

DISTRICT COURT, DENVER COUNTY, COLORADO Court Address: 1437 Bannock Street Denver, CO 80202 Phone Number: (303) 606-2300	☐ COURT USE ONLY ☐	
ZACHARY LANGSTON; MAGNUM SHOOTING CENTER OF COLORADO SPRINGS, LLC; COLORADO STATE SHOOTING ASSOCIATION; FIREARMS POLICY COALITION, INC.; SECOND AMENDMENT FOUNDATION; and NATIONAL RIFLE ASSOCIATION OF AMERICA, Plaintiffs, v. HEIDI HUMPHREYS, in her official capacity as the Executive Director of the Department of Revenue; MICHAEL J. ALLEN, in his official capacity as the District Attorney of the County of El Paso, Defendants.		
<i>Attorneys for Defendant Michael J. Allen</i> Bryan E. Schmid, #41873 Senior County Attorney Nathan J. Whitney, #39002 First Assistant County Attorney Office of the County Attorney of El Paso County, Colorado 200 S. Cascade Ave. Colorado Springs, CO 80903 (719) 520-6485, Fax (719) 520-6487 BryanSchmid@elpasoco.com NathanWhitney@elpasoco.com		
DEFENDANT MICHAEL J. ALLEN’S ANSWER TO PLAINTIFFS’ COMPLAINT		

Defendant, Michael J. Allen, in his official capacity as the District Attorney for the 4th Judicial District for the State of Colorado (hereinafter, “DA Allen”),¹ by and through the Office of the County Attorney of El Paso County, Colorado, respectfully answers Plaintiffs’ Complaint for Declaratory and Injunctive Relief (the “Complaint”), as follows:

I. INTRODUCTION

1. In response to Paragraph 1, DA Allen admits that Plaintiffs challenge Colorado’s Proposition KK as an unconstitutional tax² on the exercise of fundamental constitutional rights. DA Allen does not take a position regarding the constitutionality of C.R.S. § 39-37-101 *et seq.*³ and therefore, neither admits nor denies any implication of constitutionality/unconstitutionality set forth in this paragraph.
2. DA Allen admits that C.R.S. § 39-37-101 *et seq.* stands for the proposition set forth by Plaintiffs. DA Allen does not take a position regarding the constitutionality of C.R.S. § 39-37-101 *et seq.* and therefore, neither admits nor denies any implication of constitutionality/unconstitutionality set forth in this paragraph.
3. DA Allen admits Plaintiffs’ assertion in paragraph 3 that the Act levies the tax on “every vendor” of the products designated in the Act and that the effects of the Act will be felt by

¹ Plaintiffs’ Complaint misidentifies Defendant Michael J. Allen as the District Attorney of the County of El Paso.

² Plaintiffs bring suit to present a constitutional challenge to Colorado’s Proposition KK, codified as the “Crime Victim and Survivor Services Funding and Mental Health Security Act” (“the ACT”), C.R.S. §§ 39-37-101 *et seq.*

³ Plaintiffs’ allegation against DA Allen is that he is the person/entity responsible for prosecuting the criminal penalties imposed on those who violate the provisions of the Act. DA Allen notes that other than the passing reference to him as a party to this action, the Complaint makes no other mention of him by name or position or of the District Attorney’s Office anywhere within the Complaint and it fails to assert the existence of a statute, regulation, ordinance, directive, order or the like, which places the onus for defending against Plaintiffs’ constitutional challenge to the excise tax, the ACT itself or the application of the ACT to the respective Plaintiffs, on him or his office.

all citizens of Colorado who elect to purchase said products. The remaining parts of paragraph 3 implicate the constitutionality of the Act to which DA Allen does not take a position and therefore, DA Allen neither admits nor denies any implication of constitutionality/unconstitutionality set forth in this paragraph.

