

# IRS investigating operator of creationist theme park

By THE ASSOCIATED PRESS

PENSACOLA, Fla. (AP) - Internal Revenue Service agents are investigating a man who runs a creationist theme park and museum, saying he owes taxes on proceeds of more than \$1 million.

IRS agents raided the Pensacola homes and businesses of Kent Hovind, 51. Calling himself "Dr. Dino," Hovind argues against evolution and for a Biblical view of creation in travels around the world, on the Internet, videos and in literature.

Agents on Wednesday confiscated computer and paper records of financial activity since 1997, but no charges have been filed against Hovind. He denied wrongdoing Friday.

In a sworn statement to obtain a search warrant, IRS agent Scott Schneider said none of Hovind's enterprises has a business license or tax-exempt status as a nonprofit entity.

"Since 1997, Hovind has engaged in financial transactions indicating sources of income and has made deposits to bank accounts well in excess of \$1 million per year during some of these years, which would require the filing of federal income taxes," Schneider said.

Hovind said he suspected he is being targeted because of his religious beliefs and questioned the timing of the raids a day before the April 15 tax-filing deadline.

"They've got to flex their muscle this time of year," he said.

IRS spokeswoman Alicyn Culbertson denied the timing was relevant.

Hovind referred questions about his business practices to Glen Stoll, director of Remedies at Law, an Edmonds, Wash., firm that represents him and his operations, including Dinosaur Adventure Land, Faith Baptist Church and Creation Science Evangelism. The theme park features information on "Dinosaurs in the Bible," as well as rides such as swings and trampolines that test "your faith in God's laws," according to its Web site.

Stoll said the IRS allegations were "based on misperceptions."

"They don't understand how the church is created and registered, how it operates under church law, which is entirely separate from secular authority," Stoll said.

Hovind also has a May 18 court date on three misdemeanor charges stemming from his refusal to get a building permit. He objects to the permit process as an undue expense on his church.

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