid because it did not obtain the required two-thirds majority. On September 18, 2019, the County of Yuba filed an appeal with the Third District Court of Appeal. The County of Yuba filed an appeal with the Third District Court of Appeal on September 18, 2019. CDTFA is not a party to this action; however, CDTFA administers the district tax at issue and therefore has an interest in the outcome of this appeal. Appellant County of Yuba's Appendix and Opening Brief are due February 19, 2020. Defendant/Appellant County of Yuba filed the Appellant's Opening Brief and Appendix on March 2, 2020. On April 1, 2020, Respondent Howard Jarvis Taxpayers Assn. filed its Respondent's Brief and Request for Judicial Notice. On April 16, 2020, Appellant County of Yuba filed its Opposition to Respondent's Request for Judicial Notice. On April 21, 2020, Appellant County of Yuba filed its Reply Brief and Request for Judicial Notice. On May 1, 2020, Respondents Howard Jarvis Taxpayer Association, et al. filed an Opposition to Appellant County of Yuba's Motion for Judicial Notice. On June 12, 2020, the California State Association of Counties filed an amicus brief in support of Appellant, County of Yuba. On July 7, 2020, Plaintiff and Respondent Howard Jarvis Taxpayers Association et al. filed a response to the Amicus Brief filed by California State Association of Counties.

---

**KINTNER I**

**KINTNER, JEREMY DANIEL v. CA. BOARD OF EQUALIZATION AND CA.  
DEPARTMENT OF TAX AND FEE ADMINISTRATION**

Court of Appeal, Second Appellate District: B294400

Los Angeles County Superior Court: BC684614

Filed: 11/27/2017

*Plaintiff's Counsel*

Mark Bernsley, A PROF. CORP.

*CDTFA's Counsel*

Laura Robbins

*CDTFA Attorney*

Kiren Chohan

Issue(s):

The Board voted 5 to 0 to predetermine the petition. Plaintiff challenges what he asserts to be a CDTFA policy of assessing and collecting from officers and shareholders of controlling closely held corporations, the amount of sales taxes collected from customers if and for any period during which the corporation's powers were suspended by the Franchise Tax Board for failure to pay franchise taxes. In addition, Plaintiff challenges the validity of [CDTFA Regulation 1702.6](#) ("Regulation"), and alleges a denial of due process. In general, plaintiff seeks the determination and declaration that (1) the Policy is invalid and cannot be implemented as it is preempted by [Revenue and Taxation Code section 6829](#) and the Regulation; (2) the Regulation is unconstitutional and invalid and (3) plaintiff was denied due process because SBE did not consider the illegality of the Regulation during the administrative appeal, and therefore, the assessment against plaintiff for the tax liability is illegal, unconstitutional, and void. As to the underlying basis for this litigation: Plaintiff asserts that on or about May 28, 2009, the corporate powers of HK Architectural Supply, Inc. (HK Inc.), a California Corporation, were suspended. Then, on or about February 22, 2012, the Department issued a Notice of Determination against plaintiff asserting and assessing plaintiff for sales tax liability incurred by HK Inc. Plaintiff alleges that all administrative appeals and remedies in opposition to this liability have been exhausted. CDTFA denies plaintiff's allegations.

Audit/Tax Period: January 1, 2008 through December 31, 2010

Amount: Unspecified

Status:

On January 23, 2018, the CDTFA's Answer was filed and served. On April 13, 2018, CDTFA filed a motion for judgment on the pleadings asserting that

