

**§ 105-243. Taxes recoverable by action.**

When requested by the Secretary, the Attorney General must bring an action to recover the amount of tax that is due from a taxpayer and is collectible under G.S. 105-241.22. In the action, the taxpayer may not challenge the liability for the tax. A judgment in the action has the same priority as a tax lien. The judgment is not subject to a claim for a homestead exemption. The action must be brought in one of the following:

- (1) The Superior Court of Wake County.
- (2) The taxpayer's county of residence.
- (3) A county where the taxpayer owns real property.
- (4) The county in which the taxpayer has its principal place of business.
- (5) A court of competent jurisdiction of another state. (1939, c. 158, s. 914; 1973, c. 476, s. 193; 2007-491, s. 32.)