

# **Exhibit A**



**Service of Process  
 Transmittal**

02/25/2019  
 CT Log Number 534990624

**TO:** Kim Lundy Service of Process, Legal Support Supervisor  
 Walmart Inc.  
 702 SW 8th St, MS#0215  
 Bentonville, AR 72716-6209

**RE: Process Served in Maryland**

**FOR:** Walmart Inc. (Domestic State: DE)

**ENCLOSED ARE COPIES OF LEGAL PROCESS RECEIVED BY THE STATUTORY AGENT OF THE ABOVE COMPANY AS FOLLOWS:**

**TITLE OF ACTION:** Buren Robert Van, for himself and on behalf of all others similarly situated, Pltf. vs. Walmart, Inc., Dft.

**DOCUMENT(S) SERVED:** Summons, Return, Report, Complaint

**COURT/AGENCY:** Anne Arundel County - Circuit Court, MD  
 Case # C02CV19000472

**NATURE OF ACTION:** Summons and Complaint - On July 12, 2018, Mr. Van Buren purchased various items at Sams Club in Annapolis, Maryland, including a Sonicare product for \$31.98 because the purchase price was reduced by \$8.00 due to a sale

**ON WHOM PROCESS WAS SERVED:** The Corporation Trust Incorporated, Lutherville Timonium, MD

**DATE AND HOUR OF SERVICE:** By Certified Mail on 02/25/2019 postmarked: "Not Post Marked"

**JURISDICTION SERVED :** Maryland

**APPEARANCE OR ANSWER DUE:** Within 30 days after service

**ATTORNEY(S) / SENDER(S):** Peter A. Holland  
 The Holland Law Firm, P.C.  
 914 Bay Ridge Rd.  
 Ste 230  
 Annapolis, MD 21401  
 410-280-6133

**ACTION ITEMS:** CT has retained the current log, Retain Date: 02/26/2019, Expected Purge Date: 03/03/2019  
 Image SOP  
 Email Notification, Kim Lundy Service of Process [ctlawsuits@walmartlegal.com](mailto:ctlawsuits@walmartlegal.com)

**SIGNED:** The Corporation Trust Incorporated  
**ADDRESS:** 2405 York Rd  
 Suite 201  
 Lutherville Timonium, MD 21093-2264  
**TELEPHONE:** 614-621-1919


~~CONFIDENTIAL~~



7017 2400 0000 8273 3895

\$13.050  
US POSTAGE  
FIRST-CLASS  
062S0007935299  
21403  
937653 24

RETURN RECEIPT  
REQUESTED  
RETURN DELIVERY


 THE HOLLAND LAW FIRM, P.C.  
 P.O. Box 6268  
 Annapolis, MD 21401

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Walmart, Inc., t/a Sam's Club  
 Serve on Corporation Trust Inc  
 2405 York Rd., Ste. 201  
 Lutherville, Timonium, MD 21093



**CIRCUIT COURT FOR ANNE ARUNDEL COUNTY,  
MARYLAND**

8 Church Circle  
Annapolis, Maryland 21401

Main: 410-222-1397  
Civil: 410-222-1431  
Criminal: 410-222-1420  
Juvenile: 410-222-1427  
Trust/Adoption: 410-222-1331  
TTY for Deaf: 410-222-1429  
Maryland Relay Service: 711

**To: WALMART, INC., T/A SAM'S CLUB  
SERVE ON: CORPORATION TRUST INCOPORATED  
2405 YORK ROAD, STE. 201  
LUTHERVILLE, TIMONIUM, MD 21093-2264**

**Case Number:**

**C-02-CV-19-000472**

**Other Reference Number(s):**

**ROBERT VAN BUREN VS. WALMART, INC., T/A SAM'S CLUB**

**Issue Date: 2/14/2019**

**WRIT OF SUMMONS**

You are hereby summoned to file a written response by pleading or motion, within 30 days after service of this summons upon you, in this Court, to the attached complaint filed by:

ROBERT VAN BUREN  
120 Lejune Way  
Annapolis, MD 21401

This summons is effective for service only if served within 60 days after the date it is issued.

A handwritten signature in black ink that reads "Scott A. Poyer".

Scott A. Poyer  
Clerk of the Circuit Court

**To the person summoned:**

Failure to file a response within the time allowed may result in a judgment by default or the granting of the relief sought against you.

Personal attendance in court on the day named is NOT required.

**Instructions for Service:**

1. This summons is effective for service only if served within 60 days after the date issued.
2. Proof of Service shall set out the name of the person served, date and the particular place and manner of service. If service is not made, please state the reasons.
3. Return of served or unserved process shall be made promptly and in accordance with Maryland Rule 2-126.
4. If this notice is served by private process, process server shall file a separate affidavit as required by Maryland Rule 2-126(a).