plaintiff's action is premature because he has not paid all taxes and penalties due, and further that BOE is not a proper defendant in this action. At the April 16, 2018, Case Management Conference, the Court set the following deadlines: Post-Mandatory Settlement Conference is November 28, 2018; Final Status Conference is January 30, 2019; and Trial is February 11, 2019. On May 24, 2018, CDTFA filed a reply to plaintiff's opposition to CDTFA's motion for judgment on the pleadings. The hearing on CDTFA's motion is scheduled for June 1, 2018. On June 1, 2018, the Court granted CDTFA's motion for judgment on the pleadings with 20 days leave to amend on the grounds that the court does not have jurisdiction to hear this matter until plaintiff first pays his tax liability, and granted CDTFA's motion to dismiss BOE as a defendant in the action without leave to amend. On June 20, 2018, plaintiff served CDTFA with a First Amended Complaint. On July 25, 2018, CDTFA filed a Demurrer to Plaintiff's First Amended Complaint. The hearing on CDTFA's Demurrer is scheduled for September 18, 2018. On August 23, 2018, the Court, on its own motion, continued the CDTFA's Demurrer hearing from September 18, 2018 to October 29, 2018. On October 29, 2018, the trial court denied CDTFA's demurrer, in part, ruling that plaintiff may proceed under [Government Code section 11350](#) to challenge the validity of Regulation 1702.6, but not with the refund action. On November 8, 2018, CDTFA filed an answer to Plaintiff's first amended complaint. CDTFA filed its Petition for Writ of Mandate with the Second District Court of Appeal on December 13, 2018. On December 18, 2018, the Court of Appeal granted CDTFA's request for a stay of the trial proceedings. Trial is set for February 11, 2019. On January 14, 2019, the trial court issued a minute order due to the Court of Appeal's Order of December 18, 2018 granting an immediate stay of the trial court proceedings, vacating all future dates pending resolution of the Petition for Writ of Mandate or further order. On the trial court's own motion, the Final Status Conference scheduled for January 30, 2019 and Non-Jury Trial scheduled for February 11, 2019 were vacated. On November 20, 2019, the Court ordered cases Kintner I and Kintner II to be assigned to one judge as related cases. The Court also ordered all motions in Kintner II to be taken off calendar, including the hearing on CDTFA's demurrer that was scheduled for March 10, 2020. The Court set a status conference for January 8, 2020. On December 10, 2019, the Court of Appeal issued an Alternative Writ with respect to CDTFA's Petition, ordering the Superior Court to either: (a) after hearing the parties' position on the matter, enter an order sustaining CDTFA's demurrer with leave to amend to allege payment of the tax due and a claim of refund; or (b) in the alternative, show cause before the Court of Appeal on March 25, 2020, why the Court of Appeal should not issue a peremptory writ ordering the Superior Court to comply with alternative (a). Under the Alternative Writ, if the Superior Court selects alternative (b), then the opposition (i.e., return) to CDTFA's Petition must be filed on or before January 10, 2020. A reply (i.e., a traverse) to the opposition, if any, is due on or before February 5, 2020. Either the Respondent Superior Court or the real party in interest (Plaintiff) can decide to oppose the Alternative Writ. Plaintiff elected to oppose the writ in the Court of Appeal. At Plaintiff's request, on December 11, 2019, the Court of Appeal granted a 31 day extension, with the new following deadlines: The return (opposition) to the petition is due



February 10, 2020. The traverse (reply) is due March 5, 2020. Oral argument is continued to April 23, 2020. On December 13, 2019, the trial court issued an order setting a hearing on January 9, 2020 “to show cause why the Court should not vacate its order of October 29, 2018 and enter a new and different order sustaining petitioner's demurrer with leave to amend to allege payment of tax due and a claim for refund.” The trial court also set a Status Conference for January 9, 2020. On January 9, 2020, following the Order to Show Cause hearing, the court sent a letter to the Court of Appeal stating that it would not change its order denying CDTFA's demurrer to Plaintiff's Complaint and instead would await ruling by the Court of Appeal on CDTFA's writ because Plaintiff informed the court that he would file a return and opposition to the writ with the Court of Appeal. On January 9, 2020, the Court issued a minute order staying this action pending the Court of Appeal's decision on CDTFA's writ. Briefing in the Court of Appeal is as follows: The return (opposition to our writ) is due on February 10, 2020. The traverse (reply) is due on March 5, 2020. Oral argument is set for April 23, 2020. On February 5, 2020, Plaintiff filed a return (opposition) to CDTFA's petition. CDTFA filed its Traverse in support of Petition for Writ of Mandate on March 5, 2020. Oral argument was held on April 23, 2020, and the Court of Appeal is expected to issue an opinion within 90 days. On May 7, 2020, the Second District Court of Appeal granted CDTFA's writ petition, directing the trial court to sustain CDTFA's demurrer to Plaintiff's complaint without leave to amend. In its published opinion, the Court of Appeal found that a taxpayer may not avoid the requirement under California Constitution article XIII, section 32, that taxpayers first pay the tax before they can challenge its assessment, by pursuing a declaratory relief action invoking Government Code section 11350, claiming that the tax regulation giving rise to the unpaid tax assessment is invalid. Plaintiff has 40 days to file a petition for review to the California Supreme Court, or until June 16, 2020. On May 8, 2020, the trial court ordered CDTFA to prepare and submit a judgment consistent with the Court of Appeal decision granting CDTFA's writ. An Order to Show Cause related to the judgment in favor of CDTFA is scheduled for July 17, 2020. On June 3, 2020, Plaintiff filed a Petition for Review with the California Supreme Court, seeking review of the Second District Court of Appeal decision in favor of CDTFA. On June 25, 2020, CDTFA filed a proposed judgment with the trial court at its request; however, Plaintiff's petition for review is still pending before the California Supreme Court. On July 15, 2020, the California Supreme Court denied Plaintiff's Petition for Review, and the Court of Appeal stated it would not issue the remittitur until August 10, 2020. Consequently, at the case management conference (CMC) on July 17, 2020, the court continued the CMC to September 30, 2020, to allow for any delays at the Court of Appeal in issuing the remittitur. The Second District Court of Appeal issued a remittitur on August 17, 2020. Plaintiff filed a Notice for Stay of this action because Plaintiff filed for Bankruptcy on September 17, 2020. On September 22, 2020, CDTFA filed an Objection to Plaintiff's Request for a Stay. On September 24, 2020, Plaintiff filed an Objection to CDTFA's form of Proposed Order and Judgment. On September 30, 2020, the court signed the judgment in favor of CDTFA, and denied Plaintiff's request to stay the action due to his bankruptcy filing. On October 2, 2020, CDTFA filed a Notice of Entry of

