

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE**

DEBBIE CHAVES, on behalf of herself and
all others similarly situated,

Plaintiff,

v.

AMAZON.COM, INC.,

Defendant.

Case No.:

CLASS ACTION COMPLAINT

JURY TRIAL DEMANDED

CLASS ACTION COMPLAINT
CASE NO.

BURSOR & FISHER, P.A.
1990 NORTH CALIFORNIA BLVD., SUITE 940
WALNUT CREEK, CA 94596

1 Plaintiff Debbie Chaves (“Plaintiff”), individually and behalf of all others similarly
 2 situated, brings this class action against defendant Amazon.com, Inc. (“Defendant” or
 3 “Amazon”). Plaintiff makes the following allegations pursuant to the investigation of their
 4 counsel and based upon information and belief, except as to the allegations specifically
 5 pertaining to herself, which are based on personal knowledge
 6

7 NATURE OF THE ACTION

8 1. This is a class action for breach of contract and consumer protection act violations
 9 arising from Amazon’s unlawful charge of a “sales tax” to United States customers on certain
 10 digital and gift card goods, despite the tax-exempt status of such goods under state law.
 11

12 2. Amazon owns and operates Amazon.com, the world’s largest online marketplace.

13 3. Amazon’s website contains a page explaining how taxes on purchases are
 14 calculated.¹ This webpage states that “The tax rate applied to your order will be the combined
 15 state and local rates of the address where your order is delivered to or fulfilled from.” This page
 16 is incorporated into Amazon’s Conditions of Use.²

17 4. Amazon further states that with regard to assessing “Tax on Digital Products and
 18 Services” that “To determine [a customer’s] location, Amazon evaluates the address information
 19

20
21
22
23 ¹ <https://www.amazon.com/gp/help/customer/display.html?nodeId=202036190>.

24 ² See [https://www.amazon.com/gp/help/customer/display.html?nodeId=GLSBYFE9M](https://www.amazon.com/gp/help/customer/display.html?nodeId=GLSBYFE9MGKKQXXM)
 25 GKKQXXM (“Please review our other policies, such as our pricing policy, posted on this site. These policies also govern your use of Amazon Services.”).

1 available in the customer's account which can be the billing address associated with the method
2 of payment or the country of residence a device[] is set to.”³

3 5. Further, Amazon states that with regard to gift cards: “**No tax is charged when**
4 **purchasing gift cards**; however, purchases paid for with gift cards may be subject to tax.”⁴

5 6. In certain instances, Amazon adheres to this policy. Yet, as demonstrated by the
6 allegations herein, there are numerous occasions in which Amazon charges sales tax on virtual
7 gift cards in violation of its own policy, and in violation of the tax laws of Massachusetts and
8 numerous other states.
9

10 7. On August 3, 2021, Plaintiff purchased the item “Roblox Gift Card – 800 Robux
11 [Includes Exclusive Virtual Item] [Online Game Code]” (the “Item”).

12 8. As shown below, the Item should only cost \$10.00. Further, no sales tax should
13 be assessed because the Item is a virtual good and Plaintiff purchased the Item in Massachusetts,
14 where no sales tax is assessed on virtual goods:
15



23 ³ <https://www.amazon.com/gp/help/customer/display.html?nodeId=202074730>.

24 ⁴ <https://www.amazon.com/gp/help/customer/display.html?nodeId=202036190> (emphasis
25 added).

