§ 1817. Closing Agreements; Compromises.

(a) *Closing Agreements*. The Secretary is authorized to enter into an agreement in writing with any person relating to the liability of such person (or of the person or estate for whom he acts) in respect of any Commonwealth tax for any taxable period. If such agreement is approved by the Secretary (within such time as may be stated in such agreement, or later agreed to) such agreement shall be final and conclusive, and except upon a showing of fraud, malfeasance, or misrepresentation of a material fact,

(1) The case shall not be reopened as to the matters agreed upon, and

(2) In any suit, action, or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit may be made in accordance therewith, shall not be annulled, modified, set aside, or disregarded.

(b) *Compromises*. The Secretary may compromise any civil or criminal case arising under the Commonwealth tax laws prior to reference to the Attorney General's Office for prosecution or defense, and the Attorney General or his delegate may compromise any such case after reference to it.

Source: PL 3-11, § 817; repealed and reenacted by PL 14-35, § 4 (1817).