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10 **UNITED STATES DISTRICT COURT**
11 **FOR THE SOUTHERN DISTRICT OF CALIFORNIA**

12 ROQUE ROCKY DE LA FUENTE,
13 Plaintiff,

14 vs.

15 ALEX PADILLA, in his official capacity as the
16 Secretary of State of the State of California,
17 Defendant

Case No.: **'19CV1433 W NLS**

**CIVIL COMPLAINT FOR INJUNCTIVE
AND DECLARATORY RELIEF**

18 **COMPLAINT FOR INJUNCTIVE AND DECLARATORY RELIEF**

19
20 1. Plaintiff, ROQUE ROCKY DE LA FUENTE, by and through his undersigned legal
21 counsel, files this civil action for prospective equitable relief against Defendant, ALEX PADILLA,
22 made a party to this action in his official capacity as the Secretary of State for the State of California
23 and charged by California SB 27 with enforcement of the so called "Presidential Tax Transparency
24 and Accountability Act" signed into law on this day by California Governor Gavin Newsom, which
25 Plaintiff alleges violates rights guaranteed to him under both federal law, 26 U.S.C. § 6103, and
26
27 several provisions of the United States Constitution, including the presidential Qualifications
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1 Clause of Article II, Section 1, Clause 5 and the First and Fourteenth Amendments to the United
2 States Constitution.

3 **JURISDICTION**

4 2. Jurisdiction lies in this Court under 28 U.S.C. § 1331, providing that district courts
5 shall have original jurisdiction of all civil actions arising under the Constitution of the United
6 States.
7

8 3. Moreover, jurisdiction lies under 42 U.S.C. § 1983 and 28 U.S.C. § 1343(a), the
9 jurisdictional counterpart of 42 U.S.C. § 1983 as Plaintiff alleges violation of rights guaranteed to
10 him under both federal statutory law and the United States Constitution.
11

12 **VENUE**

13 4. Venue is proper in the United States District Court for the Southern District of
14 California under 28 U.S.C. § 1391 as Defendant exercises his authority within the Southern District
15 of California, maintains an office within this district, a substantial part of the events or omissions
16 giving rise to the claim occurred in this district, and a substantial part of the property that is the
17 subject of the action is situated in this district.
18

19 **PARTIES**

20 5. Plaintiff Roque Rocky De La Fuente, is a registered voter and a member of the
21 Republican Party and is a declared candidate for the 2020 presidential nomination of the National
22 Republican Party. Plaintiff registered as a presidential candidate seeking the 2020 Republican
23 Party presidential nomination with the Federal Elections Commission (hereinafter "FEC") on May
24 16, 2019. Plaintiff's FEC registration identification number of P60016342. As a candidate for the
25 2020 Republican Party presidential nomination Plaintiff intends to secure ballot access to
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1 California's 2020 Republican presidential primary election seeking to contest California's 172
2 delegates to the 2020 Republican National Convention.

3 6. Plaintiff, however, refuses to abandon rights guaranteed to him under federal law
4 and refuses to forcibly release his confidential federal tax returns and return information for
5 publication on Defendant's internet website and unconstrained public inspection as a condition
6 precedent to secure ballot access in his party's California presidential primary election. 26 U.S.C.
7 § 6103(a), expressly provides that Federal tax returns and return information shall be confidential
8 except as provided under 26 U.S.C. § 6103 and prohibits officers and employee of States from
9 "disclosing any return or return information obtained by him in any manner in connection with his
10 service as such an officer or an employee or otherwise or under provisions of this section." No
11 provision of 26 U.S.C. § 6103 provides an exception to permit Defendant to coerce Plaintiff to
12 disclose his confidential federal tax return and return information to Defendant to secure ballot
13 access in a presidential primary election. Furthermore, no provision of 26 U.S.C. § 6103 authorizes
14 Defendant to publish federal tax returns and return information obtained by Defendant in any
15 manner whatsoever to the public for any purpose whatsoever.

