

59-1-1005 Suits against commission and its employees.

- (1) A taxpayer may bring a civil suit against the commission for recovery of actual damages and costs incurred by the taxpayer if:
 - (a) the commission or one of its employees intentionally or recklessly takes possession of a taxpayer's property in disregard of its published procedures, laws, or rules; or
 - (b) otherwise intentionally or recklessly disregards published procedures, laws, or rules.
- (2) An award of actual damages and court costs in a suit under this section may not exceed \$100,000.
- (3) If the court finds that the civil action brought by the taxpayer is frivolous, the court may impose a penalty of up to \$10,000 against the taxpayer.

Amended by Chapter 9, 2001 General Session