**SHERIFF'S RETURN**  
Circuit Court for Anne Arundel County

Sheriff fee: \_\_\_\_\_ By: \_\_\_\_\_

Served: \_\_\_\_\_

Time: \_\_\_\_\_ Date: \_\_\_\_\_

Unserved (Reason): \_\_\_\_\_

**Instructions to Private Process:**

1. This summons is effective for service only if served within 60 days after the date issued.
2. Proof of Service shall set out the name of the person served, date and the particular place and manner of service. If service is not made, please state the reasons.
3. Return of served or unserved process shall be made promptly and in accordance with Rule 2-126.
4. If this summons is served by private process, process server shall file a separate affidavit as required by Rule 2-126(a).

IN THE CIRCUIT COURT FOR Anne Arundel County ☐  
(City or County)

**CIVIL - NON-DOMESTIC CASE INFORMATION REPORT**

**DIRECTIONS**

**Plaintiff:** This Information Report must be completed and attached to the complaint filed with the Clerk of Court unless your case is exempted from the requirement by the Chief Judge of the Court of Appeals pursuant to Rule 2-111(a).

**Defendant:** You must file an Information Report as required by Rule 2-323(h).

**THIS INFORMATION REPORT CANNOT BE ACCEPTED AS A PLEADING**

FORM FILED BY:  PLAINTIFF  DEFENDANT CASE NUMBER C-02-CV-19-000472  
(Clerk to insert)

CASE NAME: Robert Van Buren vs. Walmart, Inc., v/a Sam's Club  
Plaintiff Defendant

PARTY'S NAME: Robert Van Buren PHONE: \_\_\_\_\_

PARTY'S ADDRESS: \_\_\_\_\_

PARTY'S E-MAIL: \_\_\_\_\_

If represented by an attorney:  
 PARTY'S ATTORNEY'S NAME: Peter A. Holland, et al PHONE: 410-280-6133

PARTY'S ATTORNEY'S ADDRESS: 914 Bay Ridge Rd., Ste. 230, Annapolis, MD 21403

PARTY'S ATTORNEY'S E-MAIL: pctcr@hollandlawfirm.com

JURY DEMAND?  Yes  No

RELATED CASE PENDING?  Yes  No If yes, Case #(s), if known: \_\_\_\_\_

ANTICIPATED LENGTH OF TRIAL?: \_\_\_\_\_ hours 3 days

**PLEADING TYPE**

New Case:  Original  Administrative Appeal  Appeal  
 Existing Case:  Post-Judgment  Amendment

*If filing in an existing case, skip Case Category/ Subcategory section - go to Relief section.*

