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August 5, 2024

Via email to:

Will Scolinos America First Legal Foundation 611 Pennsylvania Ave SE #231 Washington, D.C. 20003 oia@aflegal.org

RE: Public Records Act Request No. 2024-01947

Dear Mr. Scolinos:

This letter is in response to your online submission, which was received by the California Department of Justice (Department) on July 25, 2024, in which you sought records pursuant to the California Public Records Act (PRA) as set forth in Government Code section 7920.000, et. seq.

Specifically, you requested:

We are requesting access to the records and electronic systems of former California Attorney General Kamala Harris, in possession or control of the California Attorney General's Office, for the purposes of inspection and copying pursuant to the California Public Records Act, California Government Code § 7920.000 et seq. ("CPRA"), and the California Constitution, CONST. art. I, § 3(b). During Kamala Harris' service as Attorney General, the State of California required organizations that solicited charitable contributions in California to file copies of their federal IRS Form 990 tax forms. These forms include a list of all donors who contributed at least \$5,000 to the charity in a given year. The Supreme Court, in APF v. Bonta, 594 U.S. 595, 616–17 (2021)., held that such mandatory disclosures violated the First Amendment. That case did not deal with a federal statute that governed Kamala Harris' fishing expedition against groups she ideologically opposed. 26 U.S.C. § 6103(p)(8)(A) of the Internal Revenue Code orders that "no return or return information shall be disclosed after December 31, 1978, to any officer or employee

of any State which requires a taxpayer to attach to, or include in, any State tax return a copy of any portion of his Federal return, or information reflected on such Federal return, unless such State adopts provisions of law which protect the confidentiality of the copy of the Federal return (or portion thereof) attached to, or the Federal return information reflected on, such State tax return."

I. Requested Records

Pursuant to the CPRA, Cal. Gov't Code §§ 7920.000, et seq., and the California Constitution, CAL. CONST. art. I, § 3(b), AFL requests disclosure of all records and communications within the records and electronic systems of former Attorney General of California Kamala Harris referring and relating to:

A. All provisions of law adopted and applicable to the Attorney General's office protecting the confidentiality of the Federal tax return. For each applicable "provision(s) of law" please produce all records tending to show that the relevant regulation, order, or guidance has the force of law in California.

B. All records concerning the identity of public charities soliciting contributions in California for whom the Attorney General's office requests disclosure of their unredacted IRS Form 990's.

C. All records identifying public charities that were subjected to audits, investigations, or other requests for information.

D. All records regarding the processing of these items. The time period for each of the above items is from January 3, 2011, to January 3, 2017.

Agencies are permitted to extend the date for responding to a public records request for fourteen days beyond the original 10-day deadline under specified circumstances. (Gov. Code, § 7922.535.) Your request was received by this office on July 25, 2024 and the initial deadline of our response therefore is August 5, 2024 (because the tenth day falls on a Sunday). Fourteen days beyond this date is August 19, 2024.

Agencies may take an extension for several reasons, which may be summarized as follows:

- 1. The need to search for and collect records from field offices or other facilities that are separate from the office processing the request.
- 2. The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records which are demanded in a single request.
- 3. The need for consultation, which shall be conducted with all practicable speed, with another agency having a substantial interest in the determination of the request or among two or more components of the agency having substantial subject matter interest therein. (Gov. Code, § 7922.535)

In this instance, an extension is needed to search for and collect records from field offices or other facilities that are separate from the office processing the request, and the need for consultation, which shall be conducted with all practicable speed, among two or more components of the agency having substantial subject matter interest therein.

The Department will provide a further response on or before August 19, 2024. In the interim, you may wish to consult the Department's online registry. Documents filed by a charitable organization and public notices issued to an organization are posted to the organization's public file, are available for inspection online and can be accessed using the Registry Search Tool page of the Department's website: https://rct.doj.ca.gov.

Sincerely,

OSEPH N. ZIMRING

Supervising Deputy Attorney General

For ROB BONTA Attorney General

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