

**RCW 82.32.350 Closing agreements authorized.** The department may enter into an agreement in writing with any person relating to the liability of such person in respect of any tax imposed by any of the preceding chapters of this title, or any tax in respect to which this section is specifically made applicable, for any taxable period or periods. [2017 c 323 s 107; 1971 ex.s. c 299 s 23; 1961 c 15 s 82.32.350. Prior: 1945 c 251 s 1; Rem. Supp. 1945 s 8370-225.]

**Effective dates—2017 c 323 ss 101-109:** See note following RCW 54.28.125.

**Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323:** See note following RCW 82.04.040.

**Effective dates—Severability—1971 ex.s. c 299:** See notes following RCW 82.04.050.