9. Moreover, Amazon explicitly represents that it will not charge sales tax on gift cards, which the Item is.

10. Yet, Amazon charged Plaintiff Chaves the Massachusetts 6.25% “sales tax” (\$0.63) on this purchase even though no such tax was actually owed under Massachusetts state law, and even though Amazon explicitly represents that “no tax is charged while purchasing gift cards”:

Digital Order: August 3, 2021	
Items Ordered Roblox Gift Card - 800 Robux [Includes Exclusive Virtual Item] [Online Game Code] Quantity: 1 Sold By: Amazon.com Services LLC	Price \$10.00
Item(s) Subtotal: \$10.00 Total Before Tax: \$10.00 Tax Collected: \$0.63 Total for this Order: \$10.63	
Payment Information	
Payment method [Redacted]	Item(s) Subtotal: \$10.00 Total Before Tax: \$10.00 Tax Collected: \$0.63 Amazon Gift Cards: \$10.00 Grand Total: \$10.63
Billing address DEB CHAVES RAYNHAM, MA 02767 United States	

11. The Item was “fulfilled” from within the Commonwealth of Massachusetts. Plaintiff listed her home address in the Commonwealth of Massachusetts for both her shipping address and billing address when ordering the Item, and the Item was downloaded in Massachusetts. Further, “[f]or sales tax purposes, the state that has the right to tax the sale is **the state where delivery occurs,**” which is Massachusetts.⁵

⁵ SALES TAX INSTITUTE, DOES THE SELLER COLLECT TAX FOR THE STATE IT IS LOCATED IN OR THE STATE WHERE THE CUSTOMER IS LOCATED?, https://www.salestaxinstitute.com/sales_tax_faqs/where_to_collect_sales_tax (emphasis added).

12. The Commonwealth of Massachusetts imposes a sales tax of 6.25% on “**tangible** personal property or of services performed in the commonwealth.” MA Gen L ch 64H § 2. Digital goods are **exempt** from sales tax in the Commonwealth of Massachusetts. *See* M.T.G. TIR 05-8 at VII.B.8 (stating “[d]igital products... delivered electronically, including but not limited to music, video, reading materials or ring tones” are expressly tax-exempt).

13. Accordingly the 6.25% (\$0.63) sales tax that Amazon charged on the Item was improperly assessed, in violation of both Massachusetts law and Amazon’s contract with Plaintiff and the putative Classes.

14. Amazon’s practice of unlawfully charging sales tax is not limited to the Commonwealth of Massachusetts. For instance, Amazon also charges a sales tax on the Item when the billing address is in the State of New York:

Digital Order: August 13, 2021	
Items Ordered Roblox Gift Card - 800 Robux [Includes Exclusive Virtual Item] [Online Game Code] Quantity: 1 Sold By: Amazon.com Services LLC	Price \$10.00 Item(s) Subtotal: \$10.00 ----- Total Before Tax: \$10.00 Tax Collected: \$0.89 ----- Total for this Order: \$10.89
Payment Information	
Payment method [REDACTED]	Item(s) Subtotal: \$10.00 Total Before Tax: \$10.00 Tax Collected: \$0.89 Grand Total: \$10.89
Billing address [REDACTED] NEW YORK, NY 10106-0001 [REDACTED]	

CLASS ACTION COMPLAINT
CASE NO.

BURSOR & FISHER, P.A.
1990 NORTH CALIFORNIA BLVD., SUITE 940
WALNUT CREEK, CA 94596

1 15. Like Massachusetts, New York also prohibits imposing a sales tax on digital
2 goods.⁶ Under New York law, any tax must be authorized by statute,⁷ and digital products such
3 as the Item are not included in the goods or services subject to either sales or use tax.⁸ Further, the
4 New York State Commissioner of Taxation and Finance has explicitly stated that “G[g]ift
5 certificates for a stated dollar amount, whether given away for no consideration or sold to a
6 customer, are not subject to sales tax.”⁹

7 16. Yet, as demonstrated above, Amazon improperly charged a sales tax on a good
8 purchased in New York with a New York billing address.¹⁰

9 17. Upon information and belief, Amazon improperly assesses sales tax on certain
10 digital goods in a number of other states than Massachusetts and New York.