16 7. Plaintiff also refuses to release his confidential federal tax return or return
17 information as an additional qualification imposed by the State of California to seek the Office of
18 President of the United States in violation of the Qualifications Clause of Article II, section 1,
19 clause 5 of the United States Constitution.

20 8. Defendant, Alex Padilla, is the Secretary of State of the State of California and is
21 made a party to this action in his official capacity as the official charged with enforcement of the
22 "Presidential Tax Transparency and Accountability Act" to require Plaintiff to disclose to
23 Defendant 5 years of his most recent federal income tax returns on or before November 26, 2019.

as an additional qualification to seek the Office of President of the United States by preventing Plaintiff access to California's 2020 Republican Party presidential primary election which selects and allocates California's 172 delegates to the 2020 Republican National Convention, unless first Plaintiff complies with the requirements imposed by the challenged statute.

9. Defendant is also charged with enforcement of provisions of the "Presidential Tax Transparency and Accountability Act" that require Defendant to publish on Defendant's state website Plaintiff's confidential federal tax returns as an additional qualification imposed by California to seek the Office of President of the United States in the State of California.

FACTUAL ALLEGATIONS

10. The Qualifications Clause of Article II, section 1, clause 5 of the United States Constitution provides the exclusive list of qualifications for an individual to be eligible to seek the Office of President of the United States.

11. Article II, section 1, clause 5 of the United States Constitution provides that:

No person except a natural born Citizen, or a Citizen of the United States, at the time of the Adoption of this Constitution, shall be eligible to the Office of President; neither shall any person be eligible to that Office who shall not have attained to the Age of thirty five Years, and been fourteen Years a Resident within the United States.

12. Further, the United States Constitution provides the exclusive list methods by which a person otherwise eligible for the Office of President may be disqualified to hold the Office of President under the following constitutional provisions:

- (a) Article I, section 3, clause 7;
- (b) Fourteenth Amendment, section 3;
- (c) Twenty-Second Amendment.

1 13. No provision of the United States Constitution provides any authority to the States
2 to impose additional requirements on eligible citizens to hold the Office of President that are not
3 tethered to a State's legitimate interest to maintain an orderly ballot or properly regulated election
4 process.

5 14. Requirements personal to the candidate, rather than part of an exogenous processes
6 necessary to satisfy legitimate state interests to avoid ballot clutter and the integrity of the election
7 process, constitute qualifications rather than mere ballot access requirements.

8 15. A citizen's personal decision to remain a resident of the United States for fourteen
9 years is a decision personal to the candidate which constitutes a qualification to hold the Office of
10 President under the Qualifications Clause.

11 16. Likewise, the challenged statute's requirement that a candidate make the personal
12 decision to release confidential federal income tax returns to Defendant constitutes an additional
13 qualification in excess of the qualifications to hold the Office of President under the Qualifications
14 Clause of the United States Constitution.

15 17. The challenged statute's requirements seek to force only certain citizens who are
16 otherwise eligible to hold the Office of President to make the decision to publicly disclose
17 confidential information to Defendant as a condition precedent to contest for the Office of
18 President in California's primary elections, a requirement which is not tethered to any legitimate
19 state interest to maintain an orderly ballot or properly regulated election process under the
20 Elections Clause of the United States Constitution, which merely allows states to regulate the time,
21 place and manner of federal elections.