**IF NEW CASE: CASE CATEGORY/SUBCATEGORY (Check one box.)**

- |   |   |   |  |
|---|---|---|--|
| <p><b>TORTS</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Asbestos</li> <li><input type="checkbox"/> Assault and Battery</li> <li><input type="checkbox"/> Business and Commercial</li> <li><input type="checkbox"/> Conspiracy</li> <li><input type="checkbox"/> Conversion</li> <li><input type="checkbox"/> Defamation</li> <li><input type="checkbox"/> False Arrest/Imprisonment</li> <li><input type="checkbox"/> Fraud</li> <li><input type="checkbox"/> Lead Paint - DOB of Youngest Plt: _____</li> <li><input type="checkbox"/> Loss of Consortium</li> <li><input type="checkbox"/> Malicious Prosecution</li> <li><input type="checkbox"/> Malpractice-Medical</li> <li><input type="checkbox"/> Malpractice-Professional</li> <li><input type="checkbox"/> Misrepresentation</li> <li><input type="checkbox"/> Motor Tort</li> <li><input type="checkbox"/> Negligence</li> <li><input type="checkbox"/> Nuisance</li> <li><input type="checkbox"/> Premises Liability</li> <li><input type="checkbox"/> Product Liability</li> <li><input type="checkbox"/> Specific Performance</li> <li><input type="checkbox"/> Toxic Tort</li> <li><input type="checkbox"/> Trespass</li> <li><input type="checkbox"/> Wrongful Death</li> </ul> <p><b>CONTRACT</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Asbestos</li> <li><input type="checkbox"/> Breach</li> <li><input type="checkbox"/> Business and Commercial</li> <li><input type="checkbox"/> Confessed Judgment</li> <li>(Cont'd)</li> <li><input type="checkbox"/> Construction</li> <li><input type="checkbox"/> Debt</li> <li><input type="checkbox"/> Fraud</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> Government Insurance</li> <li><input type="checkbox"/> Product Liability</li> </ul> <p><b>PROPERTY</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Adverse Possession</li> <li><input type="checkbox"/> Breach of Lease</li> <li><input type="checkbox"/> Detinue</li> <li><input type="checkbox"/> Distress/Distrain</li> <li><input type="checkbox"/> Ejectment</li> <li><input type="checkbox"/> Forcible Entry/Detainer</li> <li><input type="checkbox"/> Foreclosure</li> <li><input type="checkbox"/> Commercial Residential</li> <li><input type="checkbox"/> Currency or Vehicle</li> <li><input type="checkbox"/> Decd of Trust</li> <li><input type="checkbox"/> Land Installments</li> <li><input type="checkbox"/> Lien</li> <li><input type="checkbox"/> Mortgage</li> <li><input type="checkbox"/> Right of Redemption</li> <li><input type="checkbox"/> Statement Condo</li> <li><input type="checkbox"/> Forfeiture of Property / Personal Item</li> <li><input type="checkbox"/> Fraudulent Conveyance</li> <li><input type="checkbox"/> Landlord-Tenant</li> <li><input type="checkbox"/> Lis Pendens</li> <li><input type="checkbox"/> Mechanic's Lien</li> <li><input type="checkbox"/> Ownership</li> <li><input type="checkbox"/> Partition/Sale in Lieu</li> <li><input type="checkbox"/> Quiet Title</li> <li><input type="checkbox"/> Rent Escrow</li> <li><input type="checkbox"/> Return of Seized Property</li> <li><input type="checkbox"/> Right of Redemption</li> <li><input type="checkbox"/> Tenant Holding Over</li> </ul> | <p><b>PUBLIC LAW</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Attorney Grievance</li> <li><input type="checkbox"/> Bond Forfeiture Remission</li> <li><input type="checkbox"/> Civil Rights</li> <li><input type="checkbox"/> County/Mncpl Code/Ord</li> <li><input type="checkbox"/> Election Law</li> <li><input type="checkbox"/> Eminent Domain/Condemn.</li> <li><input type="checkbox"/> Environment</li> <li><input type="checkbox"/> Error Coram Nobis</li> <li><input type="checkbox"/> Habeas Corpus</li> <li><input type="checkbox"/> Mandamus</li> <li><input type="checkbox"/> Prisoner Rights</li> <li><input type="checkbox"/> Public Info. Act Records</li> <li><input type="checkbox"/> Quarantine/Isolation</li> <li><input type="checkbox"/> Writ of Certiorari</li> </ul> <p><b>EMPLOYMENT</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> ADA</li> <li><input type="checkbox"/> Conspiracy</li> <li><input type="checkbox"/> EEO/HR</li> <li><input type="checkbox"/> FLSA</li> <li><input type="checkbox"/> FMLA</li> <li><input type="checkbox"/> Workers' Compensation</li> <li><input type="checkbox"/> Wrongful Termination</li> </ul> <p><b>INDEPENDENT PROCEEDINGS</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Assumption of Jurisdiction</li> <li><input type="checkbox"/> Authorized Sale</li> <li><input type="checkbox"/> Attorney Appointment</li> <li><input type="checkbox"/> Body Attachment Issuance</li> <li><input type="checkbox"/> Commission Issuance</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> Constructive Trust</li> <li><input type="checkbox"/> Contempt</li> <li><input type="checkbox"/> Deposition Notice</li> <li><input type="checkbox"/> Dist Ct Mtn Appeal</li> <li><input type="checkbox"/> Financial</li> <li><input type="checkbox"/> Grand Jury/Petit Jury</li> <li><input type="checkbox"/> Miscellaneous</li> <li><input type="checkbox"/> Perpetuate Testimony/Evidence</li> <li><input type="checkbox"/> Prod. of Documents Req.</li> <li><input type="checkbox"/> Receivership</li> <li><input type="checkbox"/> Sentence Transfer</li> <li><input type="checkbox"/> Set Aside Deed</li> <li><input type="checkbox"/> Special Adm. - Atty</li> <li><input type="checkbox"/> Subpoena Issue/Quash</li> <li><input type="checkbox"/> Trust Established</li> <li><input type="checkbox"/> Trustee Substitution/Removal</li> <li><input type="checkbox"/> Witness Appearance-Compel</li> </ul> <p><b>PEACE ORDER</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Peace Order</li> </ul> <p><b>EQUITY</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Declaratory Judgment</li> <li><input type="checkbox"/> Equitable Relief</li> <li><input type="checkbox"/> Injunctive Relief</li> <li><input type="checkbox"/> Mandamus</li> </ul> <p><b>OTHER</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Accounting</li> <li><input type="checkbox"/> Friendly Suit</li> <li><input type="checkbox"/> Grantor in Possession</li> <li><input type="checkbox"/> Maryland Insurance Administration</li> <li><input checked="" type="checkbox"/> Miscellaneous</li> <li><input type="checkbox"/> Specific Transaction</li> <li><input type="checkbox"/> Structured Settlements</li> </ul> |
|---|---|---|--|