4. Paragraph 4 specifically addresses the constitutionality of the Act to which DA Allen does not take a position and therefore, DA Allen neither admits nor denies any implication of constitutionality/unconstitutionality set forth in this paragraph.
5. Paragraph 5 specifically addresses the constitutionality of the Act to which DA Allen does not take a position and therefore, DA Allen neither admits nor denies any implication of constitutionality/unconstitutionality set forth in this paragraph.
6. Paragraph 6 specifically addresses the constitutionality of the Act to which DA Allen does not take a position and therefore, DA Allen neither admits nor denies any implication of constitutionality/unconstitutionality set forth in this paragraph.
7. Paragraph 7 specifically addresses the constitutionality of the Act to which DA Allen does not take a position and therefore, DA Allen neither admits nor denies any implication of constitutionality/unconstitutionality set forth in this paragraph.
8. DA Allen is without sufficient knowledge to either admit or deny the factual averments contained within paragraph 8 as to Plaintiff Zachary Langston. To the extent paragraph 8 implicates the constitutionality of the Act, DA Allen does not take a position on such and therefore, neither admits nor denies any implication of constitutionality/unconstitutionality set forth in this paragraph.
9. DA Allen admits that the Act will apply to Plaintiff Magnum Shooting Center (“MSC”) if and when MSC sells firearms and ammunition to customers in Colorado. DA Allen further

admits that paragraph 8 correctly states MSC's responsibilities under the Act for registration and record keeping requirements. DA Allen is without sufficient knowledge to either admit or deny the factual averments regarding whether MSC will lose business as a result of the Act. To the extent paragraph 9 implicates the constitutionality of the Act, DA Allen does not take a position on such and therefore, neither admits nor denies any implication of constitutionality/unconstitutionality set forth in this paragraph.

JURISDICTION AND VENUE

10. DA Allen admits that this Court has jurisdiction over this action to issue declaratory and injunctive relief.
11. DA Allen admits that venue is proper in this Court.

THE PARTIES

12. Paragraphs 12 through 15 of the Complaint contain factual allegations pertaining to Plaintiff Zachary Langston. None of these paragraphs contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraphs 12 through 15 and therefore, DA Allen denies those allegations.
13. Paragraphs 16 and 17 of the Complaint contain factual allegations pertaining to Plaintiff Magnum Shooting Center. None of these paragraphs contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraphs 16 and 17 and therefore, DA Allen denies those allegations.

14. Paragraphs 12 through 15 of the Complaint contain factual allegations pertaining to Plaintiff Zachary Langston. None of these paragraphs contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraphs 12 through 15 and therefore, DA Allen denies those allegations.
15. Paragraph 18 of the Complaint contains factual allegations pertaining to Plaintiff Colorado State Shooting Association (“CSSA”). None of these paragraphs contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraph 18 and therefore, DA Allen denies those allegations.
16. Paragraph 19 of the Complaint contains factual allegations pertaining to Plaintiff Firearms Policy Coalition, Inc. (“FPC”). None of these paragraphs contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraph 19 and therefore, DA Allen denies those allegations.
17. Paragraph 20 of the Complaint contains factual allegations pertaining to Plaintiff Second Amendment Foundation (“SAF”). None of these paragraphs contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraph 20 and therefore, DA Allen

denies those allegations.

18. Paragraph 21 of the Complaint contains factual allegations pertaining to Plaintiff National Rifle Association of America (“NRA”). None of these paragraphs contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraph 21 and therefore, DA Allen denies those allegations.
19. Paragraph 22 of the Complaint contains factual allegations pertaining to Defendant Heidi Humphreys (“Humphreys”). None of these paragraphs contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen admits the allegation that the Executive Director (of the Department of Revenue) is required by statute to “administer and enforce the tax” pursuant to C.R.S. § 39-37-106(1)
20. DA Allen admits the allegations contained in Plaintiffs’ paragraph 23.

GENERAL ALLEGATIONS

21. DA Allen admits that Plaintiffs accurately set forth the provisions and factual history of Proposition KK, now codified as C.R.S. §39-37-101 *et seq.*, within paragraphs 24 through 29. However, none of these paragraphs contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen denies all allegations or implications not explicitly admitted herein.
22. Paragraphs 30 and 31 of the Complaint contain factual assertions pertaining to conduct by Plaintiffs Magnum Shooting Center and Langston. Neither of these paragraphs contain any

factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraphs 30 and 31 therefore, DA Allen denies those allegations.