22 18. In passing the so called "Presidential Tax Transparency and Accountability Act"
23 the California Legislature makes it clear that the reasons cited for passage are completely

1 untethered to any legitimate state interest related to California's regulation of the ballot and
2 procedures to guarantee an orderly election process. Nothing in the challenged statute provide a
3 legitimate basis or state interest sufficient to exclude a presidential candidate from California's
4 primary election ballot. In relevant part the challenged statute explains:

5 "The Legislature finds and declares that the State of California has a strong
6 interest in ensuring that its voters make informed, educated choices in the
7 voting booth. To this end, the state has mandated that extensive amounts of
8 information be provided to voters, including county and state voter
9 information guides. The Legislature also finds and declares that a Presidential
10 candidate's income tax returns provide voters with essential information
11 regarding the candidate's potential conflicts of interest, business dealings,
12 financial status, and charitable donations. The information in tax returns
13 therefore helps voters to make a more informed decision. The Legislature
14 further finds and declares that as one of the largest centers of economic
15 activity in the world, the State of California has a special interest in the
16 President refraining from corrupt or self-enriching behaviors while in office.
17 The people of California can better estimate the risks of any given
18 Presidential candidate engaging in corruption or the appearance of corruption
19 if they have access to candidates' tax returns. Finally, the State of California
20 has an interest in ensuring that any violations of the Foreign Emoluments
21 Clause of the United States Constitution or statutory prohibitions on behavior
22 such as insider trading are detected and punished. Mandated disclosure of
23 Presidential candidates' tax returns will enable enforcement of the laws
24 against whichever candidate is elected President. The Legislature finds and
25 declares that compliance costs with this requirement will be trivial."

19 19. The challenged statute is not designed to avoid ballot clutter or promote a more
20 manageable ballot.

21 20. The challenged statute is not designed to force a candidate to show any threshold
22 of public support to secure access to the ballot.

23 21. The challenged statute is not designed to promote an orderly or well-regulated
24 election process.

25 22. The challenged statute's only purpose is to prevent otherwise eligible citizens from
26 being able to contest for the Office of President in their party's primary election because they
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28

1 refuse to conduct their campaign, or forcibly engage in protected core political speech, in a manner
2 that a certain segment of society thinks is best.

3 23. Courts have rejected state paternalism as a legitimate state interest sufficient to
4 impose additional requirements on the nomination process of presidential candidates.

5 24. In vetoing a nearly identical bill on October 15, 2017, then Governor Brown
6 explained in his veto message to the legislature that:

7
8 While I recognize the political attractiveness – even the merits – of getting
9 President Trump’s tax returns, I worry about the political perils of individual
10 states seeking to regulate presidential elections in this manner.... First, it may
11 not be constitutional. Second, it sets a ‘slippery slope’ precedent. Today we
12 require tax returns, but what would be next? Five years of health records? A
certified birth certificate? High school report cards? And will these
requirements vary depending on which political party is in power.

13 25. Governor Brown also explained his 2017 veto because he hesitated to start down a
14 road that might lead to an ever-escalating set of differing state requirements for presidential
15 candidates.

16 26. The Qualifications Clause was drafted into the Constitution precisely to prevent
17 what Governor Brown feared would become “an ever-escalating set of differing state requirements
18 for presidential candidates.”

19 27. The challenged statute strikes at the very heart of the constitutional framework
20 establishing a unified set of requirements that a citizen must satisfy to contest for the Office of
21 President in America’s only national election.

22 28. Federal law expressly precludes the challenged statute’s requirement that Plaintiff
23 must disclose confidential federal income tax returns to Defendants and also expressly prohibits
24 the challenged statute’s requirement that Defendant must publish Plaintiff’s confidential federal
25 income tax returns to the public.
26
27
28

1 29. 26 U.S.C. § 6103(a) provides that “Returns and return information shall be
2 confidential, and except as authorized by this Title...no officer or employee of any State...shall
3 disclose any return or return information obtained by him in any manner in connection with his
4 service as such an officer or an employee or otherwise or under the provisions of this section. For
5 purpose of this subsection, the term ‘officer or employee’ includes a former officer or employee.”
6

7 30. Thereafter, 26 U.S.C. § 6103 details numerous, and comprehensive, details as to
8 when tax returns and return information may be disclosed to federal and state tax administrators
9 and officials, judicial officials and prosecutors and under what circumstances.