**IF NEW OR EXISTING CASE: RELIEF (Check All that Apply)**

- |  |   |  |   |
|--|---|--|---|
| <input type="checkbox"/> Abatement                       | <input type="checkbox"/> Earnings Withholding   | <input type="checkbox"/> Judgment-Interest           | <input type="checkbox"/> Return of Property     |
| <input type="checkbox"/> Administrative Action           | <input type="checkbox"/> Enrollment             | <input type="checkbox"/> Judgment-Summary            | <input type="checkbox"/> Sale of Property       |
| <input type="checkbox"/> Appointment of Receiver         | <input type="checkbox"/> Expungement            | <input type="checkbox"/> Liability                   | <input type="checkbox"/> Specific Performance   |
| <input type="checkbox"/> Arbitration                     | <input type="checkbox"/> Findings of Fact       | <input type="checkbox"/> Oral Examination            | <input type="checkbox"/> Writ-Error Coram Nobis |
| <input type="checkbox"/> Asset Determination             | <input type="checkbox"/> Foreclosure            | <input type="checkbox"/> Order                       | <input type="checkbox"/> Writ-Execution         |
| <input type="checkbox"/> Attachment b/f Judgment         | <input type="checkbox"/> Injunction             | <input type="checkbox"/> Ownership of Property       | <input type="checkbox"/> Writ-Garnish Property  |
| <input type="checkbox"/> Cease & Desist Order            | <input type="checkbox"/> Judgment-Affidavit     | <input type="checkbox"/> Partition of Property       | <input type="checkbox"/> Writ-Garnish Wages     |
| <input type="checkbox"/> Condemn Bldg                    | <input type="checkbox"/> Judgment-Attorney Fees | <input type="checkbox"/> Peace Order                 | <input type="checkbox"/> Writ-Habeas Corpus     |
| <input type="checkbox"/> Contempt                        | <input type="checkbox"/> Judgment-Confessed     | <input type="checkbox"/> Possession                  | <input type="checkbox"/> Writ-Mandamus          |
| <input checked="" type="checkbox"/> Court Costs/Fees     | <input type="checkbox"/> Judgment-Consent       | <input type="checkbox"/> Production of Records       | <input type="checkbox"/> Writ-Possession        |
| <input checked="" type="checkbox"/> Damages-Compensatory | <input type="checkbox"/> Judgment-Declaratory   | <input type="checkbox"/> Quarantine/Isolation Order  |   |
| <input checked="" type="checkbox"/> Damages-Punitive     | <input type="checkbox"/> Judgment-Default       | <input type="checkbox"/> Reinstatement of Employment |   |

If you indicated *Liability* above, mark one of the following. This information is not an admission and may not be used for any purpose other than Track Assignment.

- Liability is conceded.  Liability is not conceded, but is not seriously in dispute.  Liability is seriously in dispute.

**MONETARY DAMAGES (Do not include Attorney's Fees, Interest, or Court Costs)**

- Under \$10,000     \$10,000 - \$30,000     \$30,000 - \$100,000     Over \$100,000

- Medical Bills \$ \_\_\_\_\_     Wage Loss \$ \_\_\_\_\_     Property Damages \$ \_\_\_\_\_

**ALTERNATIVE DISPUTE RESOLUTION INFORMATION**

Is this case appropriate for referral to an ADR process under Md. Rule 17-101? (Check all that apply)

- |                |                              |  |                          |                              |  |
|----------------|------------------------------|--|--------------------------|------------------------------|--|
| A. Mediation   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | C. Settlement Conference | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| B. Arbitration | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | D. Neutral Evaluation    | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

**SPECIAL REQUIREMENTS**

- If a Spoken Language Interpreter is needed, check here and attach form CC-DC-041
- If you require an accommodation for a disability under the Americans with Disabilities Act, check here and attach form CC-DC-049

**ESTIMATED LENGTH OF TRIAL**

*With the exception of Baltimore County and Baltimore City, please fill in the estimated LENGTH OF TRIAL.*  
(Case will be tracked accordingly)

- |   |  |
|---|--|
| <input type="checkbox"/> 1/2 day of trial or less | <input checked="" type="checkbox"/> 3 days of trial time |
| <input type="checkbox"/> 1 day of trial time      | <input type="checkbox"/> More than 3 days of trial time  |
| <input type="checkbox"/> 2 days of trial time     |  |

