



Exempt Action Final Regulation Agency Background Document

Agency name	Department of Taxation ("TAX")
Virginia Administrative Code (VAC) citation	23 VAC 10-210-220, 23 VAC 10-210-250, and 23 VAC 10-210-3080
Regulation title	Retail Sales and Use Tax
Action title	Amendment of multiple Retail Sales and Use Tax regulation sections to reflect the 2004 Retail Sales and Use Tax rate increase.
Document preparation date	December 1, 2008

When a regulatory action is exempt from executive branch review pursuant to § 2.2-4002 or § 2.2-4006 of the Virginia Administrative Process Act (APA), the agency is encouraged to provide information to the public on the Regulatory Town Hall using this form.

Note: While posting this form on the Town Hall is optional, the agency must comply with requirements of the Virginia Register Act, the *Virginia Register Form, Style, and Procedure Manual*, and Executive Orders 36 (06) and 58 (99).

Summary

Please provide a brief summary of all regulatory changes, including the rationale behind such changes. Alert the reader to all substantive matters or changes. If applicable, generally describe the existing regulation.

This regulatory action will amend 23 VAC 10-210-220, Brackets for collection of the tax, 23 VAC 10-210-250, Cash and trade discounts, and 23 VAC 10-210-3080, Returned goods, to reflect the 2004 Retail Sales and Use Tax rate increase and to conform to the *Form, Style, and Procedure Manual*. The examples will be amended to reflect the higher tax rate. As this action will conform the regulation sections to statutory changes where no agency discretion is involved and the *Form, Style, and Procedure Manual*, it qualifies for exemption from the Administrative Process Act and the Virginia Register Act under *Code of Va.* § 2.2-4006 A (3) and A (4) (a).

Statement of final agency action

Please provide a statement of the final action taken by the agency including (1) the date the action was taken, (2) the name of the agency taking the action, and (3) the title of the regulation.

The Tax Commissioner approved the amendment of the regulation sections 23 VAC 10-210-220, 23 VAC 10-210-250, and 23 VAC 10-210-3080 on October 14, 2005.

Family impact

Assess the impact of this regulatory action on the institution of the family and family stability.

This regulatory action is not expected to have an impact on family formation, stability and autonomy.