

California State Senate

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PROTECTION AND ENERGY

September 25, 2025

The Honorable Gavin Newsom
Governor of California
1021 O Street, Suite 9000
Sacramento, CA 95814

Signature Request: SB 87 (Seyarto) – Sale and Use Tax law: consumer designation: all-volunteer fire departments

Dear Governor Newsom,

I respectfully request your signature on Senate Bill 87 which will continue California's sales-tax relief for all-volunteer fire departments on their fundraising sales, so they can retain more of their fundraising income for life-saving equipment, training, and operations.

By classifying qualifying volunteer fire departments as consumers rather than retailers, SB 87 exempts these departments from the task of collecting and remitting sales tax on purchases made at their fundraisers. This exemption enables departments to direct more of their limited resources toward critical needs such as firefighting equipment, training, and emergency response.

Volunteer fire departments play a crucial role of fire protection in smaller and more rural communities where resources may be limited. This bill intends to extend the sunset for another five years to ensure the continuance of the tax exemption for all-volunteer fire departments.

For these reasons, I respectfully request your signature on SB 87. If you have any questions or concerns, please do not hesitate to contact my office at (916) 651-4037. Thank you.

Sincerely,

A handwritten signature in blue ink, reading "Steven S. Choi".

Senator Steven Choi, Ph.D.
37th Senate District