

**RCW 83.100.210 Application of chapter 82.32 RCW—Closing agreements authorized.** (1) The following provisions of chapter 82.32 RCW have full force and application with respect to the taxes imposed under this chapter unless the context clearly requires otherwise: RCW 82.32.110, 82.32.120, 82.32.130, 82.32.320, 82.32.330, and 82.32.340. The definitions in this chapter have full force and application with respect to the application of chapter 82.32 RCW to this chapter unless the context clearly requires otherwise.

(2) In addition to the provisions stated in subsection (1) of this section, the following provisions of chapter 82.32 RCW have full force and application with respect to the taxes, penalties, and interest imposed under RCW 83.100.048: RCW 82.32.090, 82.32.117, 82.32.135, 82.32.210, 82.32.220, 82.32.230, 82.32.235, 82.32.237, 82.32.245, and 82.32.265.

(3) The department may enter into closing agreements as provided in RCW 82.32.350 and 82.32.360. [2013 2nd sp.s. c 2 s 8; 2010 c 106 s 111; 2005 c 516 s 15; 1996 c 149 s 18.]

**Findings—Intent—Final judgment—Affect—Effective dates—2013 2nd sp.s. c 2:** See notes following RCW 83.100.048.

**Application—2010 c 106 ss 104 and 111:** See note following RCW 82.32.330.

**Effective date—2010 c 106:** See note following RCW 35.102.145.

**Finding—Intent—Application—Severability—Effective date—2005 c 516:** See notes following RCW 83.100.040.

**Findings—Intent—Effective date—1996 c 149:** See notes following RCW 82.32.050.