

**IN THE DISTRICT COURT OF GARVIN COUNTY  
STATE OF OKLAHOMA**

State of Oklahoma, ex rel. Oklahoma Tax )  
Commission, )

Plaintiff, )

vs. )

Greater Wynnewood Exotic Animal Park, )  
LLC and Jeff Lowe, individually and as )  
President of Greater Wynnewood Exotic )  
Animal Park, LLC, )

Defendants. )

Case No. CJ-20-72

Judge: \_\_\_\_\_ } **SS.**

**STATE OF OKLAHOMA  
GARVIN COUNTY**

**FILED**

JUN 10 2020

AT 9:45 O'CLOCK \_\_\_\_\_ M.

LAURALEE, Court Clerk

BY [Signature] DEPUTY

**PETITION FOR INJUNCTIVE RELIEF AND RECOVERY OF INDEBTEDNESS**

COMES NOW, Plaintiff, the State of Oklahoma, *ex rel.* Oklahoma Tax Commission, and for its cause of action against Defendants, Greater Wynnewood Exotic Animal Park, LLC and Jeff Lowe, individually and as President of Greater Wynnewood Exotic Animal Park, LLC, alleges and states the following:

**Introduction**

1. The Oklahoma Tax Commission is an Agency of the State of Oklahoma. The Oklahoma Tax Commission is authorized and required to enforce the Oklahoma Tax Code. 68 O.S. §§ 101, 102.
2. Defendant Greater Wynnewood Exotic Animal Park, LLC (“Greater Wynnewood”) is a domestic corporation that maintains its principal place of business at 25803 North County Road 3250, Wynnewood, Oklahoma 73098-9156.

3. Defendant Jeff Lowe is the President of Greater Wynnewood Exotic Animal Park, LLC. Jeff Lowe is sued in both his personal capacity and in his capacity as the President of Greater Wynnewood Exotic Animal Park, LLC. Jeff Lowe is responsible for withholding, collecting, and remitting taxes owed by Greater Wynnewood Exotic Animal Park, LLC to the State of Oklahoma. Moreover, Jeff Lowe had, and continues to have, direct control, supervision, and responsibility for filing returns and making payments on behalf of Greater Wynnewood Exotic Animal Park, LLC to the State of Oklahoma.

#### **Jurisdiction**

4. When taxes imposed by any state tax law have not been paid, or when any reports required by any state tax laws have not been filed, the Oklahoma Tax Commission may institute proceedings to enjoin such person from continuing operation until such taxes have been paid as required. 68 O.S. § 232.
5. When any taxpayer fails to make any report or return as required by any state tax law, the Tax Commission may apply to the District Court of the County wherein the taxpayer resides, or to any Judge thereof, for an order requiring such taxpayer to make such report or return. 68 O.S. § 222.
6. Tax warrants have been filed against both Defendants. *See* Exhibit A. As such, this Court has jurisdiction over this action to collect the Defendants' tax delinquency. 12 O.S. §§ 731-942; 68 O.S. §§ 215(a), 231(K).

**Facts**

**Sales Tax**

7. Defendant Greater Wynnewood engages in sales and said business operates at 25803 North County Road 3250, in the city of Wynnewood, Garvin County, State of Oklahoma.
8. The Oklahoma Tax Commission issued Oklahoma Sales Tax Permit No. SLP-14504777-04 to Defendant Greater Wynnewood pursuant to 68 O.S. § 1364.
9. Permit holders, such as Greater Wynnewood, have the duty to collect tax as trustee for and on account of this state, and to remit the tax collected to Plaintiff on a monthly basis. 68 O.S. §§ 1361, 1365.
10. Defendants collected sales taxes on behalf of the state of Oklahoma and failed to remit those taxes to the State of Oklahoma. *See* Exhibit A. In addition, Defendants have not filed sales tax returns as required by law.
11. Defendant Greater Wynnewood's sales tax permit renewal was denied on May 1, 2020 per SC20-1031. *See* Exhibit B.
12. Defendants continue to operate the business and continue to collect but not remit those taxes required by law. *See* Exhibit C.
13. Defendants are continuing to operate in violation of Title 68 O.S. § 238 which provides that it is a misdemeanor punishable by a fine or jail time to conduct business without the requisite licensing.

