



CHAPTER 105

ARTICLE 27 - REFUNDS AND REMEDIES

N.C.G.S. § 105-379.

Restriction on use of injunction and claim and delivery.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 806, s. 1 — fourth act in the lineage	21 September 2026, 04:21 UTC	708f2e89d4649cdeef898173 - 2360f05c19d4bab24e93579a - 830427013c1ce0b9

§ 105-379(a)

Grounds for Injunction. - No court may enjoin the collection of any tax, the sale of any tax lien, or the sale of any property for nonpayment of any tax imposed under the authority of this Subchapter except upon a showing that the tax (or some part thereof) is illegal or levied for an illegal or unauthorized purpose.

§ 105-379(b)

No Order in Claim and Delivery. - No court may issue any order in claim and delivery proceedings or otherwise for the taking of any personal property levied on or attached by the tax collector under the authority of this Subchapter.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.



03	C.S.	s. 7979	RECODIFIED
04	1971	c. 806, s. 1	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-379 (1971).

PINPOINT

N.C. Gen. Stat. § 105-379(a) (1971).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1901, c. 558, s. 30; Rev., s. 2855; C.S., s. 7979; 1971, c. 806, s. 1.)

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