

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA

In re:)	
)	
HOSPITAL FOR SPECIAL SURGERY,)	Case No. 24-12862-JDL
LLC)	
)	Chapter 11
Debtor.)	
)	

**CREDITOR OKLAHOMA TAX COMMISSION'S OBJECTION
TO DEBTOR'S CHAPTER 11 PLAN OF REORGANIZATION**

COMES NOW the State of Oklahoma, ex rel. Oklahoma Tax Commission (the "OTC") and hereby objects to the Chapter 11 Plan of Reorganization filed by Hospital for Special Surgery, LLC ("Debtor.") In support of its objection, the OTC shows the Court as follows:

BRIEF IN SUPPORT

1. On October 7, 2024, Debtor filed a Chapter 11 Voluntary Petition ("the Petition"). ECF Doc. No. 1.
2. On April 16, 2025, Debtor filed a Chapter 11 Plan of Reorganization ("the Plan.") ECF Doc. No. 254.

Tax Claims and Payments

3. On April 28, 2025, OTC filed an amended proof of claim for consumer use tax liability for a total claimed amount of \$43,240.74. Claim Register No. 1. Approximately \$27,901.46 of the claim is classified as unsecured priority.
4. Article IV of Debtor's Plan fails to provide for treatment and classification of priority tax claims. OTC respectfully requests that Debtor's Plan be amended to include classification, when payment for the priority claim will be made, and whether it will be made in installments or paid in one lump sum.
5. Debtor has accrued post-petition liability for its November 2024 through March 2025 consumer use tax periods in the amount of \$3,948.17. OTC has filed an Amended



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Request for Payment of Taxes requesting payment for this amount on April 28, 2025. ECF Doc. No. 268. OTC will withdraw its claim upon payment of the liability in full pursuant to section 2.1 of the Plan.

Tax Returns

6. Debtor has failed to file consumer use tax returns for the periods of February 2021, March 2021, June 2021, November 2021, April 2022, June 2022, and August 2022.
7. According to the records of the OTC, Debtor made payments for the above referenced periods. OTC is unable to determine whether Debtor may owe any additional liability associated with these tax periods until such returns have been filed and compared with the submitted payments.

Section 6.14 Withholding and Reporting Requirements

8. Section 6.14 of Debtor's Plan fails to provide for Debtor's requirement to comply with all applicable withholding and reporting requirements with OTC during its bankruptcy. OTC respectfully requests that Debtor's Plan be amended to include such provisions.

WHEREFORE, the State of Oklahoma, ex rel. Oklahoma Tax Commission, respectfully requests that the Court (1) continue confirmation until Debtor can amend its Plan; or (2) order Debtor that such language be included in any order confirming Debtors' plan; and (3) allow OTC to be entitled to any other relief it is so justly entitled to.

Respectfully submitted,

OKLAHOMA TAX COMMISSION

/s/ Lorena Massey
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CERTIFICATE OF ELECTRONIC TRANSMISSION

I, Lorena Massey, hereby certify that on April 28, 2025, a true and correct copy of the above Objection to Confirmation of Plan was electronically served using the CM/ECF system to William Hoch, Craig Regens, Mark Craige, and Kaleigh Ewing attorneys for the debtor(s) and the Office of the United States Trustee and all other CM/ECF participants.

/s/ Lorena Massey
Lorena Massey