**BUSINESS AND TECHNOLOGY CASE MANAGEMENT PROGRAM**

*For all jurisdictions, if Business and Technology track designation under Md. Rule 16-308 is requested, attach a duplicate copy of complaint and check one of the tracks below.*

- |   |  |
|---|--|
| <input type="checkbox"/> Expedited- Trial within 7 months of Defendant's response | <input type="checkbox"/> Standard - Trial within 18 months of Defendant's response |
|---|--|

**EMERGENCY RELIEF REQUESTED**

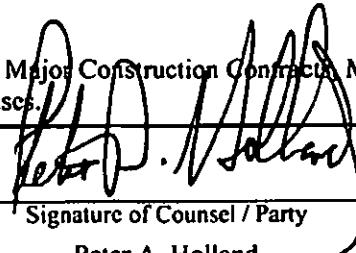
<b>COMPLEX SCIENCE AND/OR TECHNOLOGICAL CASE MANAGEMENT PROGRAM (ASTAR)</b>	
<i>FOR PURPOSES OF POSSIBLE SPECIAL ASSIGNMENT TO ASTAR RESOURCES JUDGES under Md. Rule 16-302, attach a duplicate copy of complaint and check whether assignment to an ASTAR is requested.</i>	
<input type="checkbox"/> Expedited - Trial within 7 months of Defendant's response	<input type="checkbox"/> Standard - Trial within 18 months of Defendant's response
<b>IF YOU ARE FILING YOUR COMPLAINT IN BALTIMORE CITY, OR BALTIMORE COUNTY, PLEASE FILL OUT THE APPROPRIATE BOX BELOW.</b>	
<b>CIRCUIT COURT FOR BALTIMORE CITY (CHECK ONLY ONE)</b>	
<input type="checkbox"/> Expedited	Trial 60 to 120 days from notice. Non-jury matters.
<input type="checkbox"/> Civil-Short	Trial 210 days from first answer.
<input type="checkbox"/> Civil-Standard	Trial 360 days from first answer.
<input type="checkbox"/> Custom	Scheduling order entered by individual judge.
<input type="checkbox"/> Asbestos	Special scheduling order.
<input type="checkbox"/> Lead Paint	Fill in: Birth Date of youngest plaintiff _____.
<input type="checkbox"/> Tax Sale Foreclosures	Special scheduling order.
<input type="checkbox"/> Mortgage Foreclosures	No scheduling order.
<b>CIRCUIT COURT FOR BALTIMORE COUNTY</b>	
<input type="checkbox"/> Expedited (Trial Date-90 days)	Attachment Before Judgment, Declaratory Judgment (Simple), Administrative Appeals, District Court Appeals and Jury Trial Prayers, Guardianship, Injunction, Mandamus.
<input type="checkbox"/> Standard (Trial Date-240 days)	Condemnation, Confessed Judgments (Vacated), Contract, Employment Related Cases, Fraud and Misrepresentation, International Tort, Motor Tort, Other Personal Injury, Workers' Compensation Cases.
<input type="checkbox"/> Extended Standard (Trial Date-345 days)	Asbestos, Lender Liability, Professional Malpractice, Serious Motor Tort or Personal Injury Cases (medical expenses and wage loss of \$100,000, expert and out-of-state witnesses (parties), and trial of five or more days), State Insolvency.
<input type="checkbox"/> Complex (Trial Date-450 days)	Class Actions, Designated Toxic Tort, Major Construction Contracts, Major Product Liabilities, Other Complex Cases.

2/13/2019

\_\_\_\_\_ Date

914 Bay Ridge Rd., Ste. 230  
\_\_\_\_\_ Address

Annapolis MD 21403  
City State Zip Code

  
 \_\_\_\_\_ Signature of Counsel / Party  
 Peter A. Holland  
 \_\_\_\_\_ Printed Name



**IN THE CIRCUIT COURT  
FOR ANNE ARUNDEL COUNTY, MARYLAND**

ROBERT VAN BUREN,  
120 Lejune Way  
Annapolis, MD 21401

for himself and on behalf of all others  
similarly situated,

Plaintiffs,

v.

WALMART, INC.,  
t/a Sam's Club

Serve On:  
Corporation Trust Incorporated  
2405 York Road, Suite 201  
Lutherville, Timonium, MD 21093-2264

Defendant

Case No.: C-02-CV-19-000472

**JURY TRIAL DEMANDED**

**CLASS ACTION COMPLAINT**

1. This consumer class action challenges Defendant Walmart Inc.'s ("Walmart") practice of intentionally or negligently misrepresenting the true sale price of items by including and collecting amounts from customers in excess of the sale taxes.

2. Walmart is a national retailer that operates stores and various web sites. In connection with these operations, Walmart's representations as to sale prices are routinely understated because part of the sale price is included under entries for sales taxes.

