

## CHAPTER 251.

[ S. B. 176. ]

## CLOSING AGREEMENTS.

AN ACT relating to revenue and taxation, providing for closing agreements between the Tax Commission of the State of Washington and taxpayers under the provisions of chapter 180, Laws of 1935, as now amended or as hereafter amended, and declaring an emergency.

*Be it enacted by the Legislature of the State of Washington:*

SECTION 1. The Tax Commission of the State of Washington, with concurrence of all three Tax Commissioners, is authorized to enter into an agreement in writing with any person, as "person" is defined in section 5, chapter 180, Laws of 1935, as now amended or as hereafter amended (section 8370-5, Remington's Revised Statutes, also Pierce's Perpetual Code 965-3), relating to the liability of such person in respect of any tax imposed by any of the titles of chapter 180, Laws of 1935, as now amended or as hereafter amended, and for any taxable period or periods.

Agreements  
with persons  
liable  
for tax.

SEC. 2. Upon approval of such agreement, evidenced by execution thereof by the Tax Commission of the State of Washington and the person or persons so agreeing, such agreement shall be final and conclusive as to tax liability or tax immunity covered thereby, and, except upon a showing of fraud or malfeasance, or of misrepresentation of a material fact:

Agreement  
final.

(1) The case shall not be reopened as to the matters agreed upon or the agreement modified, by any officer, employee or agent of the State of Washington, or the taxpayer, and

(2) In any suit, action or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in ac-

cordance therewith, shall not be annulled, modified, set aside, or disregarded.

Effective immediately.

SEC. 3. This act is necessary for the support of the state government and its existing institutions, and shall take effect on May 1, 1945.

Passed the Senate February 25, 1945.

Passed the House March 6, 1945.

Approved by the Governor March 17, 1945.

CHAPTER 252.

[ S. B. 241. ]

AERONAUTICS.

AN ACT relating to airports; creating office and fixing the duties of Director of Aeronautics and State Aeronautics Advisory Committee; providing for the acquisition of property for airport purposes and appropriating monies therefor.

*Be it enacted by the Legislature of the State of Washington:*

Director of Aeronautics.

State Aeronautics Advisory Committee.

SECTION 1. The Governor shall appoint a Director of Aeronautics and a State Aeronautics Advisory Committee, who shall serve at the pleasure of the Governor. The Advisory Committee shall consist of six (6) members, one of whom shall be appointed from each congressional district of the state. Each member shall serve until the appointment and qualification of his successor. All members of the committee shall be citizens and bona fide residents of the state and of the congressional district they represent.

Qualifications of Director.

SEC. 2. The Director of Aeronautics shall have the following qualifications:

(1) The person selected as Director of Aeronautics shall be appointed with due regard to his fitness, by knowledge and experience in aeronautics, and for the efficient dispatch of the powers and duties vested in and imposed upon him by this act.