

**79-3268d. Same; closing letters.** Upon a resolution of any assessment of tax, penalties and interest of any tax the imposition and collection of which is administered by the department, a closing letter evidencing such resolution shall be issued to the affected taxpayer or the taxpayer's representative, as the case may require, within 30 days of the date upon which such resolution is agreed to. The taxpayer shall be entitled to rely on such closing letter as it relates to the issues resolved.

**History:** L. 2002, ch. 186, § 16; July 1.

**Revisor's Note:**

Identical sections enacted in the 2002 session, see also 79-3268h.