270C.25 PROHIBITION OF SUITS TO RESTRAIN ASSESSMENT OR COLLECTION.

Subdivision 1. **General rule.** No suit to restrain assessment or collection of a tax, fee, penalty, or interest, imposed by a law administered by the commissioner, including a declaratory judgment action, can be maintained in any court by any person except pursuant to the express procedures in (1) this chapter, (2) chapter 271, (3) chapter 289A, and (4) any other law administered by the commissioner for contesting the assessment or collection of taxes, fees, penalties, or interest.

Subd. 2. **Facial challenge to constitutionality.** An action, otherwise prohibited under subdivision 1, that asserts a facial challenge to the constitutionality of a tax or fee imposed by a law administered by the commissioner may be maintained only if it is demonstrated to the court by clear and convincing evidence that under no circumstances could the commissioner ultimately prevail and that the taxpayer or fee payer will suffer irreparable harm if the relief sought is not granted.

History: *2005 c 151 art 1 s 22*