Judgment in favor of CDTFA.

---

**KINTNER II**

**KINTNER, JEREMY DANIEL v. CALIFORNIA DEPARTMENT OF TAX AND FEE  
ADMINISTRATION**

Los Angeles County Superior Court: 19STCV12687

Filed: 04/10/2019

Plaintiff's Counsel

Mark Bernsley, A PROF. CORP.

CDTFA's Counsel

Laura Robbins

CDTFA Attorney

Kiren Chohan

Issue(s):

Plaintiff filed this Complaint for Refund seeking a judgment that the liability assessed against him was illegally and wrongly assessed and a refund of \$7,450.98. CDTFA was served with the complaint on April 24, 2019. The facts in this new action are substantially the same as Plaintiff's action for declaratory relief, Superior Court Case No. BC684614, that was stayed on December 18, 2018, pursuant to an order by the Second District Court of Appeal, Division Two, in which plaintiff argues that CDTFA improperly imposed tax against plaintiff as a responsible person of a suspended corporation pursuant to [Regulation 1702.6](#), and further that this Regulation is invalid.

Audit/Tax Period: None

Amount: \$7,450.98

Status:

On April 26, 2019, CDTFA was served with a Complaint for Refund. On May 23, 2019, CDTFA filed a Demurrer to Plaintiff's Complaint for Refund. The hearing on CDTFA's Demurrer is scheduled for October 18, 2019. Any opposition to our Demurrer is due October 4, 2019, and our final Reply Brief is due October 10, 2019. At the August 19, 2019 case management conference, the court moved the hearing on CDTFA's Demurrer to March 10, 2020. Plaintiff's opposition brief is now due February 26, 2020, and CDTFA's reply brief is due March 3, 2020. The case management conference was also continued to March 10, 2020. The court ordered the parties to have counsel meet in person by January 31, 2020, to discuss settlement and ordered CDTFA to file a status report by March 2, 2020 regarding the status of the related case (Kintner I). On November 20, 2019, the Court ordered cases Kintner I and Kintner II to be assigned to one judge as related cases.

