WEST VIRGINIA CODE: §11-6G-11

§11-6G-11. Injunction to restrain collection of tax.

No injunction shall be awarded by any court or judge to restrain the collection of the taxes, or any part of them, so assessed upon the property of such owner or operator, except upon the ground that the assessment thereof was in violation of the Constitution of the United States, or of this state; or that the same were fraudulently assessed, or that there was a mistake made in the amount of taxes properly chargeable on the property of such owner or operator; and in the latter case no such injunction shall be awarded unless application be first made to the interstate commerce appeals board to correct the mistake claimed, and such board shall refuse to do so, which fact shall be stated in the bill, nor unless the complainant pay into the treasury of the state all taxes appearing by the bill of complaint to be owing.

WV Legislature