### **Injunctive Relief**

14. The Oklahoma Tax Commission respectfully requests an order enjoining and restraining the operation of the Greater Wynnewood Exotic Animal Park, LLC for failing to file and pay reports and returns as required by law, and for operating without a valid sales tax permit. 68 O.S. §§ 232, 238.
15. The Oklahoma Tax Commission respectfully requests an order requiring the Defendants to file all reports and returns required by law. 68 O.S. § 222.
16. The Oklahoma Tax Commission requests that the Defendants and their representatives be restrained and enjoined, whether acting directly or indirectly, from destroying, erasing, falsifying, writing over, mutilating, concealing, altering, transferring, or otherwise disposing of, in any manner, documents, including electronically stored materials that relate to: the business, business practices, assets, or business or personal finances of any defendant unless approved by this Court. 12 O.S. § 1381.
17. The Oklahoma Tax Commission respectfully requests that the Court issue an order enjoining and restraining the Defendants' transfer, disposition, or concealment of any money or property belonging to Defendants or the State of Oklahoma, without prior approval of this Court. 12 O.S. § 852.
18. The Oklahoma Tax Commission respectfully requests that, once enjoined from operating, notice be affixed to the entrances to the Defendants' place of business. 12 O.S. § 1381.
19. The Oklahoma Tax Commission, if successful upon its Petition for Injunction, requests that a bond be required and posted with the Oklahoma Tax Commission before this Court's injunction is lifted. See 68 O.S. § 210.

### **Recovery of Indebtedness**

20. Pursuant to 68 O.S. § 230, tax warrants filed by the Oklahoma Tax Commission have the same force and effect as a Judgment. Currently, there are two active tax warrants against Defendants in Garvin County. *See* Exhibit A. Therefore, Plaintiff requests all creditors remedies to which it is lawfully entitled.
21. The above-referenced tax warrant(s) have been filed as provided by law and according to Title 68 O.S. § 231(K), “the Tax Commission shall have all of the remedies and may take all the proceedings thereon for the collection thereof which may be had or taken upon a judgment of the district court.”
22. As of May 27, 2020, Greater Wynnewood Exotic Animal Park, LLC owes approximately \$50,274.01 in delinquent taxes. The total amount due and owing will not be known until Greater Wynnewood Exotic Animal Park, LLC files all of its delinquent returns as required by law, or alternatively, the State elects to assess Defendants.
23. Plaintiff Oklahoma Tax Commission requests that such actions as are needed, be maintained against said Defendants in order to collect the full amount of indebtedness, together with interest and penalties, and for the costs of this action.

### **Request for Relief**

Wherefore, premises considered, the Oklahoma Tax Commission respectfully requests Defendants, Greater Wynnewood Exotic Animal Park, LLC and Jeff Lowe, individually and as President of Greater Wynnewood Exotic Animal Park, LLC, and their agents, employees, successors, assigns, servants, attorneys and all others who are under the control of Defendants be enjoined from any and all business operations.

Further, the Oklahoma Tax Commission respectfully requests that this Court order Greater Wynnewood Exotic Animal Park, LLC to file its delinquent reports and returns. 68 O.S. § 222.

Further, the Oklahoma Tax Commission respectfully requests that the Court issue an order enjoining and restraining Defendants' transfer, disposition, or concealment of any money or property belonging to Defendants or the State of Oklahoma without prior approval of this Court. 12 O.S. § 852.


Further, the Oklahoma Tax Commission respectfully requests Defendants be ordered to pay the costs of this action, together with the Oklahoma Tax Commission's attorney fees. 12 O.S. §§ 936(B), 942.

Further, the Oklahoma Tax Commission requests that such actions as are needed, be maintained against Defendants in order to collect the full amount of indebtedness, together with interest and penalty as provided by 68 O.S. § 231(K) and Oklahoma law, for the costs of this action.

Respectfully submitted,

OKLAHOMA TAX COMMISSION

By:

  
\_\_\_\_\_  
Alan Leizear, OBA No. 31855  
Stanton Yeakley, OBA No. 33309  
Miles Taylor, OBA No. 32673  
Assistant General Counsels  
Oklahoma Tax Commission  
440 S. Houston, Ste. 501B  
Tulsa, OK 74127  
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# Oklahoma Tax Commission

2501 N. Lincoln Blvd.  
Oklahoma City, Oklahoma 73194

## Garvin County

FEIN/SSN: \*\*\_\*\*\*1721

Taxpayer: **GREATER WYNNEWOOD EXOTIC  
ANIMAL PARK, LLC**

Tax Warrant: 338644992

Date Assessed: December 9, 2019

THE STATE OF OKLAHOMA TO:  
The County Clerk of Garvin County, Oklahoma

Whereas, the above named taxpayer(s) is indebted to the State of Oklahoma for Sales Tax with penalties and interest thereon computed to date, for the period(s) and in the amount(s) as follows:

STS-14504777-06      12/01/2016 - 12/31/2016

Total Tax:	\$	29,872.61
Interest to date of issuance:	\$	14,797.04
Penalties to date of issuance:	\$	2,987.26
Tax warrant penalty:	\$	200.00
Filing Fee:	\$	36.00
Total Amount Due:	\$	47,892.91

Interest continues to accrue on the total tax until paid and additional penalties may accrue as authorized by Oklahoma Law.

Now therefore, you are directed to record and index this warrant in the same manner as a judgment, using the name(s) of the delinquent taxpayer(s) shown above, name of the tax, the amount of the tax, interest and penalties for which the warrant is issued, and the date and time when filed.

In witness whereof, the Oklahoma Tax Commission has caused this writ to be subscribed and duly attested, with the seal of said commission affixed this December 10, 2019.