11 18. Amazon knows or should know that it is improperly charging sales tax in these
12 states. Amazon represented to customers that its tax practices were compliant with applicable
13

14
15 ⁶ N.Y. STATE DEP’T OF TAXATION & FIN., REPORT ON THE TAXATION OF THE TELECOM. INDUS. IN
16 N.Y. STATE, at 24 (Oct. 2009), [https://www.tax.ny.gov/pdf/stats/policy_special/](https://www.tax.ny.gov/pdf/stats/policy_special/telecommunications/2009/taxation_of_the_telecommunications_industry_in_ny_state_october_2009.pdf)
17 [telecommunications/2009/taxation_of_the_telecommunications_industry_in_ny_state_october_2009.pdf](https://www.tax.ny.gov/pdf/stats/policy_special/telecommunications/2009/taxation_of_the_telecommunications_industry_in_ny_state_october_2009.pdf).

18 ⁷ See, e.g., *Am. Cablevision of Rochester, Inc. v. Jacobs*, 474 N.Y.S.2d 653, 655 (N.Y. App. Div. 1984).

19 ⁸ See N.Y. Tax L. §§ 1105 (outlining taxable goods under New York law), 1110 (outlining use
20 tax); see also Catherine Chen, *Taxation of Digital Goods & Servs.*, 70 N.Y.U. ANN. SURV.
21 AM. L. 421, 452–53 & n.169 (2015) (identifying New York as among the U.S. states that “either
do not affirmatively impose sales tax on digital content or expressly exempt it from taxation”).

22 ⁹ N.Y. Dep’t of Taxation & Fin., Advisory Op. TSB-A-99(13)S (Mar. 1, 1999), https://www.tax.ny.gov/pdf/advisory_opinions/sales/a99_13s.pdf.

23 ¹⁰ For clarity, the Item was purchased in New York with a New York City billing address. The
24 sales tax for a **tangible** good purchased in New York City is 8.875%, or \$0.89 (4% NYS sales
25 tax + 4.5% NYC sales tax + 0.375% Metropolitan Commuter Transportation District surcharge).
See NEW YORK STATE SALES AND USE TAX, [https://www1.nyc.gov/site/finance/taxes/business-](https://www1.nyc.gov/site/finance/taxes/business-nys-sales-tax.page)
nys-sales-tax.page. But such sales tax should **not** apply to a digital good like the Item.

state and local laws: “The tax rate applied to your order will be the combined state and local rates of the address where your order is delivered to or fulfilled from.”¹¹

19. Digital subscription businesses such as Netflix and Spotify **do not** charge sales tax in Massachusetts or New York for streaming services.

20. Even **Amazon itself** does not charge sales tax for other digital goods, such as movies rented or purchased through its Amazon Prime video service:

Digital Order: August 13, 2021	
Items Ordered	Price
A Quiet Place Part II (4K UHD)(Prime Video)	\$5.99
By: John Krasinski, Emily Blunt, Millicent Simmonds ...	
Quantity: 1	
	Item(s) Subtotal: \$5.99
	Total Before Tax: \$5.99
	Tax Collected: \$0.00
	Total for this Order: \$5.99

Payment Information	
Payment method	Item(s) Subtotal: \$5.99
Billing address	Total Before Tax: \$5.99
NEW YORK, NY 10069-0435	Tax Collected: \$0.00
	Grand Total: \$5.99

21. In fact, Amazon inconsistently does not charge sales tax on certain digital gift cards, as can be seen below:

Digital Order: September 3, 2021	
Items Ordered	Price
Assassin's Creed Valhalla: Small Helix Credits - P55 [Digital Code]	\$9.99
Quantity: 1	
Sold By: Amazon.com Services LLC	
	Item(s) Subtotal: \$9.99
	Total Before Tax: \$9.99
	Tax Collected: \$0.00
	Total for this Order: \$9.99

Payment Information	
Payment method	Item(s) Subtotal: \$9.99
Billing address	Total Before Tax: \$9.99
NEW YORK, NY 10106-0001	Tax Collected: \$0.00
	Grand Total: \$9.99