10 31. No provision of 26 U.S.C. § 6103 provides any authorization for the public
11 disclosure of confidential tax return information by any official of any state, and most certainly
12 never contemplates any authorization to permit Defendant to post confidential federal income tax
13 returns on Defendant’s state internet website as required under the challenged statute.
14

15 32. In fact, 26 U.S.C. § 6103(8)(A) prohibit release of federal income tax information
16 to California state tax administrators unless California first adopts provisions of law which protect
17 the confidentiality of the taxpayer’s tax return or return information
18

19 33. 26 U.S.C. § 6103(p)(8)(A) provides:

20 Notwithstanding any other provision of this section, no return or return
21 information shall be disclosed after December 31, 1978, to any officer or
22 employee of any State which requires a taxpayer to attach to, or include in,
23 any State tax return a copy or any portion of his Federal return, or information
24 reflected on such Federal return, unless such State adopts provisions of law
25 which protect the confidentiality of the copy of the Federal return (or portion
26 thereof) attached to, or the Federal return information reflected on, such State
27 tax return.

28 34. And 26 U.S.C. § 6103(p)(8)(B) even further provides that such tax information may
only be shared between state tax officials if such sharing between state tax officials is specifically
authorized by state law.

1 35. The challenged statute's requirement that Plaintiff execute a consent form
2 promulgated by Defendant permitting Defendant to publish Plaintiff's confidential tax returns on
3 pain of exclusion from California's 2020 primary election ballot constitutes forced speech in the
4 public area and is not authorized by the 26 U.S.C. § 6103 as an alternative to the confidentiality
5 provisions enshrined in the statute.
6

7 36. Accordingly, federal law prohibits any access by even state tax officials of
8 confidential federal income tax returns and return information (even abstracted information
9 reflected in such returns) unless and until a State adopts provisions of law to protect the
10 confidentiality of federal tax returns and return information.
11

12 37. Plaintiff is a candidate for the 2020 Republican Party nomination for President of
13 the United States.

14 38. Plaintiff has long since attained the age of 35 years.

15 39. Plaintiff was born in San Diego, California and is a natural born citizen of the
16 United States of America.
17

18 40. Plaintiff has been a resident within the United States of America for more than the
19 required 14 years set forth in the Qualifications Clause of Article II, section 1, clause 5 of the
20 United States Constitution.

21 41. Plaintiff filed his FEC "Statement of Candidacy" (FEC Form 2) on May 16, 2019.
22

23 42. Plaintiff's FEC "Statement of Candidacy" affirms that he is affiliated with the
24 Republican Party.

25 43. Plaintiff intends to contest the 2020 Republican Party nomination in the State of
26 California.
27
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1 44. On July 29, 2019, Governor Gavin Newsome signed into law, with immediate
2 effect, California Senate Bill 27, the so-called “Presidential Tax Transparency and Accountability
3 Act” which imposes, in addition to the requirements set forth in Article II, Section 2, clause 5 of
4 the United States Constitution, the requirement that presidential candidates seeking the nomination
5 of the Republican and Democratic parties (only) produce to Defendant for public publication their
6 last 5 years of confidential federal income tax returns.
7

8 45. Under the “Presidential Tax Transparency and Accountability Act” any Republican
9 or Democratic presidential candidate who refuses to produce to Defendant for public publication
10 their last 5 years of confidential federal tax returns are prohibited from associating with and
11 contesting for the California’s delegates elected to their respective national political party
12 nominating conventions, which select each party’s nominee for the Office of President of the
13 United States.
14

15 46. Independent presidential candidates are not required under the challenged
16 “Presidential Tax Transparency and Accountability Act” to produce to Defendant any confidential
17 federal income tax return information to appear on California’s general election ballot.
18

19 47. The “Presidential Tax Transparency and Accountability Act” imposes the
20 requirement to produce 5 years of federal tax returns to Defendant on candidates seeking the Office
21 of Governor of California and on major political party candidates for the Office of President of the
22 United States.
23

24 48. The “Presidential Tax Transparency and Accountability Act” only requires
25 candidates for offices in which past candidates have refused to release their federal income tax
26 returns to the public in past elections.
27
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1 (a) Governor Brown refused to release his federal income tax returns when he
2 sought re-election as the Governor of California in 2014;

3 (b) Past candidates for the Office of President of the United States have refused
4 to release their federal income tax returns.

