UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF LOUISIANA

TRINESE RAQUEL SCOTT WILSON, individually and on behalf of all others similarly situated, *Plaintiff*, v. LEVI STRAUSS & CO., *Defendant*.	Case No. 2:26-cv-01904 **CLASS ACTION COMPLAINT** **JURY DEMAND**

CLASS ACTION COMPLAINT

Plaintiff Trinese Raquel Scott Wilson ("Plaintiff") brings this Class Action Complaint individually and on behalf of all others similarly situated, against Defendant Levi Strauss & Co. ("Defendant" or "Levi's"). Plaintiff alleges the following upon information and belief based on the investigation of counsel, except as to those allegations that specifically pertain to Plaintiff, which are alleged upon personal knowledge.

PARTIES, JURISDICTION & VENUE

1. **Plaintiff Trinese Raquel Scott Wilson** is a resident and citizen of Gretna, Jefferson Parish, Louisiana. On or about February 22, 2026, Plaintiff Wilson purchased Levi's-branded apparel (Order No. 304371174) online via levi.com for $85.54. The order consisted of Levi's apparel items including "BAGGY DAD JORT I TOLD YOU" (Style: 000MJ0002) for $39.98, "BAGGY DAD JORT BOSS BUSINESS SHORT" (Style: 000MJ0003) for $35.98, and "BAGGY DAD JORT PICK SIDES SHORT" (Style: 000MJ0000) for $52.98,

shipped to her home in Gretna, LA. The products were Levi's-branded apparel imported into the United States and distributed for sale to consumers through Defendant's retail distribution channels. Upon information and belief, the purchase price Plaintiff Wilson paid included tariff-related costs that Defendant passed through into the consumer price for Levi's-branded goods. Plaintiff Wilson would not have paid the tariff-inflated price, or would have paid less, had Defendant not passed the cost of the IEEPA tariffs on to consumers and retained the tariff-related benefit.

2. **Defendant Levi Strauss & Co.** is a Delaware corporation with its corporate headquarters and principal place of business located at Levi's Plaza, 1155 Battery Street, San Francisco, California 94111. Defendant is registered to do business in Louisiana and may be served via its registered agent, Corporation Service Company, 501 Louisiana Avenue, Baton Rouge, LA 70802.

3. Defendant Levi Strauss & Co. is responsible for the design, marketing, distribution, and sale of Levi's-branded jeans, shorts, skirts, tops, and accessories for men, women, and children. A substantial portion of Defendant's products are imported goods subject to IEEPA tariffs imposed by the United States government.

4. This Court has subject matter jurisdiction over this action under the Class Action Fairness Act (CAFA), 28 U.S.C. § 1332(d)(2). The amount in controversy exceeds $5 million, exclusive of interest and costs. At least one class member and Defendant are citizens of different states, and there are over 100 putative Class Members.

5. This Court has personal jurisdiction over Defendant pursuant to La. R.S. § 13:3201 because Defendant purposefully avails itself of the privilege of conducting business in Louisiana,

markets and sells products to consumers in Louisiana, and the cause of action accrued directly from transactions in Gretna, Louisiana.

6. Venue is proper in the Eastern District of Louisiana pursuant to 28 U.S.C. § 1391(b)(2) because a substantial part of the events, acts, and omissions giving rise to Plaintiff's claims occurred in Jefferson Parish, Louisiana, within this District.

FACTUAL ALLEGATIONS

7. Plaintiff incorporates by reference and re-alleges each and every allegation set forth in the foregoing paragraphs as though fully set forth herein.

8. Defendant Levi Strauss & Co. is a global apparel company founded in 1853 in San Francisco, California. Defendant is one of the world's largest brand-name apparel companies and a global leader in denim apparel, operating extensive wholesale, retail, and e-commerce networks across the United States.

9. Defendant's products sold in the United States are manufactured primarily through a global network of third-party suppliers, contract manufacturers, and overseas production facilities located across Asia, Latin America, and other international regions.

10. The vast majority of Defendant's footwear, denim, skirts, and apparel sold in the United States are imported goods brought through United States ports of entry.

11. Upon information and belief, Levi's-branded products are imported into the United States from numerous countries affected by IEEPA tariffs, including China, Vietnam, Cambodia, Mexico, and other foreign countries in Defendant's global supply chain.

12. Under U.S. customs law, importers of record are responsible for paying tariffs when goods enter the United States. Upon information and belief, Defendant, directly or through its affiliates, agents, suppliers, logistics providers, and/or United States retail distribution channels, paid or bore IEEPA tariff-related costs on Levi's-branded products imported into

the United States and subsequently incorporated those tariff-related costs into the retail prices charged to United States consumers.

13. In or around February 2025, President Donald Trump invoked the International Emergency Economic Powers Act ("IEEPA") to impose sweeping tariffs on foreign imports. These tariffs sharply increased the cost of importing apparel and consumer goods into the United States, especially for apparel companies like Defendant that depend heavily on international manufacturing.