23. Paragraph 32 contains Plaintiffs' speculation as to the financial effect of Proposition KK on Plaintiffs' Second Amendment rights. Paragraph 32 does not contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraph 32 therefore, DA Allen denies those allegations.
24. Paragraph 33 contains Plaintiff Magnum Shooting Center's speculation that it will be threatened with criminal prosecution if it fails to comply with the requirements of Proposition KK. Paragraph 32 does not allege that DA Allen is threatening criminal prosecution and contains no other allegations against DA Allen, as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraph 32 therefore, DA Allen denies those allegations. In further response, DA Allen asserts that should he receive a referral for criminal prosecution for violations of Proposition KK of any of the named Defendants from the Executive Director or other law enforcement agency, he will, after examining and/or investigating the facts of the referral, exercise the discretion endowed in him as the District Attorney for the 4th Judicial District to determine whether criminal prosecution is appropriate.
25. As to paragraphs 34 and 35, DA Allen admits that Plaintiffs accurately set forth the

provisions of Proposition KK, now codified as C.R.S. §39-37-101 *et seq.*, regarding the steps vendors must take to comply with the law and the penalties assessed by the statute for a vendor's failure to comply with the law. However, none of the paragraphs contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen denies all allegations or implications not explicitly admitted herein. In further response, DA Allen asserts that should he receive a referral for criminal prosecution for violations of Proposition KK of any of the named Defendants from the Executive Director or other law enforcement agency, he will, after examining and/or investigating the facts of the referral, exercise the discretion endowed in him as the District Attorney for the 4th Judicial District to determine whether criminal prosecution is appropriate.

26. As to paragraphs 36, DA Allen admits that Plaintiffs accurately set forth the provisions of Proposition KK, now codified as C.R.S. §39-37-101 *et seq.*, regarding the possibility that vendors can face civil penalties for violations of the statute. However, this paragraph does not contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen denies all allegations or implications not explicitly admitted herein.
27. Paragraphs 37 and 38 of the Complaint contain factual assertions pertaining to conduct by Defendant Humphreys. Neither paragraph contains any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraph 37 and therefore, DA Allen denies those allegations.

28. Paragraphs 39 of the Complaint contain factual assertions pertaining to conduct by Plaintiff Langston. Paragraph 39 does not contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. In the event it is determined that a response is required, DA Allen asserts that he lacks sufficient information from which to either admit or deny the allegations in paragraph 39 and therefore, DA Allen denies those allegations.
29. Paragraph 40 of the Complaint states a legal conclusion and does not contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. To the extent that paragraph 40 addresses the constitutionality of the Act, DA Allen does not take a position and therefore neither admits nor denies any implication of constitutionality/unconstitutionality set forth in this paragraph.

CLAIM FOR RELIEF

COUNT 1:UNCONSTITUTIONAL TAXATION

30. Plaintiffs' Count 1, consisting of paragraphs 41 through 47 of the Complaint, states a variety of legal conclusions regarding the Second Amendment and the effect of Proposition KK on the Second Amendment rights of the Plaintiffs. None of these paragraphs contain any factual allegations regarding DA Allen and as such, no response from DA Allen is required. To the extent that paragraphs 41 through 47 address the constitutionality of the Act, DA Allen does not take a position and therefore neither admits nor denies any implication of constitutionality/unconstitutionality set forth in these paragraphs.

GENERAL DENIAL

DA Allen generally denies the allegations made in the Complaint which have not been specifically admitted in his Answer.

AFFIRMATIVE DEFENSES

DA Allen asserts the following affirmative defenses to the Claims made in Plaintiffs’

Complaint:

1. The Complaint fails to state a claim against DA Allen for which relief can be granted.
2. The Defendant respectfully request the right to amend this Answer in the future to include additional affirmative defenses as discovery reveals are apparent.

DEFENDANT MICHAEL J. ALLEN DOES NOT REQUEST TRIAL TO A JURY.

WHEREFORE, having fully answered the Complaint and all claims for relief as to Plaintiffs as set forth herein, Defendant, Michael J. Allen, prays for judgment against Plaintiffs and dismissal of all claims with prejudice. Further, Defendant, Michael J. Allen, prays for such costs and expenses as may be incurred in this action, for expert witness fees, and for such other relief as the Court deems proper.

RESPECTFULLY SUBMITTED this 17th day of August 2026.

OFFICE OF THE COUNTY ATTORNEY
OF EL PASO COUNTY, COLORADO

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CERTIFICATE OF SERVICE

I hereby certify that on August 17, 2026, a true copy of the foregoing **DEFENDANT MICHAEL J. ALLEN 'S ANSWER TO PLAINTIFFS' COMPLAINT** was e-filed with the Court and served via ICCES or sent by U.S. Mail upon all parties and counsel of record:

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