3. The sales tax that is due should be calculated based on the purchase price paid by the customers for a particular item. If an item is on sale or sold at a reduced price, only the amount of the sale or reduced price is the amount subject to sales tax.

4. Walmart overstates the sales taxes on sale items by calculating the sales tax based on the regular price of the item, not on the sale or reduced price of the item. This additional amount represented to be sales tax is a hidden addition to the sale price of the item.

5. As a result Walmart collects amounts in excess of the sale price of items from its customers.

6. This action seeks the return of the amounts represented to be sales tax that are not sales taxes to the Plaintiff and the class of persons defined herein.

### **PARTIES**

7. Plaintiff, Robert Van Buren is an individual who resides in, Annapolis, Maryland.

8. Defendant Walmart is a retailer with operations throughout the United States. Walmart is a Delaware corporation with a principal place of business at Bentonville, Arkansas that operates under the trade names of Walmart and Sam's Club.

### **JURISDICTION**

9. This court has jurisdiction over the Defendant under Md. Code Ann., Cts. & Jud. Proc. § 6-103 because Plaintiff's cause of action arose in Maryland.

10. Venue is proper in Anne Arundel County under Md. Code Ann., Cts. & Jud. Proc. § 6-201 because Defendant regularly carries on business in Anne Arundel County by operating a retail store in the County.

### **OVERVIEW**

11. Walmart operates retail operations and also maintains website to make sales to residents of the United States.

12. The sales made by Walmart are subject to sales tax in all the states except

Alaska, Delaware, Montana, New Hampshire and Oregon.

13. Walmart collects sales taxes in the states where sales taxes are due and they conduct sales. In connection with these sales, Walmart represents the amount of the sales tax as a separate entry on the sales transaction.

14. If the amount represented by Walmart as sales tax is more than the sales tax legally due, the representation of the amount is material and false.

15. Walmart routinely misrepresents the amount of sales tax due when it charges sales tax on a sales amount in excess of the price actually paid by a customer.

16. The Plaintiff contends that by overcharging him and other customers, Walmart negligently misrepresented the amount of the sales tax and filing fees, (see Count I - Negligent Misrepresentation), or intentionally misrepresented the amounts of sales tax (see Count II – Fraud).

#### **FACTS RELATING TO PLAINTIFF'S TRANSACTIONS**

17. On July 12, 2018, Mr. Van Buren purchased various items at Sam's Club in Annapolis, Maryland, including a Sonicare product for \$31.98 because the purchase price was reduced by \$8.00 due to a sale.

18. While the purchase price he paid for the Sonicare was \$31.98, the sales tax represented to be due was based on the \$39.98 price that was neither charged nor collected from him.

19. His total taxable purchases that day was \$38.12.

20. The sales tax due on this amount at 6% was \$2.29.

21. But Walmart represented the amount of sales tax due was \$2.77.

22. Based on Walmart's representation, Mr. Van Buren paid Walmart \$2.77 for

sales tax. This increase in sales tax charged by Walmart increased the price he paid for the sale item. The representation as to the price of the sale item was understated by Walmart.

23. Alternatively, if the sale tax was due on the regular price of the item, Walmart failed to advise Mr. Van Buren that the sale price would not reduce his sales taxes to the sale amount. Either way, Mr. Van Buren has been damaged.

24. On August 31, 2018, Mr. Van Buren purchased various items at Sam's Club in Annapolis Maryland, including a Zero vitamin water product for \$12.73 because the purchase price was reduced by \$2.75 due to a sale.

25. While the purchase price he paid for the Zero was \$12.73, the sales tax represented to be due was based on the \$15.48 price that was neither charged nor collected from him.

26. His total taxable purchases that day was \$52.60.

27. The sales tax due on this amount at 6% was \$3.16.

28. But Walmart represented the amount of sales tax due was \$3.33.

29. Based on Walmart's representation, Mr. Van Buren paid Walmart \$3.33 for sales tax. This increase in sales tax charged by Walmart increased the price he paid for the sale item. The representation as to the price of the sale item was understated by Walmart.

30. Alternatively, if the sale tax was due on the regular price of the item, Walmart failed to advise Mr. Van Buren that the sale price would not reduce his sales taxes to the sale amount. Either way, Mr. Van Buren has been damaged.

31. On September 10, 2018, Mr. Van Buren purchased various items at Sam's Club in Annapolis Maryland, including a Brindale mattress product for \$194.98 because the purchase price was reduced by \$75.00 due to a sale.

32. While the purchase price he paid for the Brindale mattress was \$194.98, the

sales tax represented to be due was based on the \$269.98 price that was neither charged nor collected from him.