5 49. The challenged provisions of the “Presidential Tax Transparency and
6 Accountability Act” do not apply to any other candidates for federal office.
7

8 50. The challenged provisions of the “Presidential Tax Transparency and
9 Accountability Act” do not apply to any other candidates for state or local office, including
10 candidates seeking office with significant financial responsibilities, including California’s State
11 Treasurer and State Controller.
12

13 51. Plaintiff refuses to forcibly release his confidential federal income tax return
14 information as an additional qualification to contest the Office of President of the United States in
15 violation of the exclusive qualifications to hold the Office of President set forth in the
16 Qualifications Clause of Article II, section 1, clause 5 of the United States Constitution.
17

18 52. Plaintiff refuses to forcibly release his confidential tax return information in
19 violation of rights guaranteed to him under federal law guaranteeing that his federal income tax
20 returns are confidential.
21

22 53. California and Defendant has no compelling state interest in forcing presidential
23 candidates to release their federal income tax returns for publication to the public.

24 54. California and Defendant has no legitimate regulatory interest in forcing
25 presidential candidates to release their federal income tax returns for publication to the public.

26 55. Liberal taking points and sensibilities do not raise to the level of a compelling
27 governmental interest or legitimate regulatory interest.
28

1 56. California lacks any authority under the Supremacy Clause of the United States
2 Constitution, beyond those specified under federal law, to require any citizen to do anything with
3 their confidential federal income tax returns.

4 57. California's lack of any compelling state interest or important regulatory interest in
5 compelling presidential candidates to release the last 5 years of their federal income tax returns is
6 laid bare and obvious by the fact that California has failed to apply the same requirement to all
7 state and federal candidates, including candidates seeking the offices of California State Treasurer
8 and State Controller.

9
10 58. Under the Supreme Court's decision in *Anderson v. Celebrezze*, California's
11 interest in regulating presidential elections is at its minimum because the election of the president
12 is the only national election where political party nominations and the ultimate outcome of the
13 election is determined outside of the borders of the State of California, such that California has
14 no interest or authority to impair the right of citizens of other states to cast meaningful votes for
15 the candidates of their choice.

16
17 59. No state in the history of the United States has ever required candidates for any
18 political office to release their federal income tax returns as a ballot access requirement.

19
20 60. The Republican Party does not require candidates seeking the Republican Party's
21 nomination for President of the United States to release federal income tax information to either
22 party officials, delegates or federal and/or state election officials as a condition precedent to
23 associate with party members and delegate to contest the Office of President.

24
25 61. The challenged statute directly impairs rights guaranteed to Plaintiff under the First
26 and Fourteenth Amendments to the United States Constitution to associate with California
27 Republican Party members and delegates in furtherance of his intention to contest for the
28

1 Republican Party presidential nomination and to become the standard-bearer of the Republican
2 Party.

3 **COUNT I**

4 **(Facial Challenge – Violation of Federal Law)**

5 62. Plaintiff reasserts each preceding paragraph as if set forth fully herein.