14. The cost of these IEEPA tariffs was passed on to Plaintiff and Class Members through higher, tariff-inflated retail prices paid for Levi's-branded goods sold in the United States.

15. On February 20, 2026, the Supreme Court of the United States held that IEEPA does not authorize the President to impose tariffs and that such tariffs were unlawful and imposed without statutory authority. *Learning Resources, Inc. v. Trump*, 607 U.S. ___ (2026). This ruling invalidated tariffs imposed under the IEEPA and established that commercial importers of record are entitled to pursue refunds of duties paid under the unlawful tariff regime.

16. Upon information and belief, U.S. Customs and Border Protection (CBP) officially ended all collection of IEEPA tariffs effective 12:00 AM Eastern Standard Time on February 24, 2026.

17. Defendant has retained the increased prices paid by Plaintiff and Class Members attributable to the IEEPA-imposed tariff cost pass-through, despite being eligible to seek or receive refunds of those unlawful tariffs from the U.S. government. To date, Defendant has not established any mechanism or refund process to return tariff refunds or passed-through price premiums to the consumers who bore the ultimate economic burden.

18. Plaintiff and Class Members paid tariff-inflated prices to Defendant, but Defendant now seeks to retain both the consumer pass-through amounts and any potential government refund of the same unlawful tariff charges.
19. Defendant was not authorized by contract, statute, or law to retain monies derived from price-premium increases attributed to IEEPA's unlawful tariffs. Defendant was unjustly enriched by collecting and retaining money attributed to increased pricing because of the IEEPA tariffs once those tariffs were declared illegal.
20. Plaintiff and Class Members suffered economic injury as a direct result of Defendant's conduct, including payment of an unlawful tariff-related price premium.

CLASS ALLEGATIONS

20. Plaintiff incorporates by reference and re-alleges each and every allegation set forth in the foregoing paragraphs as though fully set forth herein.
21. Plaintiff brings this class action on behalf of herself and on behalf of all others similarly situated, pursuant to Federal Rules of Civil Procedure 23(a), 23(b)(1), 23(b)(2), and 23(b)(3). The classes Plaintiff seeks to represent are defined as:

> **Nationwide Class:** All persons in the United States who, within the applicable statute of limitations period, purchased goods from Defendant (or through Defendant's authorized distribution channels) and paid higher prices for those goods as a result of tariffs imposed pursuant to the International Emergency Economic Powers Act, and who have not been refunded the tariff-related price premium.
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> **Louisiana Subclass:** All persons in the State of Louisiana who, within the applicable statute of limitations period, purchased goods from Defendant (or through Defendant's authorized distribution channels) and paid higher prices for

those goods as a result of tariffs imposed pursuant to the International Emergency Economic Powers Act, and who have not been refunded the tariff-related price premium.

22. Specifically excluded from the Class and Subclass are Defendant, its officers, directors, agents, trustees, parents, subsidiaries, affiliates, the judge assigned to this action, and any member of the judge's immediate family.

23. **Numerosity (Fed. R. Civ. P. 23(a)(1)):** The Class and Subclass consist of thousands, if not millions, of individual consumers nationwide and in Louisiana, making joinder of all Class Members impracticable.

24. **Commonality (Fed. R. Civ. P. 23(a)(2)):** Questions of law and fact are common to the Class and Subclass, including: whether Defendant passed IEEPA tariff costs through to consumers; whether Defendant is seeking or receiving government refunds; whether Defendant's retention of passed-through funds constitutes unjust enrichment, money had and received, or a violation of Louisiana law; and the scope of monetary relief.

25. **Typicality (Fed. R. Civ. P. 23(a)(3)):** Plaintiff's claims are typical of the claims of the Class and Subclass because Plaintiff purchased Levi's-branded products subject to tariff-inflated prices in Louisiana and suffered the same financial injury as a result of Defendant's uniform policies.

26. **Adequacy (Fed. R. Civ. P. 23(a)(4)):** Plaintiff will fairly and adequately protect the interests of the Class and Subclass. Plaintiff has no interests antagonistic to the Class and has retained competent counsel experienced in complex consumer class action litigation.

27. **Predominance & Superiority (Fed. R. Civ. P. 23(b)(3)):** Common issues of law and fact predominate over any individual questions. A class action is superior to individual

litigation, as individual damages are relatively small compared to the burden of separate actions.

CAUSES OF ACTION

COUNT I: UNJUST ENRICHMENT
(On Behalf of Plaintiff and the Nationwide Class)

28. Plaintiff incorporates by reference and re-alleges each and every allegation set forth in the foregoing paragraphs as though fully set forth herein.

29. Plaintiff and Nationwide Class Members conferred a direct financial benefit upon Defendant by purchasing Levi's-branded goods at retail prices that included tariff-related price premiums attributable to IEEPA tariffs.