33. His total taxable purchases that day was \$322.96.

34. The sales tax due on this amount at 6% was \$19.38.

35. But Walmart represented the amount of sales tax due was \$23.88.

36. Based on Walmart's representation, Mr. Van Buren paid Walmart \$23.88 for sales tax. This increase in sales tax charged by Walmart increased the price he paid for the sale item. The representation as to the price of the sale item was understated by Walmart.

37. Alternatively, if the sale tax was due on the regular price of the item, Walmart failed to advise Mr. Van Buren that the sale price would not reduce his sales taxes to the sale amount. Either way, Mr. Van Buren has been damaged.

38. On September 16, 2018, Mr. Van Buren purchased various items at Sam's Club in Annapolis Maryland, including a Zero vitamin water product for \$12.73 because the purchase price was reduced by \$2.75 due to a sale.

39. While the purchase price he paid for the Zero was \$12.73, the sales tax represented to be due was based on the \$15.48 price that was neither charged nor collected from him.

40. His total taxable purchases that day was \$12.73.

41. The sales tax due on this amount at 6% was \$.76.

42. But Walmart represented the amount of sales tax due was \$.93.

43. Based on Walmart's representation, Mr. Van Buren paid Walmart \$.93 for sales tax. This increase in sales tax charged by Walmart increased the price he paid for the sale item. The representation as to the price of the sale item was understated by Walmart.

44. Alternatively, if the sale tax was due on the regular price of the item, Walmart

failed to advise Mr. Van Buren that the sale price would not reduce his sales taxes to the sale amount. Either way, Mr. Van Buren has been damaged.

45. On October 24, 2018, Mr. Van Buren purchased an item at Sam's Club in Annapolis Maryland, ALL 120 CT laundry detergent, for \$13.77 because the purchase price was reduced by \$3.00 due to a sale.

46. While the purchase price he paid was \$13.77, the sales tax represented to be due was based on the \$15.82 price that was neither charged nor collected from him.

47. His total taxable purchases that day was \$13.77.

48. The sales tax due on this amount at 6% was \$0.83.

49. But Walmart represented the amount of sales tax due was \$0.95.

50. Based on Walmart's representation, Mr. Van Buren paid Walmart \$0.95 for sales tax. This increase in sales tax charged by Walmart increased the price he paid for the sale item. The representation as to the price of the sale item was understated by Walmart.

51. Alternatively, if the sale tax was due on the regular price of the item, Walmart failed to advise Mr. Van Buren that the sale price would not reduce his sales taxes to the sale amount. Either way, Mr. Van Buren has been damaged.

52. In sum, Mr. Van Buren's transactions with Defendant were as follows:

Item	Date	Full Price	Sale Price	Total Taxable Purchases	Tax Owed	Tax Collected
Sonicare item	7/12/2018	\$39.98	\$31.98	\$38.12	\$2.29	\$2.77
Zero item	8/31/2018	\$15.48	\$12.73	\$52.60	\$3.16	\$3.33

Brindale mattress	9/10/2018	\$269.98	\$194.98	\$322.96	\$19.38	\$23.88
Zero item	9/16/2018	\$15.48	\$12.73	\$12.73	\$0.76	\$0.93
All 120 CT	10/24/2018	\$15.82	\$12.82	\$13.77	\$0.83	\$0.95

### FACTS COMMON TO ALL TRANSACTIONS

53. Plaintiff and class members (hereinafter collectively “Class Members”) made purchases from Walmart. The purchases included an item that was represented to be sold at a sale price.

54. Walmart represented an amount for the sale price that was less than the actual amount paid because Walmart added an amount to the sales tax sales charge in excess of the sales taxes due in connection with the purchase. Walmart calculated the sales tax amount based on the regular price not the sale price. As a result, the Plaintiff and Class Members paid more than the sale price than what Walmart represented the sale price of the item to be.

55. Unbeknownst to Class Members, they overpaid the sale price represented to be due for the item based on Walmart hiding the additional amount for the sale price in the sales taxes.

56. Walmart made the representations as to the price of the item with the intent that the Plaintiff and Class Members rely on the representations.

57. Walmart knew or should have known that its representations were false.

58. Walmart’s false representations were material.

59. Plaintiff and the Class Members reasonably relied on Walmart’s representations.

60. Plaintiff and the Class Members have been damaged by their reliance on Walmart's representations.

### **CLASS ALLEGATIONS**

61. Plaintiff brings this complaint individually and on behalf of a class of all other persons similarly situated.

62. The class is comprised of all residents within the last three years from the filing of the initial complaint, who:

- a. Entered into purchase with Walmart;
- b. The purchase included a representation of a sale price;
- c. Walmart calculated the sales tax amount represented to be due on a price greater than the sale price; and
- d. Paid more than the sale price amount; and
- e. Did not receive a refund of the excess sale price.

