



Supreme Court of California  
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**NEWS RELEASE**

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**FOR IMMEDIATE RELEASE**

September 4, 2026

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## Summary of Cases Accepted and Related Actions During Week of August 31, 2026

*[This news release is issued to inform the public and the press of cases that the Supreme Court has accepted and of their general subject matter. The statement of the issue or issues in each case set out below does not necessarily reflect the view of the court, or define the specific issues that will be addressed by the court.]*

**#26-131 *Garcia-Rojas v. Franchise Tax Bd.*, S297035.** (A172054; 120 Cal.App.5th 347; San Francisco County Superior Court; CGC23606654.) Petition for review after the Court of Appeal reversed the judgment in a civil action and remanded for further proceedings. This case presents the following issue: Can a nonresident's business qualify as a "unitary business" for the purpose of calculating state income taxes (Cal. Code Regs, tit. 18, § 17951-4, subd. (c)) if the business is conducted as a single sole proprietorship?

**#26-132 *People v. Adams*, S297827.** (C102518; nonpublished opinion; Sacramento County Superior Court; 11F01280.) Petition for review after the Court of Appeal modified and affirmed an order granting in part and denying in part a post-judgment motion in a criminal matter.

**#26-133 *People v. Washington*, S297741.** (B341337; nonpublished opinion; Los Angeles County Superior Court; TA137779.) Petition for review after the Court of Appeal affirmed an order granting in part and denying in part a post-judgment motion in a criminal matter.

The court ordered briefing in *Adams* and *Washington* deferred pending decision in *People v. Eaton*, S289903 (#25-129), which presents the following issue: May a trial court reimpose a previously imposed upper term sentence under Penal Code section 1172.75, subdivision (d)(4) where the facts underlying one or more aggravating circumstances were neither stipulated to by the defendant nor found true beyond a reasonable doubt at trial by the jury or by the judge in a court trial (cf. Pen. Code, § 1170, subd. (b)(2); *id.*, § 1172.75, subd. (d)(2))?

**#26-134 *Taduran v. James R. Glidewell, Dental Ceramics, Inc.*, S297762.** (G064718; 121 Cal.App.5th 197, mod. 121 Cal.App.5th 383a; Orange County Superior Court; 30-2017-00934037.) Petition for review after the Court of Appeal affirmed the judgment in a civil action. The court ordered briefing deferred pending decision in *Cash v. County of Los Angeles*, S291827 (#25-287), which presents the following issues: (1) Did the trial court's across-the-board reduction of the fees requested by plaintiff's counsel trigger heightened scrutiny of its fee order on appeal? (2) Did the trial court commit reversible error in reducing the fee request on an across-the-board basis?

### DISPOSITIONS

Review in the following cases, which were held for *People v. Espino* (2026) 20 Cal.5th 57, was dismissed:

|                                                   |                                                                              |
|---------------------------------------------------|------------------------------------------------------------------------------|
| <b>#25-31 <i>People v. Alatorre</i>, S288755</b>  | (E082854; nonpublished opinion; Riverside County Superior Court; RIF1305853) |
| <b>#25-275 <i>People v. Alvarado</i>, S291594</b> | (G063550; nonpublished opinion; Orange County Superior Court; 18NF1174)      |
| <b>#24-198 <i>People v. Bruno</i>, S286692</b>    | (D083230; nonpublished opinion; San Diego County Superior Court; SCE353334)  |
| <b>#25-225 <i>People v. Cabrera</i>, S291295</b>  | (G063762; nonpublished opinion; Orange County Superior Court; 96WF2465)      |
| <b>#25-312 <i>People v. Calleros</i>, S292985</b> | (E083039; nonpublished opinion; Riverside County Superior Court; RIF1604043) |
| <b>#25-152 <i>People v. Canter</i>, S290360</b>   | (G063551; nonpublished opinion; Orange County Superior Court; 10WF2706)      |

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| <b>#25-75 <i>People v. Caraballo</i>, S289369</b>    | (G063577; nonpublished opinion; Orange County Superior Court; 00WF2458)      |
| <b>#25-153 <i>People v. Cephus</i>, S290363</b>      | (G063542; nonpublished opinion; Orange County Superior Court; 13NF3319)      |
| <b>#25-154 <i>People v. Collins</i>, S290342</b>     | (G063537; nonpublished opinion; Orange County Superior Court; 13NF3319)      |
| <b>#25-226 <i>People v. Covarrubias</i>, S291237</b> | (D083598; nonpublished opinion; Riverside County Superior Court; RIF1404661) |
| <b>#25-227 <i>People v. Curtis</i>, S291266</b>      | (D083739; nonpublished opinion; Riverside County Superior Court; INF1600384) |
| <b>#25-277 <i>People v. Espinoza</i>, S291629</b>    | (G063427; nonpublished opinion; Orange County Superior Court; 17CF2411)      |
| <b>#25-135 <i>People v. Figueroa</i>, S290249</b>    | (G063645; nonpublished opinion; Orange County Superior Court; 08NF0581)      |
| <b>#25-99 <i>People v. Gentry</i>, S289807</b>       | (G063651; nonpublished opinion; Orange County Superior Court; 96NF1288)      |
| <b>#25-183 <i>People v. Hill</i>, S290600</b>        | (G063803; nonpublished opinion; Orange County Superior Court; 12WF1939)      |
| <b>#25-260 <i>People v. Ivora</i>, S291451</b>       | (G063638; nonpublished opinion; Orange County Superior Court; 18WF1307)      |

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| <b>#24-215 <i>People v. Jimenez</i>, S287161</b>  | (H051253; nonpublished opinion; Santa Clara County Superior Court; CC272706)     |
| <b>#25-27 <i>People v. Koger</i>, S288539</b>     | (H051467; nonpublished opinion; Santa Clara County Superior Court; C1359290)     |
| <b>#25-160 <i>People v. Lamb</i>, S290446</b>     | (G063640; nonpublished opinion; Orange County Superior Court; 15WF0905)          |
| <b>#25-102 <i>People v. Martinez</i>, S289740</b> | (G063644; nonpublished opinion; Orange County Superior Court; 96CF0746)          |
| <b>#25-80 <i>People v. May</i>, S289314</b>       | (G063636; nonpublished opinion; Orange County Superior Court; 12HF1774)          |
| <b>#25-278 <i>People v. McDonald</i>, S291636</b> | (G063798; nonpublished opinion; Orange County Superior Court; 15CF1181)          |
| <b>#25-185 <i>People v. Miller</i>, S290637</b>   | (A169511; nonpublished opinion; Contra Costa County Superior Court; 05009711573) |
| <b>#25-81 <i>People v. Miranda</i>, S289304</b>   | (G063635; nonpublished opinion; Orange County Superior Court; 99CF0899)          |

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*The Supreme Court of California is the state's highest court and its decisions are binding on all other California state courts. The court's primary role is to decide matters of statewide importance and to maintain uniformity in the law throughout California by reviewing matters from the six districts of the California Courts of Appeal and the fifty-eight county superior courts (the trial courts). Among its other duties, the court also decides all capital appeals and related matters and reviews both attorney and judicial disciplinary matters.*