30. Defendant knowingly received, accepted, and retained the benefit of those tariff-related price premiums through its pricing, supply, distribution, and accounting practices.

31. Defendant publicly attributed price increases to tariff-related costs and passed those costs through to consumers in the form of higher prices for Levi's-branded goods.

32. The tariff-related price increases that Defendant passed through and collected were based on tariffs declared unlawful and invalid *ab initio* by the Supreme Court of the United States in *Learning Resources, Inc. v. Trump*.

33. After the IEEPA tariffs were declared unlawful, Defendant became eligible to seek or receive refunds, credits, offsets, or reimbursements from the U.S. government. Nevertheless, Defendant has retained the full benefit of consumer price increases despite knowing that the underlying tariffs were declared unlawful.

34. It would be inequitable and unjust for Defendant to retain these funds.

35. Plaintiff and Nationwide Class Members suffered economic injury as a result of Defendant's unjust retention of these funds.
36. Defendant was unjustly enriched at the expense of Plaintiff and Nationwide Class Members.
37. Equity and good conscience require that Defendant disgorge all unlawfully obtained and retained funds and make restitution to Plaintiff and Nationwide Class Members.

COUNT II: ENRICHMENT WITHOUT CAUSE
(La. Civ. Code art. 2298, On Behalf of Plaintiff and the Louisiana Subclass)

38. Plaintiff incorporates by reference and re-alleges each and every allegation set forth in the foregoing paragraphs as though fully set forth herein.
39. Pursuant to Louisiana Civil Code Article 2298, a person who has been enriched without cause at the expense of another person is bound to compensate that person.
40. Defendant was enriched by receiving, accepting, and retaining tariff-related price premiums passed through to Plaintiff and members of the Louisiana Subclass upon the sale of Levi's-branded goods.
41. Plaintiff and members of the Louisiana Subclass suffered a corresponding impoverishment by paying artificially inflated prices for Levi's-branded goods.
42. A direct causal relationship exists between Defendant's enrichment and the impoverishment of Plaintiff and the Louisiana Subclass.
43. There is no legal justification or cause for Defendant's enrichment or Plaintiffs' impoverishment following the Supreme Court's decision in *Learning Resources, Inc. v. Trump* holding that the underlying IEEPA tariffs were unlawful and void *ab initio*.
44. Pursuant to La. Civ. Code art. 2298, Defendant is bound to compensate Plaintiff and members of the Louisiana Subclass to the extent of Defendant's enrichment and Plaintiffs' impoverishment.

COUNT III: VIOLATION OF THE LOUISIANA UNFAIR TRADE PRACTICES AND CONSUMER PROTECTION LAW (LUTPA)
(La. R.S. § 51:1401 et seq., On Behalf of Plaintiff and the Louisiana Subclass)

45. Plaintiff incorporates by reference and re-alleges each and every allegation set forth in the foregoing paragraphs as though fully set forth herein.

46. Louisiana Revised Statutes § 51:1405(A) declares unlawful "unfair methods of competition and unfair or deceptive acts or practices in the conduct of any trade or commerce."

47. Defendant engaged in trade and commerce in Louisiana within the meaning of La. R.S. § 51:1402(9) by marketing, distributing, pricing, and selling Levi's-branded products to Louisiana consumers.

48. Defendant engaged in unfair and deceptive trade practices by incorporating unlawful IEEPA tariff costs into consumer pricing, representing that such price increases reflected valid, mandatory import duties, and subsequently retaining those passed-through cost premiums after the Supreme Court declared the underlying tariffs unlawful *ab initio*.

49. As a direct and proximate result of Defendant's unfair and deceptive practices, Plaintiff Wilson and members of the Louisiana Subclass suffered an ascertainable loss of money by paying tariff-inflated prices for Levi's-branded goods.

50. Plaintiff Wilson brings this LUTPA claim on behalf of herself and the Louisiana Subclass to recover actual damages, statutory remedies, pre- and post-judgment interest, and mandatory attorneys' fees and costs pursuant to La. R.S. § 51:1409.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff, individually and on behalf of all others similarly situated, respectfully requests that this Court enter judgment against Defendant as follows:

A. An order certifying this action as a class action under Rule 23, designating Plaintiff as Class Representative, and appointing Plaintiff's counsel as Class Counsel;

B. A declaration that Defendant’s retention of IEEPA tariff-related price premiums is unlawful;

C. An order requiring Defendant to pay full restitution, disgorgement, and compensatory damages to Plaintiff, the Nationwide Class, and the Louisiana Subclass;

D. An award of reasonable attorneys' fees, court costs, and litigation expenses pursuant to La. R.S. § 51:1409 and applicable law;

E. Pre-judgment and post-judgment interest as permitted by law; and

F. Such other and further relief as the Court deems just and proper.

JURY TRIAL DEMANDED

Plaintiffs demand a trial by jury of all claims in this Class Action Complaint so triable.

Dated: August 28, 2026.