¹¹ <https://www.amazon.com/gp/help/customer/display.html?nodeId=202036190>

1 22. Further, even if Amazon were ignorant of state tax laws, Amazon's assessment of
2 sales tax would still violate Amazon's contract with customers because Amazon explicitly
3 represents that "No tax is charged when purchasing gift cards."¹²

4 23. Accordingly, Amazon willfully and knowingly overcharged its subscribers a false
5 and unlawful sales tax on their purchases of digital and gift card items. Amazon falsely
6 represented that the tax charges imposed on purchases were consistent with the laws of the
7 relevant states of purchase, and falsely represented that "[n]o tax is charged while purchasing gift
8 cards." Although Amazon claims to regularly review its billing and collection practices for tax
9 compliance purposes, Amazon engaged in a uniform, years-long practice of charging a "sales
10 tax" on numerous purchases of digital items and gift cards from its marketplace in jurisdictions
11 that exempt taxation of those products.
12

13 24. Worse, it is unclear if Amazon has remitted the unlawfully collected "sales tax" to
14 state authorities, potentially recouping these overcharges in an effort to maximize profits at their
15 subscribers' expense and under the guise of a state-imposed tax.
16

17 25. Amazon's unlawful practice has harmed Plaintiff and all members of the Classes
18 in precisely the same way. On a standard and uniform basis, Amazon charges users in several
19 U.S. states a sales taxes on numerous digital and gift card products available on its website, even
20 though digital and gift card products in many of those states are not taxable, Amazon has
21 collected millions of dollars in overcharges on these types of purchases.
22
23
24

25 ¹² <https://www.amazon.com/gp/help/customer/display.html?nodeId=202036190>

1 26. Amazon's overcharges were material to Plaintiff and all other members of the
 2 Classes. While the \$0.63 overcharge to Plaintiff is small, Amazon has repeated this process
 3 potentially millions of times, including on more expensive items. For example, if Plaintiff had
 4 instead purchased the "Roblox Gift Card - 10000 Robux [Includes Exclusive Virtual Item]
 5 [Online Game Code]" for \$100, she would have paid a \$6.25 sales tax.

6 27. Amazon has not reimbursed Plaintiff or members of the Classes for the unlawful
 7 taxes it collected. And, despite its ongoing legal compliance representations and the clear tax
 8 exemption for digital goods in several U.S. states, Amazon's practice of charging purchasers of
 9 specific digital goods a purported sales tax when no sales tax is in fact owed is still ongoing.
 10

11 28. Further, Plaintiff and Class members did not expect Amazon to assess a "sales
 12 tax" on their digital purchases that is not actually required by law, and they would not have paid
 13 the sales tax on their purchases if such charge had not been included automatically by Amazon.
 14 Nor would Plaintiff and members of the Classes have agreed to pay over 6% more for each
 15 purchase if they had known that the purported sales tax collected was not owed under state law
 16 and possibly not remitted to state authorities.
 17

18 29. Plaintiff brings this action on behalf of herself individually and all others similarly
 19 situated to challenge Amazon's breach of contract and its willful and knowing unlawful,
 20 deceptive, and fraudulent overcharging practices. Plaintiff seeks all available compensatory,
 21 statutory, and punitive damages, and reasonable attorney's fees and costs.
 22

THE PARTIES

23 30. Plaintiff Deb Chaves resides in Raynham, Massachusetts and is a citizen of
 24 Massachusetts. Chaves purchased at least two digital gift card items, on the dates of August 3,
 25

26 CLASS ACTION COMPLAINT
 27 CASE NO.

BURSOR & FISHER, P.A.
 1990 NORTH CALIFORNIA BLVD., SUITE 940
 WALNUT CREEK, CA 94596

2021 and August 27, 2021, respectively, upon which she was assessed a 6.25% sales tax in violation of both Massachusetts law and her agreement with Amazon.

31. Defendant Amazon.com, Inc. is a Delaware corporation with its corporate headquarters and principal place of business located in Seattle, Washington.