63. The class is so numerous as to make it impracticable to join all members of the class of plaintiffs. On information and belief the class comprises thousands of individuals.

64. There are questions of law and fact which are common to all members of the class, which questions predominate over any question affecting only individual class members, the principal common issues are:

- a. whether Plaintiff and the Class Members paid more than the sale or reduced price that Walmart claimed it was selling the item for to them;
- b. whether Walmart's conduct amounts to negligent misrepresentation or intentional misrepresentation;
- c. whether Walmart's systematic failure to properly charge its customers sale



or reduced prices is intentional, thus warranting the imposition of punitive damages.

- d. whether alternatively Walmart failed to provide its customers notice that the taxes due on the sale price of an item would be calculated based on the regular price of the item.

65. The only individual questions concern the identification of class members and the computation of the relief to be afforded each class member and can be determined by a ministerial examination of the files.

66. Plaintiff's claims are typical of the claims of the class members.

67. Plaintiff will fairly and adequately protect the interests of all class members in the prosecution of this action. He is similarly situated with, and has suffered similar injuries as, the members of the class he seeks to represent. He feels has been wronged and wishes to obtain redress of the wrong, and wants to stop these practices by Walmart. To that end, plaintiff has retained counsel experienced in handling class action suits involving claims as set forth in this complaint. Neither the named plaintiff or his counsel have any interest which might cause them not to vigorously pursue this action.

68. Walmart in misrepresenting the amounts items are sold for has acted in a uniform manner with respect to the entire class and on grounds uniformly applicable to the class.

69. A class action is superior to other available methods for the fair and efficient adjudication of the controversy, in that:

- a. The individual class members are not aware that they have been wronged and are thus unable to prosecute individual actions;
- b. Concentration of the litigation concerning this matter in this Court is

desirable;

- c. The claims of the representative plaintiffs are typical of the claims of the class;
- d. A failure of justice will result from the absence of a class action; and
- e. Class Members bring this action to secure redress for the practices of Walmart which engaged in conduct which had the effect of illegally depriving Class Members of their money.

70. Class Members were damaged by the conduct complained of, in that they paid more than the amounts Walmart represented they were selling the items for or paid taxes in excess of the amounts that they were led to believe would be due based on the sale price.

#### **COUNT I – NEGLIGENT MISREPRESENTATION**

71. Plaintiff incorporates the foregoing paragraphs.

72. Walmart owed a duty to the Plaintiff and the Class members to use due care in representing the sale price of items.

73. The receipts provided to Plaintiff and each Class Member constitutes a representation of the sale price for items;

74. Walmart knows or should have known that the sale price reflected on the receipt was less than the true price paid by its customer.

75. Walmart negligently misrepresented the sale price to Class Members.

76. Walmart knew that its representation of the sale price for items would be relied upon by Class Members.

77. Walmart knew or should have known that its representation of the sale price

would be relied upon by the Plaintiff and the Class Members.

78. Walmart knew or should have known that its representations were false.

79. Walmart knew or should have known that Class Member's would be harmed by its false representations.

80. The Plaintiff and the Class Members justifiably relied on Walmart's representations.

81. The Plaintiff and the Class Members suffered damages proximately caused by Walmart's negligent representations.

#### **COUNT II – FRAUD**

82. Plaintiff incorporates the foregoing paragraphs.

83. Walmart's represented the sales price of the items on the receipts they provided.

84. Walmart knew that the price represented to be the sale price was less than the true price of the sale item.

85. The price of the sale item was material.

86. Walmart made the false representation with the intent that the Plaintiff and the Class Members rely on the false representations.

87. Plaintiff and the Class Members reasonably relied on Walmart's representations.

88. Plaintiff and the Class Members have been damaged by relying on Walmart's misrepresentations.

89. Walmart acted with the intent to deceive the Plaintiff and the Class Members to obtain amounts in excess of sale prices.

90. Walmart's actions warrant the imposition of punitive damages.

**Wherefore**, Plaintiff and Class Members pray that this court:

- A. Certify this case as a class action with the named Plaintiff as class representative and his attorneys as counsel on behalf of the class described herein;
- B. Order appropriate compensatory damages in an amount to be determined at trial in excess of \$75,000;
- C. Order appropriate punitive damages in an amount to be determined at trial in excess of \$75,000;
- D. Award costs; and
- E. Provide such other or further relief as the Court deems appropriate.

Respectfully submitted,

Dated: February 13, 2019

By: /s/ Peter A. Holland

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**JURY DEMAND**

Plaintiff requests a trial by jury of all claims that can be so tried.

By: /s/Peter A. Holland  
Peter A. Holland

Dated: February 13, 2019