

**§5301. Judicial review exclusive remedy in deficiency proceedings**

The review of a determination of the assessor provided by section 151 shall be the exclusive remedy available to any taxpayer for the judicial review of the action of the assessor in respect to the assessment of a proposed deficiency. No injunction or other legal or equitable process shall issue in any suit, action or proceeding in any court against this State or against any office of this State to prevent or enjoin the assessment or collection of any tax imposed under this Part. [PL 1977, c. 694, §729 (AMD).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1977, c. 694, §729 (AMD).

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