6 63. Under the Supremacy Clause of the United States Constitution, state laws in
7 violation of federal law are unconstitutional and void.
8

9 64. California SB 27 signed into law as the “Presidential Tax Transparency and
10 Accountability Act” violates the confidentiality of federal income tax returns and return
11 information in direct violation of the detailed statutory scheme designed to maintain the
12 confidentiality of federal income tax returns and return information established by 26 U.S.C. §
13 6103, including any public disclosure of individual federal tax returns by state officials.
14

15 65. Accordingly, California SB 27 signed into law as the “Presidential Tax
16 Transparency and Accountability Act” violates federal law and is unconstitutional under the
17 Supremacy Clause of the United States Constitution for which Plaintiff requests prospective
18 declaratory and injunctive relief against Defendant’s enforcement of California SB 27.
19

20 **COUNT II**

21 **(As-Applied Challenge – Violation of Qualifications Clause)**

22 66. Plaintiff reasserts each preceding paragraph as if set forth fully herein.

23 67. California SB 27 signed into law as the “Presidential Tax Transparency and
24 Accountability Act” imposes the additional qualification on citizens otherwise qualified to hold
25 the Office of President, to make the personal decision to release confidential federal income tax
26
27
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1 information to Defendant for the purpose of publishing Plaintiff's confidential federal income tax
 2 returns to the public in violation of federal law.

3 68. The Qualifications Clause of Article II, section 1, clause 5 of the United States
 4 Constitutions imposes the exclusive qualifications necessary to hold the Office of President.

5 69. Accordingly, California SB 27 signed into law as the "Presidential Tax
 6 Transparency and Accountability Act" imposes additional qualifications for citizens to contest the
 7 Office of President in the State of California in violation of the Qualifications Clause of Article II,
 8 section 1, clause 5 of the United States Constitution in violation of rights granted to Plaintiff as a
 9 candidate for the 2020 presidential nomination of the Republican Party for which Plaintiff requests
 10 prospective declaratory and injunctive relief against Defendant's enforcement of California SB 27.

13 COUNT III

14 **(As-Applied – First and Fourteenth Amendment Violation of Right of Association)**

15 70. Plaintiff reasserts each preceding paragraph as if set forth fully herein.

16 71. California SB 27 signed into law as the "Presidential Tax Transparency and
 17 Accountability Act" impose severe restrictions on rights guaranteed to Plaintiff under the First and
 18 Fourteenth Amendments to the United States Constitution to freely associate with members of the
 19 California Republican Party to advance and support issues of common concern as part of his
 20 campaign to secure the 2020 presidential nomination of the Republican National Convention.

21 72. California SB 27 signed into law as the "Presidential Tax Transparency and
 22 Accountability Act" prevents Plaintiff from contesting for the support of California's 172
 23 delegates to the 2020 Republican National Convention who will cast votes to determine the party's
 24 2020 presidential nominee, unless and until Plaintiff decides to file his 5 most recent federal
 25 income tax returns to Defendant to be published on Defendant's internet website for public review.

1 73. Accordingly, California SB 27 signed into law as the “Presidential Tax
2 Transparency and Accountability Act” violates First and Fourteenth Amendment guarantees as
3 applied to Plaintiff’s campaign to secure the 2020 presidential nomination of the Republican
4 National Convention for which Plaintiff requests prospective declaratory and injunctive relief
5 against Defendant’s enforcement of California SB 27.
6

7 **COUNT IV**

8 **(As-Applied – First and Fourteenth Amendment**
9 **Unconstitutional Ballot Access Requirements)**

10 74. Plaintiff reasserts each preceding paragraph as if set forth fully herein.

11 75. California SB 27 signed into law as the “Presidential Tax Transparency and
12 Accountability Act” fails to advance any recognized state interest in restricting access to
13 California’s presidential ballot.
14

15 76. Alleged paternalistic justifications, even if believed as the true reason for passage
16 of the challenged statute, that California contends the information contained in Plaintiff’s federal
17 income tax returns is helpful for voters to make an informed decision on presidential candidates is
18 not a recognized state interest of any kind.
19

20 77. Ballot access restrictions are only constitutional under the First and Fourteenth
21 Amendments to the United States Constitution if they advance a legitimate state interest in
22 preventing ballot clutter or the orderly conduct of the election.