The Court also ordered all motions in Kintner II to be taken off calendar, including the hearing on CDTFA's demurrer that was scheduled for March 10, 2020. The Court set a status conference for January 8, 2020. On January 6, 2020, the court issued an order moving the January 8, 2020 case status conference to January 9, 2020. On January 9, 2020, the court continued the case status conference to January 30, 2020, to address whether this matter should proceed in light of the Court of Appeal having jurisdiction over the related action or whether it should be stayed, and to address whether CDTFA's demurrer (regarding a partial payment of a tax assessment being insufficient in a refund action) should be heard at this time or after the Court of Appeal rules in the related action. At the case management conference on January 30, 2020, the judge continued the status conference to May 14, 2020. The hearing on CDTFA's Demurrer was rescheduled from May 14, 2020, to July 24, 2020. At the July 24, 2020, case management conference, the court scheduled the hearing for CDTFA's Demurrer on September 30, 2020. Plaintiff's Opposition to CDTFA's Demurrer was due on September 17, 2020; Plaintiff did not file an opposition. Instead, Plaintiff filed a Notice for Stay of this action because Plaintiff has filed for Bankruptcy. On September 22, 2020, CDTFA filed an Objection to Plaintiff's Request for a Stay of this action. On September 30, 2020, after oral argument, the superior court adopted its tentative ruling sustaining CDTFA's Demurrer to the Complaint without leave to amend and denied Plaintiff's request for stay of this action due to his bankruptcy filing. In its ruling sustaining CDTFA's demurrer, the court found that because Plaintiff did not pay the subject tax before bringing suit, the refund action was barred by [California Constitution article XIII, section 32](#). The court further found that the action was barred by res judicata, since the judgment in the related Kintner I action was a "valid, final judgment on the merits," which "precludes parties or their privies from relitigating the same cause of action in a subsequent suit." On October 1, 2020, CDTFA filed a Notice of Ruling on Demurrer. On October 2, 2020, CDTFA filed a Proposed Order on CDTFA's Demurrer to Complaint for Refund. An Order to Show Cause hearing is scheduled for October 30, 2020. On October 6, 2020, CDTFA filed a Proposed Judgment and a Notice of Plaintiff's Objection to CDTFA's Proposed Judgment; and Plaintiff filed an Objection to CDTFA's Proposed Judgment on October 6, 2020. At the Order to Show Cause Hearing held on October 30, 2020, the court signed the following judgment: "On September 30, 2020, the Honorable Robert Draper sustained Defendant California Department of Tax and Fee Administration's Demurrer to Plaintiff Jeremy Daniel Kintner's Complaint without leave to amend. The complaint is therefore dismissed." The court entered the Notice of Entry of Judgment on November 10, 2020. Plaintiff has until January 15, 2021, to appeal the judgment.

---

**LOS BANOS DESIGNATED LOCAL AUTHORITY v. The California Director of Finance, et al.**

Sacramento County Superior Court: 34-2012-80001352

Filed –12/24/2012

Plaintiff's Counsel

John G. McClendon, Leibold McClendon & Mann, P.C.

CDTFA's Counsel

Jeff Rich

CDTFA Attorney

John Waid

Issue(s):

Dispute is over certain provisions of Assembly Bill 1484 [AB 1484](#) (2012). Plaintiff alleges that statutes that may require the Board to withhold local tax distributions are unconstitutional.

Audit/Tax Period: None

Amount: Unspecified

Status:

Some of the real parties in interest have answered the petitions. However, BOE, as a remedial defendant, has an open extension of time to respond to the petitions.

---

**MENDOTA DESIGNATED LOCAL AUTHORITY v. The California Director of Finance,  
et al.**

Sacramento County Superior Court: 34-2012-80001353

Filed –12/24/2012

Plaintiff's Counsel

John G. McClendon, Leibold McClendon & Mann, P.C.

CDTFA's Counsel

Jeff Rich

CDTFA Attorney

John Waid

Issue(s):

Dispute is over certain provisions of Assembly Bill 1484 [AB 1484](#) (2012).  
Plaintiff alleges that statutes that may require the Board to withhold local tax  
distributions are unconstitutional.

Audit/Tax Period: None

Amount: Unspecified

Status:

Some of the real parties in interest have answered the petitions. However, BOE,  
as a remedial defendant, has an open extension of time to respond to the petitions.

---

**MERCED DESIGNATED LOCAL AUTHORITY v. The California Director of Finance, et al.**

Sacramento County Superior Court: 34-2012-80001351

Filed –12/24/2012

*Plaintiff's Counsel*

John G. McClendon, Leibold McClendon & Mann, P.C.

*CDTFA's Counsel*

Jeff Rich

*CDTFA Attorney*

John Waid

Issue(s):

Dispute is over certain provisions of Assembly Bill 1484 [AB 1484](#) (2012). Plaintiff alleges that statutes that may require the Board to withhold local tax distributions are unconstitutional.

