



# ***COMMONWEALTH of VIRGINIA***

*Office of the Attorney General*

Mark R. Herring  
Attorney General

900 East Main Street  
Richmond, Virginia 23219  
804-786-2071  
804-371-8946 TDD

## ***MEMORANDUM***

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

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

**Date:** August 14, 2015

**Subject:** Letter of Assurance - Periodic Review of 23 VAC 10-60, Virginia Egg Excise Tax  
(23 VAC 10-60-40; 23 VAC 10-60-50)

---

Pursuant to the Code of Virginia and Executive Order 17 (2014), an agency must conduct a periodic review of their regulations every four years. This review includes an examination by the Office of the Attorney General to ensure statutory authority for the regulation. The Department has recommended that the above referenced regulations be repealed. In my view, as counsel to the Department of Taxation, the Department has the authority to repeal these regulations.

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 regulatory action.