

**59-1-704 Restraint of collection restricted.**

- (1) Except as otherwise provided in Chapter 1, Part 5, Petitions for Redetermination of Deficiencies, Part 6, Judicial Review, and Part 7, Termination and Jeopardy Assessments Procedure and Chapter 2, Property Tax Act, Chapter 6, Mineral Production Tax Withholding, Chapter 7, Corporate Franchise and Income Taxes, Chapter 10, Individual Income Tax Act, and Chapter 12, Sales and Use Tax Act and the rules promulgated thereunder, no suit for the purpose of restraining the assessment or collection of any tax, penalty, or interest imposed under Chapter 1, General Taxation Policies, Chapter 2, Property Tax Act, Chapter 6, Mineral Production Tax Withholding, Chapter 7, Corporate Franchise and Income Taxes, Chapter 10, Individual Income Tax Act, or Chapter 12, Sales and Use Tax Act may be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.
- (2) No suit may be maintained in any court for the purpose of restraining the assessment or collection of the amount of the state tax liability of a transferee or of a fiduciary of property of a taxpayer.

Amended by Chapter 9, 2001 General Session