Oklahoma Tax Commission:

A handwritten signature in cursive script, appearing to read "John M. Cook", is written over a horizontal line.

Assistant Secretary

PLAINTIFF'S  
EXHIBIT # A

# Oklahoma Tax Commission

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2501 N. Lincoln Blvd.  
Oklahoma City, Oklahoma 73194  
**Garvin County**

**FEIN/SSN: \*\*\*-\*\*-6110**  
**Taxpayer: LOWE, JEFF**

**Tax Warrant: 694865920**  
**Date Assessed: December 10, 2019**

THE STATE OF OKLAHOMA TO:  
The County Clerk of Garvin County, Oklahoma

Whereas, the above named taxpayer(s) is indebted to the State of Oklahoma for Sales Tax with penalties and interest thereon computed to date, for the period(s) and in the amount(s) as follows:

**STS-14504777-06**      12/01/2016 - 12/31/2016

Total Tax:	\$	29,872.61
Interest to date of issuance:	\$	14,797.04
Penalties to date of issuance:	\$	3,023.26
Tax warrant penalty:	\$	200.00
Filing Fee:	\$	36.00
Total Amount Due:	\$	47,928.91

Interest continues to accrue on the total tax until paid and additional penalties may accrue as authorized by Oklahoma Law.

Now therefore, you are directed to record and index this warrant in the same manner as a judgment, using the name(s) of the delinquent taxpayer(s) shown above, name of the tax, the amount of the tax, interest and penalties for which the warrant is issued, and the date and time when filed.

In witness whereof, the Oklahoma Tax Commission has caused this writ to be subscribed and duly attested, with the seal of said commission affixed this December 10, 2019.



Oklahoma Tax Commission:

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Assistant Secretary



STATE OF OKLAHOMA  
OKLAHOMA TAX COMMISSION

**ORDER DENIAL OF APPLICATION  
FOR SALES TAX PERMIT**

GREATER WYNNEWOOD EXOTIC ANIMAL PARK  
GREATER WYNNEWOOD EXOTIC ANIMAL PAR  
25803 N COUNTY ROAD 3250  
WYNNEWOOD OK 73098-9156

Case ID: 20-1031  
Taxpayer ID: \*\*-\*\*\*1721  
Sales Tax Permit: 14504777

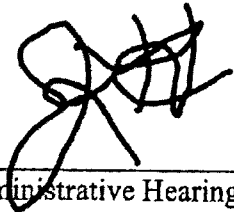
GREATER WYNNEWOOD EXOTIC ANIMAL PARK, LLC is notified that upon Show Cause Hearing and a review of the evidence concerning GREATER WYNNEWOOD EXOTIC ANIMAL PARK, LLC application for issuance or renewal of a sales tax permit is denied. Specifically, your application is denied for the following reasons:

**Nonpayment of any delinquent tax or penalty.**

It is ordered that on and from the date of this order GREATER WYNNEWOOD EXOTIC ANIMAL PARK, LLC must cease and desist all business operations. Continued operation without a valid permit will result in the Oklahoma Tax Commission (OTC) taking actions necessary to enforce the provisions of Oklahoma Tax Law, including filing an action to enjoin GREATER WYNNEWOOD EXOTIC ANIMAL PARK, LLC from further operation. Additionally, any person engaging in business without a proper permit may be charged with a misdemeanor and upon conviction, be punished by the imposition of a fine of not more than \$5,000.00, or by imprisonment in the county jail for not more than one (1) year. 68 Oklahoma Statutes (OS) Section 238.

For assistance contact the OTC Legal Division at (918) 581-2979.

Dated 05-01-2020



Administrative Hearing Officer

PLAINTIFF'S  
EXHIBIT # B



NEW ARRIVALS STYLES MENS WOMENS YOUTH TSHIRTS HOODIES HATS ACCESSORIES



Although I am not personally named in the lawsuit, it appears that Carole Baskin and her desire to exact revenge against Joe Exotic trumps the livelihood of the families that came together to save her life. Without our efforts, it is well known that Carole would no longer be here. We anticipated Carole Baskin gaining title to the former park that once belonged to Joe Exotic many years ago. It is my understanding that she will also be taking the cages from the zoo, which thankfully means that the animals that she has will finally have the proper amount of space to move around.

Please don't worry about our animals. As you saw on the Netflix documentary, I have been building the greatest Tiger Park the world has ever seen. Thanks to our loyal fans and customers, and the amazing people who work at the zoo, the new Tiger King Park is opening in Thackerville, Oklahoma this September, directly adjacent to the World's Largest Casino, Win Star World Casino and Resort.

We look forward to seeing you at our new location in September. Please visit us at [www.officialtigerking.com](http://www.officialtigerking.com) for more information. But in the meantime, we are still open for business! So, if you haven't had a chance to visit the zoo and see our animals, this may be your last chance!

A statement from Jeff Lowe, owner of Tiger King Park

PLAINTIFF'S EXHIBIT # 5