



# COMMONWEALTH of VIRGINIA

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## MEMORANDUM

**To:** Jennifer Lewis, Policy Analyst  
Virginia Department of Taxation

**From:** Flora T. Hezel  
Assistant Attorney General

**Date:** August 8, 2008

**Subject:** Letter of Assurance for changing the regulation title and section number of 23 VAC 10-210-20 to 23 VAC 10-20-155

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I have reviewed the Department of Taxation's proposed regulatory action to change the regulation title and section number of 23 VAC 10-210-20 to 23 VAC 10-20-155 that was posted on the Virginia Regulatory Town Hall internet site on August 7, 2008. In my view, as counsel to the Department of Taxation, the Department may promulgate regulations pursuant to § 58.1-203 of the *Code of Virginia*. The change in title and section number does not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any federal or state law currently in effect. Finally, the amendment changing the regulation title and section number of 23 VAC 10-210-20 to 23 VAC 10-20-155 is exempt from the Administrative Process Act pursuant to *Code of Virginia* §§ 2.2-4006A(3) because the action consists only of changes in style or form.

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.

