



## *COMMONWEALTH of VIRGINIA*

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### *MEMORANDUM*

**To:** Craig M. Burns  
Commissioner  
Department of Taxation

**From:** Elizabeth B. Myers  
Assistant Attorney General

**Date:** September 12, 2016

**Subject:** Letter of Assurance Regarding Amendment of Aircraft Sales and Use Tax regulation  
Sections 23 VAC 10-220-5, 23 VAC 10-220-10, and 23 VAC 10-220-20

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I have reviewed the Department of Taxation's (the Department) proposed amendment of Aircraft Sales and Use Tax regulation, sections 23 VAC 10-220-5, 23VAC 10-220-10, and 23 VAC 10-220-20. This regulatory action will remove outdated references to the rate of the Retail Sales and Use Tax. In my view, as counsel to the Department of Taxation, the Department has the authority to take this regulatory action.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulations.