

**Brandon Shollenberger**  
3580 Broad Vista St NW  
Apt #2  
Uniontown, OH, 44685  
**Plaintiff**

v.  
**Majors Management LLC**  
1255 Lakes Pkwy,  
Lawrenceville, GA 30043  
**Defendant**

CASE NO.

JUDGE

**COMPLAINT**

Plaintiff, Brandon Shollenberger, upon personal knowledge as to its own acts and beliefs, and upon information and belief brings this action seeking declaratory and injunctive relief against Majors Management LLC (“Defendant” or “Majors”), alleges as follows:

## **I. INTRODUCTION**

1. Plaintiff began working at a gas station In January 2025. In July 2025, Defendant bought the store along with dozens more in the area, keeping Plaintiff and other employees on. In February 2026, after months of complaints, Plaintiff gave notice of his resignation with a letter that concluded, "I just know I've never felt comfortable charging my customers fake sales tax and figure this is probably the last chance I'll ever get to try to do anything about the issue. Might as well take a shot."

2. That was not enough to get the Defendant to stop charging customers fake sales tax. This lawsuit is the next step.

## **II. JURISDICTION AND VENUE**

3. This Court has jurisdiction over this matter pursuant to R.C. 2721.02(A), which authorizes the Court to “declare rights, status, and other legal relations whether or not further relief is or could be claimed.”

4. This Court has personal jurisdiction over Defendant as it conducts business in Ohio, purposefully directs or has directed its actions toward Ohio, and/or has the requisite minimum contacts with Ohio necessary to constitutionally permit the Court to exercise jurisdiction over it.

5. Venue is proper in Summit County pursuant to Civ.R. 3(B)(2) and Civ.R. 3(B)(3). Majors has conducted, is conducting, and will conduct, and/or has directed, is directing, and will direct, activity that gave rise to the Plaintiff's request for declaratory relief in Summit County, and part of the need for declaratory relief arose in, and will have an impact in Summit County.

### **III. Statement of Facts**

6. In mid-July, during the first week Plaintiff worked for Defendant, Plaintiff noticed differences in taxes being charged to customers. All items which had been exempt from sales tax under previous ownership, such as many food items, were now being sold with tax applied.

7. Plaintiff raised this issue with immediately and was told by multiple employees of Defendants company it was a problem caused by the newness of the ownership and would be worked on.

8. On August 1st, Ohio began its Ohio Sales Tax Holiday. During this holiday, most items in the state would be exempt from sales tax. For several days after, Plaintiff observed sales tax be charged on all items in the store, personally observing thousands of dollars worth of merchandise be charged with tax despite being exempt from sales tax. When Plaintiff complained, he was informed there was nothing that could be done and the company was "working on it."

9. After some number of days, Plaintiff observed the tax exemption of the holiday was being properly honored and hoped this would resolve the issue of improper taxation at the store.

Plaintiff could not have been more wrong. On August 15th, the tax holiday ended. Sales tax was immediately applied to items exempt from sales tax.

10. Over the next months, the sets of items charged with tax and without tax would frequently change without notice. Plaintiff was unable to discern any pattern or reason as to what items were and were not taxed, and attempts to address the issue with Defendant were routinely rebuffed with the common refrain of "they're working on it."

11. This was as much an answer Plaintiff ever received while reporting the issue via in-person communication to, amongst others, the store's manager, the store's District Manager, the Vice President of Mergers and Integration and the Senior Vice President of Human Resources.

12. Other attempts at reporting this issue were made via e-mail on multiple occasions. Some were done of Plaintiff's own initiative. Others were done upon instruction by his direct report after they informed Plaintiff the company's charging of sales tax on items exempt from sales tax was being discussed on social media.

13. During these efforts, Plaintiff was able to provide the exact cause of the problem and provide a solution to it which could be readily implemented with minimal effort. The only response Plaintiff ever received was to be chided for over-stepping his bounds as he was "only an assistant manager."

14. On February 9th, after seven months of employment, Plaintiff submitted a letter informing Defendant he was resigning effective as of the 28th. This detailed his understanding of why customers were being charged sales tax on items exempt from sales tax and pleaded with the company to stop its unlawful activity. No response was given.

15. However, several days later many items Plaintiff had personally reported as being improperly taxed were no longer taxed. Plaintiff's direct report informed him the company had

"fixed" the problem, and that any remaining items being taxed were correctly taxed as the company's policy was Ohio's law says any "prepared food" should be taxed.

16. After less than ten minutes looking online via his phone at work, Plaintiff was able to reference Ohio Revised Code 5709.02(B)(2) which explicitly states items exempt from sales tax include "food for human consumption off the premises where sold." Plaintiff received no response to this reference other than a shrug.

17. Plaintiff has received no further communication on this issue from anyone at the company. Over the next and last two weeks at the company, Plaintiff was able to personally observe over 20 unique items still be improperly charged with sales tax despite being exempt from sales tax. In this period, Plaintiff was able to document over \$300 worth of sales of these items.

18. With a sales tax of 6.75%, that is over \$20 in "sales tax" Plaintiff documented be charged by the company after Plaintiff was explicitly told the decision to charge that "tax" was intentional. Plaintiff's ability to document information about sales while working was limited. Plaintiff is also only one employee in one of dozens of stores. The amount of fake sales tax collected by the Defendant is unknowable.

#### **IV. Interlude**

19. Plaintiff has no knowledge or comprehension of Defendant's motives. One presumes, or at least hopes, Defendant has remitted all excess sales tax it collected to the government as to do otherwise would quite possibly be to commit tax fraud.

20. To dispel concerns of nefariousness by Defendant, Plaintiff suggests instead Defendant as a company possesses an extreme level of incompetence. Three examples, while perhaps not legally relevant, may speak to this character:

### **Failure to Collect State Sales Tax**

21. On or about December 5<sup>th</sup>, 2025, an update to Plaintiff's store computer systems caused the store to stop collecting the 5.75% state sales tax on virtually all items while continuing to collect the 1% local sales tax.

22. The details of what had changed and thus the source of the problem were initially unknown so staff and customers at the store were greatly confused. The issue was promptly reported with the only response being the oft-repeated chorus of they are "working on it."

23. After many days of confusion, Plaintiff investigated matters personally. Reviewing the computer system on the store's registers eventually allowed Plaintiff to identify the source of the problem, finding that for all tax groups aside from THC and kratom products, state sales tax had been set to 0%.

24. After finding the source of the problem and confirming fixing it required nothing more than typing 5.75% instead of 0%, Plaintiff reported his findings in detail to the company via e-mail. The person handling the report forwarded it to the Senior Manager of Retail Accounting, who responded, "1% should be an additional charge because the local municipality has tax on Food and Bev. 7% is the state rate so 8% should be the tax rate on dispensed beverage."

25. It is unclear how this response might address concerns the company was failing to charge any state sales tax. That said, Ohio state sales tax is 5.75% not 7% and the local municipality tax is on all items not exempt from sales tax rather than "on Food and Bev." In actual fact, a large portion of food and beverage in Ohio is not taxed at all. As is the point underlying this lawsuit.

26. Fortunately, Plaintiff's efforts eventually led to the problem being resolved. Plaintiff was then able to document the impact of the problem was such that thousands of dollars in sales tax

had not been collected. Plaintiff presumes, or at least hopes, Defendant paid the government those taxes anyway.

### **Negative Taxes**

27. Prior to the previous example, in November, 2025, Plaintiff discovered and reported the unusual fact Defendant was charging negative sales tax on some transactions. This was part of a larger pattern Plaintiff observed for weeks in which taxes were calculated inconsistently.

28. The problem stemmed from how taxes were applied when deals involving multiple items were involved. Defendant's system would apply discounts to individual items involved in deals to bring the total price to the correct deal price. Which item received what discount would thus impact tax calculations if some items were exempt and others not.

29. There is a simple and obvious way to do these calculations. On the store's self checkout system, discounts were applied to items in proportion to their contribution to the total price. This worked perfectly well.

30. For whatever reason, registers manned by humans used a different approach. When a \$3.39 bag of chips was rang up with a \$2.29 hot dog and \$1.59 fountain drink, the total price was \$7.27. This was part then discounted to \$3 as a meal deal by applying a \$2.14 discount to the hot dog and a \$2.13 discount to the fountain drink. No discount was applied to the bag of chips.

31. Because the \$2.13 discount applied to the \$1.59 fountain drink made its individual price a negative \$0.54 cents, it's contribution to sales tax calculations was a negative \$0.04. Because chips and hot dogs are exempt from sales tax, the final result was the \$3 meal deal got discounted to \$2.96 by virtue of **applying a negative tax**.

32. This is just one of many inconsistent and unusual tax calculations Plaintiff observed and reported while working for the Defendant. In fact, it's been common knowledge within the

company and customer base \$0.79 fountain drinks cost \$0.84 if one uses self-checkout but \$0.85 if one uses the standard register due to a difference in how taxes are calculated.

33. It is unclear why taxes should be calculated differently between two systems located within five feet of one another in the same store, but the idea of giving customers the government's tax money by charging negative sales tax is something Plaintiff thinks should be applauded.

### **Charging Incorrect Gas Prices**

34. In winter of 2025, Defendant began advertising lower fuel prices for customers who pay with cash. The idea is cash payments save Defendant processing fees so they pass part of the savings on. Initially it was a 10 cents per gallon discount, but later it was raised to a 15 cents per gallon discount.

35. This has been a popular program and Plaintiff approves of it. There is a problem though. The self checkout system used by the store does not apply this discount. Any customer who pays for fuel with cash via self checkout gets charged 15 cents more per gallon than they are promised.

36. This was discovered when within days of the program being implemented, customers began reporting problems. Plaintiff decided to investigate after being told by two customers they were charged an incorrect price, and with minimal effort, Plaintiff confirmed the problem. Plaintiff reported it. Nothing has happened.

37. Prior to his resignation, Plaintiff personally witnessed thousands of dollars in cash purchases of fuel be made on the self checkout system. Every gallon purchased that way had 15 cents added to its price because Defendant falsely advertised a discount that system does not apply.

## Conclusion

38. Some unlawful actions by Defendant, such as failing to collect any state sales tax for weeks or charging negative sales tax, saved customers money. Other unlawful actions by Defendant, such as failing to provide advertised discounts or collecting sales tax on items exempt from sales tax, cost customers money.

39. Plaintiff has no way of knowing what overall impact these unlawful actions have had on Defendant's finances or what taxes Defendant has and has not remitted to the government. However, none of these actions seem like calculated decisions of nefarious ne'er-do-wells seeking to steal from the masses. They just seem stupid.

40. Regardless of reason or motivation, Defendant has consistently and systematically charged sales tax on items exempt from sales tax. Plaintiff was unable to get Defendant to stop charging fake sales via any means available as an employee. Now that he is no longer an employee, Plaintiff turns to the courts.

**WHEREFORE**, the Plaintiff respectfully requests that the Court grant judgment in his favor against Defendant Majors Management LLC as follows:

- I. Declare Majors Management LLC has a duty to accurately charge sales tax in accordance to Ohio law, particularly in regard to items exempt from sales tax as described in Section 5739.02(2)(B)(2);
- II. Permanently enjoin Majors Management LLC from collecting sales tax on "sales of food for human consumption off the premises where sold";
- III. Order such further under R.C. 2721.09 as the Court deems necessary to effectuate the judgment in favor of the Plaintiff; and,
- IV. The costs of this action and such further relief as the Court deems just and equitable.

Respectfully submitted,

Brandon Shollenberger

/s/ Brandon Shollenberger  
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