JURISDICTION AND VENUE

32. Jurisdiction is proper in this Court pursuant to 28 U.S.C. § 1332(d)(2) because this is a class action in which at least one member of the class is a citizen of a state different from defendant, the amount in controversy exceeds \$5 million, exclusive of interest and costs, and the proposed class contains more than 100 members.

33. The Court has general personal jurisdiction over Amazon because Amazon maintains its principal place of business in this District. The Court also has personal jurisdiction over Amazon because Amazon's "Conditions of Use" states that "Any dispute or claim relating in any way to your use of any Amazon Service will be adjudicated in the state or Federal courts in King County, Washington, and you consent to exclusive jurisdiction and venue in these courts."¹³

34. Venue is proper in this District pursuant to 28 U.S.C. § 1391(b)(1) because Amazon resides in this District.

CLASS ACTION ALLEGATIONS

35. This action is brought by Plaintiff individually and on behalf of the following Nationwide Classes pursuant to Federal Rules of Civil Procedure 23(b)(3).

¹³ https://www.amazon.com/gp/help/customer/display.html?nodeId=508088&ref_=footer_cou

1 **The Digital Good Class**, defined as: All persons or entities who (1)
2 paid sales tax on a digital good sold on Amazon.com, and (2) purchased
3 the digital good with a billing address in any state where the digital good
4 should have been exempt from sales tax.

5 **The Gift Card Class**, defined as: All persons or entities residing in the
6 United States who paid sales tax on the purchase of a gift card sold on
7 Amazon.com.

8 36. Plaintiff also brings this action individually and on behalf of the following
9 Massachusetts Subclasses pursuant to Federal Rules of Civil Procedure 23(b)(3):

10 **The Massachusetts Digital Good Subclass**, defined as: All persons or
11 entities who (1) paid sales tax on a digital good sold on Amazon.com,
12 and (2) purchased the digital good with a billing address located in the
13 Commonwealth of Massachusetts.

14 **The Massachusetts Gift Card Subclass**, defined as: All persons or
15 entities residing in Massachusetts who paid tax on a purchase of a gift
16 card sold on Amazon.com.

17 37. Collectively, the Nationwide Classes and the Massachusetts Subclasses are
18 referred to as the “Classes.”

19 38. Excluded from the Classes are Amazon; any of its officers, directors, or
20 employees; and its legal representatives, successors, and assigns.

21 39. Plaintiff reserves the right to expand, limit, modify, or amend the class
22 definitions, including the addition of one or more subclasses, in connection with her motion for
23 class certification, or at any other time, based on, inter alia, changing circumstances and new
24 facts obtained.

25 40. **Numerosity.** The members of the proposed Classes are geographically dispersed
26 throughout the United States and are so numerous that individual joinder is impracticable. Upon
27 information and belief, Plaintiff reasonably estimates that there are hundreds of thousands of

1 individuals that are members of the proposed Classes. Although the precise number of proposed
2 members are unknown to Plaintiff, the true number of members of the Classes are known by
3 Defendant. Members of the Classes may be notified of the pendency of this action by mail
4 and/or publication through the distribution records of Defendant and third-party retailers and
5 vendors.

6 41. **Typicality.** The claims of the representative Plaintiff are typical of the claims of
7 the Classes in that the representative Plaintiff, like all members of the Classes, purchased a
8 digital good that should have been exempt from sales tax, but was nonetheless improperly
9 charged a sales tax by Amazon. The representative Plaintiff, like all members of the Classes, has
10 been damaged by Defendant's misconduct in the very same way as the members of the Classes.
11 Further, the factual bases of Defendant's misconduct are common to all members of the Classes
12 and represent a common thread of misconduct resulting in injury to all members of the Classes.
13

14 42. **Existence and predominance of common questions of law and fact.** Common
15 questions of law and fact exist as to all members of the Classes and predominate over any
16 questions affecting only individual members of the Classes. These common legal and factual
17 questions include, but are not limited to, the following:
18

- 19 (a) whether Amazon improperly assessed a sales tax on digital
20 goods purchased by Plaintiff and members of the Classes;
21 (b) whether the assessment of a sales tax on digital goods violates
22 the laws of the Commonwealth of Massachusetts and the laws
23 of other states;
24

- (c) whether Amazon remitted the collected tax overcharges to the appropriate state taxing authorities;
- (d) whether Amazon act knowingly and/or willfully;
- (e) whether Amazon breach its contract with consumers by charging an inapplicable sales tax; and
- (f) whether Plaintiff and members of the Classes entitled to damages, restitution, equitable relief, statutory damages, exemplary damages, and/or other relief.

43. **Adequacy of Representation.** Plaintiff will fairly and adequately protect the interests of the Classes. Plaintiff has retained counsel who are highly experienced in complex consumer class action litigation, and Plaintiff intends to vigorously prosecute this action on behalf of the Classes. Plaintiff has no interests that are antagonistic to those of the Classes.

44. **Superiority.** A class action is superior to all other available means for the fair and efficient adjudication of this controversy. The damages or other financial detriment suffered by members of the Classes are relatively small compared to the burden and expense of individual litigation of their claims against Defendant. It would, thus, be virtually impossible for members of the Classes, on an individual basis, to obtain effective redress for the wrongs committed against them. Furthermore, even if members of the Classes could afford such individualized litigation, the court system could not. Individualized litigation would create the danger of inconsistent or contradictory judgments arising from the same set of facts. Individualized litigation would also increase the delay and expense to all parties and the court system from the issues raised by this action. By contrast, the class action device provides the benefits of

adjudication of these issues in a single proceeding, economies of scale, and comprehensive supervision by a single court, and presents no unusual management difficulties under the circumstances.

45. In the alternative, the Classes may be certified because:

- (a) the prosecution of separate actions by individual members of the Classes would create a risk of inconsistent or varying adjudication with respect to individual members of the Classes that would establish incompatible standards of conduct for the Defendant;
- (b) the prosecution of separate actions by individual members of the Classes would create a risk of adjudications with respect to them that would, as a practical matter, be dispositive of the interests of other members of the Classes not parties to the adjudications, or substantially impair or impede their ability to protect their interests; and/or
- (c) Defendant has acted or refused to act on grounds generally applicable to the Classes as a whole, thereby making appropriate final declaratory and/or injunctive relief with respect to the members of the Classes as a whole.

CAUSES OF ACTION

COUNT I

Breach of Contract

43. Plaintiff incorporates by reference and re-alleges each and every allegation set forth above as though fully set forth herein.

44. Plaintiff brings this claim individually and behalf of the members of the proposed Classes against Defendant.

45. Plaintiff brings this claim under Washington law in accordance with the Amazon Conditions of Use.

1 46. Defendant entered into contracts with Plaintiff and members of the Classes
2 (pursuant to Amazon's Conditions of Use) to provide goods in the form of gift cards and other
3 digital or intangible items in exchange for a set amount of money.

4 47. Plaintiff and members of the Classes paid for their purchases of digital goods and
5 therefore performed their obligations under their contract with Amazon.

6 48. Under the Conditions of Use, Plaintiff and members of the Digital Goods Class
7 and Massachusetts Digital Goods Subclass did not agree to pay non-applicable, improperly
8 charged state sales taxes.
9

10 49. Defendant breached these contracts by assessing a sales tax on the purchases of
11 digital goods made by Plaintiff and members of the Digital Goods Class and Massachusetts
12 Digital Goods Subclass, even though said digital good were not subject to sales tax under state
13 law.

14 50. Similarly, Plaintiff and members of the Gift Card Class and Massachusetts Gift
15 Card Subclass did not agree to pay taxes on gift cards, which Amazon represented were not
16 subject to tax.
17

18 51. Defendant also breached these contracts by assessing a sales tax on the purchases
19 of gift cards made by Plaintiff and members of the Gift Card Class and Massachusetts Gift Card
20 Subclass, even though Amazon represents in its Conditions of Use that it does not charge a sales
21 tax on the purchase of gift cards.
22

23 52. As a direct and proximate result of Amazon's breaches, Plaintiff and members of
24 the Classes have sustained damages in an amount to be determined at trial.
25

COUNT II
Violation Of Washington Consumer Protection Act (“WCPA”)
RCW §§ 19.86.010, *et seq.*)

53. Plaintiff incorporates by reference and re-alleges each and every allegation set forth above as though fully set forth herein.

54. Plaintiff brings this claim individually and behalf of the members of the proposed Classes against Defendant.

55. Plaintiff brings this claim under Washington law in accordance with the Amazon Conditions of Use.

56. Plaintiff and Class Members are “persons” within the meaning of Washington Consumer Protection Act, RCW 19.86.010(1).

57. Defendant engaged in deceptive acts that occurred in trade or commerce by conduct set forth above. These deceptive acts include the representation that the “taxes” charged to Plaintiff and members of the Classes were “sales tax” in accordance with applicable state laws.

58. These deceptive acts also include Amazon’s representation that “[n]o tax is charged when purchasing gift cards.”

59. Defendant’s deceptive acts and practices have occurred in trade or commerce because they “include the sale of assets or services.” RCW 19.86.101(2).

60. The WCPA is applicable to Plaintiff and all members of the putative Classes because Amazon’s Conditions of Use state, “By using any Amazon Service, you agree that applicable federal law, **and the laws of the state of Washington, without regard to principles**

1 **of conflict of laws, will govern these Conditions of Use and any dispute of any sort that**
 2 **might arise** between you and Amazon.”¹⁴

3 61. Defendant’s deceptive acts or practices have impacted the public interest because
 4 they have injured Plaintiff and thousands of Amazon customers by representing that the “taxes”
 5 charged by Amazon were the result of properly assessed “sales tax.”

6 62. Defendant deceived Plaintiff and members of the Classes by representing that the
 7 “taxes” charged by Amazon were the result of properly assessed “sales tax.”
 8

9 63. Plaintiff and members of the Classes lost money or property as a result of
 10 Defendants’ WCPA violations because Plaintiff and members of the Classes did not agree to pay
 11 non-applicable, improperly charged state taxes.

12 64. When Amazon charged Plaintiff and members of the Classes additional monies
 13 attributable to sales tax even though the purchases of digital goods were not taxable under and
 14 were not imposed by state law, Amazon charged an inapplicable tax that Plaintiff and members
 15 of the Classes did not agree to pay.
 16

17 65. Defendant’s wrongdoing is continuing in nature and represents an ongoing threat
 18 to Plaintiff and members of the Classes, particularly because Defendant continues to charge non-
 19 applicable, improperly charged state taxes. Thus, Plaintiff, members of the Classes, and any
 20 member of the public at large who purchases digital items in the future are suffering and will
 21 suffer continuing, immediate, and irreparable injury absent the issuance of injunctive and
 22 equitable relief.
 23

24 ¹⁴ <https://www.amazon.com/gp/help/customer/display.html/?nodeId=GLSBYFE9MGKKQXXM>
 25 (emphasis added)

66. Plaintiff and members of the Classes are entitled to recover actual damages, treble damages, and injunctive and equitable relief. In addition, Plaintiff and members of the Classes are entitled to recover attorneys' fees and costs pursuant to RCW 19.86.090.

