

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18106. Period of Limitations on Suits.

(a) *Suits by Taxpayers for Refund or Rebate.*

(1) General Rule. The period of limitations for filing a claim for the recovery of any non-NMTIT tax, penalty or other sum shall be allowed as provided by § 6532(a)(1) of the NMTIT with respect to section § 1841 of this Division.

(2) Extension of Time. The period prescribed in paragraph (1) shall be extended for a period as may be agreed upon in writing between the taxpayer and the Secretary.

(b) *Suits By the Commonwealth for Recovery of Erroneous Refunds or Rebate.* Recovery of an erroneous refund or rebate by suit shall be allowed only if such suit is begun within 3 years after the making of such refund or rebate, except that such suit may be brought at any time within 6 years from the making of the refund if it appears that any part of the refund was induced by fraud or misrepresentation of a material fact.

Source: PL 14-35, § 4 (1906).