

**421.71 Class actions — implied right of action — private cause of action immunity.**

1. *Class actions prohibited.* No class action may be brought against the department, a taxpayer, or a person required to collect any tax imposed under [this title](#), in any court, agency, or other adjudicative body, or in any other forum, based on any act or omission arising from or related to any provision of [this title](#).

2. *No implied right of action.* Nothing in [this title](#) shall be construed as creating or providing an implied private right of action or any private common law claim against any taxpayer, or against any person required to collect any tax imposed under [this title](#), in any court, agency, or other adjudicative body, or in any other forum. [This subsection](#) shall not apply to or otherwise limit any claim, action, mandate, power, remedy, or discretion of the department, or an agent or designee of the department.

3. *Private cause of action immunity for overpayment of certain taxes.*

a. A taxpayer, or any person required to collect taxes imposed under [chapters 423, 423A, 423B, 423C, 423D, and 423G](#), shall be immune from any private cause of action arising from or related to the overpayment of taxes imposed under [chapters 423, 423A, 423B, 423C, 423D, and 423G](#) that are collected and remitted to the department.

b. Nothing in [this subsection](#) shall apply to or otherwise limit any of the following:

(1) Any claim, action, mandate, power, remedy, or discretion of the department, or an agent or designee of the department.

(2) A taxpayer's right to seek a refund from the department related to taxes imposed under [chapters 423, 423A, 423B, 423C, 423D, and 423G](#) that are collected from or paid by the taxpayer.

[2018 Acts, ch 1161, §24, 28](#)

NEW section