Audit/Tax Period: None

Amount: Unspecified

Status:

Some of the real parties in interest have answered the petitions. However, BOE, as a remedial defendant, has an open extension of time to respond to the petitions.

---

**ONLINE MERCHANTS GUILD v. NICOLAS MADUROS, DIRECTOR, CALIFORNIA  
DEPARTMENT OF TAX & FEE ADMINISTRATION**

USDC, Eastern District of CA: 2:20-cv-01952-MCE-DB

Filed -09/29/2020

Plaintiff's Counsel

Candice L. Fields, Candice Fields Law

CDTFA's Counsel

Gina Tomaselli

Mike Sapoznikow

CDTFA Attorney

Scott Chavez

Issue(s):

Plaintiff seeks a declaration that CDTFA's requirement that out-of-state third-party merchants selling on Amazon register with CDTFA and collect use taxes on their retail sales made prior to October 1, 2019 (the effective date of the Marketplace Facilitator Act) is unconstitutional. Plaintiff also seeks an injunction to enjoin CDTFA from continuing such tax administration practices as well as damages for CDTFA's alleged violations of the Internet Freedom Act and attorneys' fees and costs under 42 U.S.C. section 1988.

Audit/Tax Period: None

Amount: Unspecified

Status:

CDTFA was served with the Complaint on October 16, 2020. Plaintiff agreed to extend CDTFA's deadline to respond to the Complaint, which is now due December 4, 2020. On November 20, 2020, the trial court approved the parties' joint motion for a scheduling order, setting forth the following deadlines: (1) December 18, 2020: Deadline for CDTFA to file its response to plaintiff's complaint; deadline for plaintiff to file its motion for preliminary injunction; (2) January 29, 2021: Deadline for parties to file opposition briefs; (3) February 26, 2021: Deadline for parties to file reply briefs; and (4) March 25, 2021: Hearing on CDTFA's motion to dismiss and plaintiff's motion for preliminary injunction. On December 18, 2020, CDTFA filed a Motion to Dismiss the action, and Plaintiff filed a Motion for Preliminary Injunction. CDTFA's Motion to Dismiss is scheduled for hearing on March 25, 2021. On December 18, 2020, the judge issued an order vacating the hearing on Plaintiff's Motion for Preliminary Injunction and this matter will be decided based on the briefs submitted.

---

**PALA BAND OF MISSION INDIANS v. NICOLAS MADUROS, ET AL.**

USDC, So. Dist. CA: 20CV1767AJB JLB

Filed – 09/09/2020

Plaintiff's Counsel

Sanford Millar, Millar Law

CDTFA's Counsel

Kara Siegel

CDTFA Attorney

Kiren Chohan

Issue(s):

Plaintiff, a federally recognized sovereign Indian tribe, filed its complaint on September 9, 2020, seeking a declaratory judgment declaring invalid any California statute, regulation, and/or order imposing California state taxes on motor vehicle fuel products that are distributed to, received by, and/or sold by Plaintiff on its Reservation (“transactions at issue”). Plaintiff further seeks injunctive relief restraining CDTFA from imposing and/or collecting motor vehicle fuel taxes (“MVFT”) for the transactions at issue and commanding an accounting and refund to Plaintiff of all MVFT, both direct and indirect, that CDTFA has allegedly collected from Plaintiff for the transactions at issue. Plaintiff seeks a refund of \$2,908,156 (plus prejudgment interest) for its claim for refund filed for the period January 2017 to the third quarter of 2019 (\$738,116 in direct taxes allegedly collected from Plaintiff and \$2,170,040 in indirect taxes allegedly collected from its supplier Supreme Oil) for the transactions at issue. Plaintiff further contends that it is entitled to recover the sum of \$5,297,391 (plus prejudgment interest) and such other and further sums that may be proven at the time of trial, for all MVFT taxes allegedly collected by CDTFA since 2005, both direct and indirect, for the transactions at issue. Plaintiff contends that the Federal Indian Trader statutes (25 U.S.C. §§ 261-264) expressly preempt CDTFA from imposing the taxes at issue.