23 78. Accordingly, under either the strict scrutiny or balancing test articulated under the
24 Supreme Court’s decision in *Anderson v. Celebrezze*, Defendant cannot articulate either a
25 compelling or any governmental interest or important regulatory interest sufficient to justify any
26 impairment of Plaintiff’s rights under the First and Fourteenth Amendments to the United States
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1 Constitution for which Plaintiff requests prospective declaratory and injunctive relief against
2 Defendant's enforcement of California SB 27.

3 **COUNT V**

4 **(As-Applied First Amendment Compelled Speech)**

5 79. Plaintiff reasserts each preceding paragraph as if set forth fully herein.

6
7 80. California SB 27 signed into law as the "Presidential Tax Transparency and
8 Accountability Act" imposes the requirement on Plaintiff to engage in forced speech as a condition
9 precedent to Plaintiff being placed on California's 2020 Republican presidential primary election
10 ballot.

11
12 81. The First Amendment bars state action which compels individuals to speak or
13 express a certain point of view.

14 82. Plaintiff, as a political candidate for the Office of President of the United States
15 does not lose the protection of the First Amendment when Plaintiff declared himself a candidate
16 for public office.

17
18 83. Accordingly, California SB 27 signed into law as the "Presidential Tax
19 Transparency and Accountability Act" imposes upon Plaintiff the requirement to engage in forced
20 speech in violation of rights guaranteed to him under the First and Fourteenth Amendments to the
21 United States Constitution for which Plaintiff requests prospective declaratory and injunctive relief
22 against Defendant's enforcement of California SB 27.

23
24 **REQUEST FOR RELIEF**

25 WHEREFORE, Plaintiff respectfully requests that this Court:

26 (A) Enter emergency and/or preliminary injunctive relief against Defendant from
27 enforcing California SB 27 signed into law as the "Presidential Tax Transparency and
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1 Accountability Act” in violation of the Qualifications Clause of Article II, section 1, clause 5 of
2 the United States Constitution;

3 (B) Enter emergency and/or preliminary injunctive relief against Defendant from
4 enforcing California SB 27 signed into law as the “Presidential Tax Transparency and
5 Accountability Act” in violation of the Supremacy Clause of the United States Constitution and
6 26 U.S.C. § 6103;
7

8 (C) Enter emergency and/or preliminary injunctive relief against Defendant from
9 enforcing California SB 27 signed into law as the “Presidential Tax Transparency and
10 Accountability Act” in violation of the First and Fourteenth Amendments to the United States
11 Constitution;
12

13 (D) Enter permanent injunctive relief against Defendant from enforcing California SB
14 27 signed into law as the “Presidential Tax Transparency and Accountability Act” in violation of
15 the Qualifications Clause of Article II, section 1, clause 5 of the United States Constitution;
16

17 (E) Enter permanent injunctive relief against Defendant from enforcing California SB
18 27 signed into law as the “Presidential Tax Transparency and Accountability Act” in violation of
19 the Supremacy Clause of the United States Constitution and 26 U.S.C. § 6103;
20

21 (F) Enter permanent injunctive relief against Defendant from enforcing California SB
22 27 signed into law as the “Presidential Tax Transparency and Accountability Act” in violation of
23 the First and Fourteenth Amendments to the United States Constitution;

24 (G) Declare California SB 27 signed into law as the “Presidential Tax Transparency
25 and Accountability Act” unconstitutional;

26 (H) Award Plaintiff the cost of this action together with Plaintiff’s reasonable attorneys’
27 fees and expenses pursuant to 42 U.S.C. § 1988; and,
28

1 (I) Retain jurisdiction of this action and grant Plaintiff such other relief which in the
2 determination of this Honorable Court to be necessary and proper.
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4

5 Respectfully submitted,
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7

8 Dated: July 30, 2019
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