PRAYER FOR RELIEF

WHEREFORE, Plaintiffs respectfully request, individually and on behalf of the alleged Classes, that the Court enter judgment in their favor and against Defendant as follows:

- (a) For an order certifying the Classes under Rule 23 of the Federal Rules of Civil Procedure and naming Plaintiff as the representative for the Classes and Plaintiff's attorneys as Class Counsel;
- (b) For an order declaring the Defendant's conduct violates the causes of action referenced herein;
- (c) For an order finding in favor of Plaintiff and the Classes on all counts asserted herein;
- (d) For compensatory, statutory, and punitive damages in amounts to be determined by the Court and/or jury;
- (e) For prejudgment interest on all amounts awarded;
- (f) For an order of restitution and all other forms of equitable monetary relief;
- (g) For injunctive relief as pleaded or as the Court may deem proper; and
- (h) For an order awarding Plaintiff and the Classes their reasonable attorneys' fees and expenses and costs of suit.

DEMAND FOR JURY TRIAL

Pursuant to Federal Rule of Civil Procedure 38(b), Plaintiff demands a trial by jury on all claims asserted in this complaint so triable.

1 Dated: September 7, 2021

Respectfully submitted,

2 **CARSON NOEL PLLC**

3 By: /s/ Wright A. Noel

4 Wright A. Noel

5 20 Sixth Avenue NE

Issaquah, WA 98027

6 Telephone: (425) 837-4717

7 Facsimile: (425) 837-5396

E-Mail: wright@carsonnoel.com

8 **BURSOR & FISHER, P.A.**

9 L. Timothy Fisher (*Pro Hac Vice Forthcoming*)

10 1990 N. California Blvd., Suite 940

Walnut Creek, CA 94596

11 Telephone: (925) 300-4455

Facsimile: (925) 407-2700

12 E-Mail: ltfisher@bursor.com

13 **BURSOR & FISHER, P.A.**

14 Max S. Roberts (*Pro Hac Vice Forthcoming*)

Matthew A. Girardi (*Pro Hac Vice Forthcoming*)

15 888 Seventh Avenue, Third Floor

New York, NY 10019

16 Telephone: (646) 837-7150

Facsimile: (212) 989-9163

17 E-Mail: mroberts@bursor.com

mgirardi@bursor.com


18 *Attorneys for Plaintiff*

25
26 CLASS ACTION COMPLAINT
CASE NO.

BURSOR & FISHER, P.A.
1990 NORTH CALIFORNIA BLVD., SUITE 940
WALNUT CREEK, CA 94596

UNITED STATES DISTRICT COURT

for the

Western District of Washington DEBBIE CHAVES, on behalf of herself and all others
similarly situated,

Plaintiff(s)

v.

AMAZON.COM, INC.

Defendant(s)

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)*Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Wright A. Noel
Carson & Noel PLLC
20 Sixth Avenue NE
Issaquah, WA 98027

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

DEBBIE CHAVES, on behalf of herself and all others
similarly situated.

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Wright A. Noel, Carson Noel PLLC 20 Sixth Avenue NE
Issaquah, WA 98027; (425) 395-7786

DEFENDANTS

AMAZON.COM, INC.

County of Residence of First Listed Defendant _____
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff ☒ 3 Federal Question (U.S. Government Not a Party)
- ☐ 2 U.S. Government Defendant ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|---------------------------------------|----------------------------|---|----------------------------|---------------------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input checked="" type="checkbox"/> 4 |
| Citizen of Another State | <input checked="" type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 INTELLECTUAL PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark <input type="checkbox"/> 880 Defend Trade Secrets Act of 2016 SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692) <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input checked="" type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation - Transfer ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
28 U.S.C. § 1332(d)(2)
Brief description of cause:
Breach of Contract

VII. REQUESTED IN COMPLAINT:

☒ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☒ Yes ☐ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE _____ DOCKET NUMBER _____

DATE

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44**Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
 - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here. United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
- PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service.
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

ClassAction.org

This complaint is part of ClassAction.org's searchable class action lawsuit database and can be found in this post: [Class Action Alleges Amazon Improperly Charged Sales Tax on Tax-Exempt Gift Cards, Digital Goods](#)