Audit/Tax Period: None

Amount: Unspecified

Status:

Plaintiff filed the complaint on September 9, 2020. CDTFA accepted Plaintiff's request to waive service of the Complaint on behalf of CDTFA and Director Maduros. CDTFA's answer to the Complaint is due November 9, 2020. CDTFA filed a Motion to Dismiss this action on November 9, 2020. The hearing on this motion is scheduled for January 7, 2021. On November 25, 2020, Plaintiff filed a First Amended Complaint instead of filing a response to CDTFA's Motion to



Dismiss the action. CDTFA's response to the amended complaint is due by December 9, 2020. The parties have agreed to extend the deadline to respond to December 23, 2020, which requires court approval; the parties will be filing a joint motion seeking court approval to extend the deadline to December 23, 2020. On December 11, 2020, the court ordered Plaintiff to file a Second Amended Complaint (SAC) by December 28, 2020. Defendants have 30 days to file a response to the SAC. Plaintiff filed a SAC on December 22, 2020; and Defendants' response to the SAC is due January 21, 2021.

---

**ROSENBAUM, ROBERT v. BOE, ET AL.**  
Fresno County Superior Court: 19CECG01798  
Filed – 05/24/2019

Plaintiff's Counsel  
Stephen L. Lebiak

CDTFA's Counsel  
Craig Rust

CDTFA Attorney  
Kiren Chohan

Issue(s):

Plaintiff Robert Rosenbaum DBA "Carr Bazaar" filed a complaint against CDTFA and the Board of Equalization, in which he alleges several causes of action, specifically, deceit, constructive fraud, negligence, refund of sales and use taxes, violation of Plaintiff's due process rights and other constitutional rights. Plaintiff contends that CDTFA's sales tax assessment for unreported taxable sales and disallowed bad debt was improper, and that requiring Plaintiff to first pay the tax assessment prior to bringing a refund action in court violated his rights. Plaintiff seeks a refund of taxes paid of \$141,810.06, with interest, a determination of the amount of taxes due, damages for physical, emotional and financial harm, and attorneys' fees, among other things.

Audit/Tax Period: July 1, 2003 through December 31, 2006  
Amount: \$141,810.06

Status:

Plaintiff served CDTFA with this complaint on June 21, 2019. Plaintiff agreed to a 15-day extension to CDTFA's deadline to respond to Plaintiff's complaint. CDTFA's response is now due August 5, 2019. Plaintiff's opposition brief is due September 5, 2019, and CDTFA's reply is due September 11, 2019. On August 5,

2019, CDTFA and BOE filed a joint demurrer to Counts 1-4 and 6-8 in this complaint, with only the refund action under Count 5 to remain as a valid cause of action. The demurrer also asks that BOE be dismissed as a party. The hearing on this demurrer is scheduled for September 18, 2019. Plaintiff filed its Opposition to CDTFA's Demurrer on September 4, 2019. On September 11, 2019, CDTFA filed its Reply Brief in Support of its Demurrer. On September 18, 2019, the court sustained CDTFA's Demurrer to causes of action 1-4 and 6-8 in Plaintiff's complaint, with leave to amend, and dismiss BOE as a defendant. On September 26, 2019, the court continued the case status conference from October 3, 2019 to December 12, 2019. On September 30, 2019, Plaintiff filed an amended complaint with only the refund action remaining and dismissed BOE as a defendant. CDTFA's response to the first amended complaint is due October 30, 2019. On October 25, 2019, CDTFA filed its answer to Plaintiff's First Amended Complaint, and a Motion to Dismiss Demand for Jury Trial. The hearing on CDTFA's motion is scheduled for January 23, 2020. On December 12, 2019, the court set a trial date of January 4, 2021, which is currently set for a 4-7 day jury trial, but it will convert automatically to a bench trial if CDTFA prevails on its Motion to Strike Demand for Jury Trial, currently set to be heard on January 23, 2020. The trial readiness hearing is set for December 18, 2020, and the final Mandatory Settlement Conference is set for December 10, 2020. On January 3, 2020, Rosenbaum filed an opposition to CDTFA's Motion to Strike Demand for Jury Trial. On January 10, 2020, CDTFA filed its Reply in Support of its Motion to Strike Demand for Jury Trial. On January 21, 2020, the trial court issued a tentative ruling granting CDTFA's Motion to Strike the Demand for a Jury Trial concluding that a jury trial is not required for a tax refund action. Plaintiff did not request oral argument; therefore, the court adopted its tentative ruling as its final order on January 23, 2020. Both parties have propounded discovery and discovery is in process. Plaintiff filed a Motion for Summary Judgment on August 3, 2020. The hearing on this motion is scheduled for October 28, 2020; and CDTFA's Opposition is due October 14, 2020. On September 14, 2020, the parties filed a stipulation for the court's consideration to extend the trial date from January 4, 2021, to June 2021. The court rescheduled the trial for June 21, 2021, and the Mandatory Settlement Conference is scheduled for May 27, 2021. CDTFA filed its Opposition to Plaintiff's Motion for Summary Judgment on October 14, 2020. On October 22, 2020, Plaintiff filed a Reply Brief in support of its Motion for Summary Judgment. On October 27, 2020, the court continued the hearing on Plaintiff's Motion for Summary Judgment to December 3, 2020. The mandatory mediation was rescheduled to December 15, 2020. On December 2, 2020, the court issued a tentative ruling denying Plaintiff's Motion for Summary Judgment. Plaintiff did not request oral argument; thus, the tentative ruling became the court order on December 3, 2020.

---

**SMA SOLAR TECHNOLOGY AMERICA, LLC v. CDTFA**

San Francisco County Superior Court: CGC-20-583732

Filed – 03/16/2020

*Plaintiff's Counsel*

Shail Shah, Reed Smith LLP

Rebecca G. Durham, Reed Smith LLP

*CDTFA's Counsel*

Lucy Wang

*CDTFA Attorney*

Scott Chavez

Issue(s):

Plaintiff is a United States based subsidiary of a German solar energy equipment supplier that produces and manufactures solar inverters for photovoltaics systems with grid connection, off-grid power supply and backup operations. Plaintiff reports and remits payment for sales and use taxes to CDTFA on a quarterly basis. Plaintiff alleges that, due to an accounting error, it incorrectly reported its taxable transactions for the period October 1, 2017, through December 31, 2017, and consequently overpaid sales and use taxes in the amount of the \$166,379.26, and it seeks a refund of this amount plus interest. Plaintiff asserts that it filed a timely claim for refund on April 23, 2018, and CDTFA denied its claim on December 19, 2019.

Audit/Tax Period: October 1, 2017 through December 31, 2017

Amount: \$166,379.26

Status:

Plaintiff personally served CDTFA with the Complaint for Refund of Sales and Use Taxes on March 16, 2020. A case management conference is scheduled for August 19, 2020. The parties stipulated to a 30-day extension for CDTFA to file its response to Plaintiff's Complaint for Refund, to be filed by May 15, 2020. The parties stipulated to a 30-day extension for CDTFA to file its response to Plaintiff's Complaint for Refund, extending the filing deadline to June 15, 2020. The parties stipulated to another extension for CDTFA to file its response to Plaintiff's Complaint for Refund, to July 17, 2020. Plaintiff filed a request for dismissal with prejudice on October 22, 2020. The court entered the dismissal that same date, and a Notice of Entry of Judgment was served on October 28, 2020. This case is now over and will be closed.

---

**STETTNER, ET AL. v. MERCEDES-BENZ FINANCIAL SERVICES USA, ET AL.**

Sacramento County Superior Court: 34-2020-00282700

Filed – 08/03/2020

Plaintiff's Counsel

David Markham, The Markham Law Firm

CDTFA's Counsel

Debbie J. Vorous

CDTFA Attorney

Scott Chavez

Issue(s):

Plaintiffs filed its Complaint on August 3, 2020, alleging the Defendant, Mercedes-Benz Financial Services USA, LLC., (“Mercedes-Benz”) violated California's Unfair Competition Law ([Bus. Prof Code §§ 17200, 17203](#)) and Sales and [Use Tax Regulation §1660\(c\)\(1\)](#) by unlawfully charging sales tax on the disposition fee, which is imposed on leased vehicles at the end of a car lease term. CDTFA is a real-party interest in this lawsuit because it collected and continues to collect the sales tax remitted by Defendant Mercedes-Benz to CDTFA.

Plaintiffs seek public injunctive relief requiring the Defendants to conduct an accounting of sales taxes paid and ordering Defendant Mercedes Benz to seek a refund of paid amount from CDTFA with recovered amounts to be placed in a common fund for the benefit of affected California consumers. Plaintiffs also seeks an order requiring Mercedes-Benz to stop collecting sales tax on lease disposition fees.

Audit/Tax Period: None

Amount: Unspecified

Status:

CDTFA was served with the complaint on September 3, 2020. On September 21, 2020, plaintiffs agreed to extend CDTFA's deadline to file its Answer and Affirmative Defenses from October 3, 2020 to October 16, 2020. The deadline to respond was extended to November 16, 2020. On November 11, 2020, plaintiff filed a First Amended Complaint. CDTFA's response is due December 16, 2020. On December 16, 2020, CDTFA filed a Demurrer to the Plaintiff's First Amended Complaint. A hearing is scheduled for April 28, 2021.

---

**ZIMMER US, INC., v. CALIFORNIA DEPARTMENT OF TAX AND FEE  
ADMINISTRATION, an Agency of the State of California**

Alameda County Superior Court: RG19006445

Filed – 02/11/2019

*Plaintiff's Counsel*

Edwin Antolin, Antolin Agarwal LLP

*CDTFA's Counsel*

Lucy Wang

*CDTFA Attorney*

Dana Flanagan-McBeth

Issue(s):

Plaintiff, an out-of-state distributor of orthopedic implants, contends that it is entitled to a refund of use taxes paid on its shipments of surgical instruments into California for use by hospitals and surgical facilities free of charge. Plaintiff alleges that because it relinquished control over when and how the instruments were used once they were shipped by an out-of-state common carrier, there was no taxable “use” by plaintiff in California and it is entitled to a refund of use taxes paid on these shipments.

Audit/Tax Period: October 1, 2013 through December 31, 2016

Amount: \$1,786,063.58

Status:

On February 11, 2019, Plaintiff filed a complaint for refund of use taxes paid, and served CDTFA with the complaint on February 28, 2019. CDTFA's response to the complaint is due March 29, 2019. On March 21, 2019, plaintiff stipulated to an extension for CDTFA to file its response to the complaint. CDTFA's new deadline to file a response is April 17, 2019. On April 17, 2019, CDTFA filed its Answer and Affirmative Defenses to Plaintiff's Complaint. On May 15, 2019, CDTFA filed a Motion to Stay Proceedings, on the ground that there is a pending audit of the taxpayer's account for the same period at issue in the taxpayer's complaint that must first be completed. On May 23, 2019, Plaintiff filed an Opposition to CDTFA's Motion to Stay Proceedings. CDTFA's reply brief is due on Friday, May 31, 2019. CDTFA filed its Reply in support of its Motion to Stay Proceedings on May 31, 2019. On June 6, 2019, the court issued a tentative ruling granting CDTFA's motion to stay the case until December 1, 2019, to allow CDTFA to complete the plaintiff's pending audit for the same period as issue in its complaint. The plaintiff did not contest the court's ruling and the tentative ruling is now considered the final order of the court. The court set a further status conference in the matter for November 1, 2019. On November 1, 2019, the court

continued the Case Management Conference hearing to January 22, 2020 due to the pending audit. On January 21, 2020, the Court continued the Case Management Conference to March 25, 2020. The parties stipulated to a 60-day extension entered into by the court on May 4, 2020, which permits the Plaintiff to file an Amended Complaint with the court by July 6, 2020. The Parties stipulated to a 60-day extension to September 8, 2020, for Plaintiff to file an amended complaint. On September 4, 2020, the Case Management Conference date was vacated and moved to November 3, 2020. On September 14, 2020, the parties agreed to a 60-day extension to December 7, 2020 to allow the plaintiff to file its First Amended Complaint. A Case Management Conference was held on November 3, 2020. A Mandatory Settlement Conference is scheduled for December 10, 2020 (with a Settlement Conference Statement due on December 3, 2020). The deadline for Plaintiff to file an amended complaint was moved to February 1, 2021. A further Case Management Conference was set for March 3, 2021. On December 10, 2020, the parties participated in a Mandatory Settlement Conference.

**Sales and Use Tax**  
LITIGATION ROSTER  
DECEMBER 2020

**CLOSED CASES**

**Case Name**

**Case Number**

**DISCLAIMER**

Every attempt has been made to ensure the information contained herein is valid and accurate at the time of publication. However, the tax laws are complex and subject to change. If there is a conflict between the law and the information found, decisions will be made based on the law.

Links to information on sites not maintained by the California Department of Tax and Fee Administration (CDTFA) are provided only as a public service. The CDTFA is not responsible for the content and accuracy of the information on those sites.