



COMMONWEALTH of VIRGINIA

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To: Craig M. Burns
Commissioner
Department of Taxation

From: Elizabeth B. Myers
Assistant Attorney General

Date: June 29, 2016

Subject: 23 VAC 10-300
Periodic Review of the Estate Tax Regulations

I have reviewed the Estate Tax Regulations, 23 VAC 10-300, as these regulations are undergoing a periodic review and small business impact review pursuant to Executive Order 17 (2014) and §§ 2.2-4007.1 and 2.2-4017 of the *Code of Virginia*. In my opinion, the Department of Taxation had the authority under Virginia Code § 58.1-203 to adopt the current regulations and the Department has the authority to amend the regulations. The regulations do 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.

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 regulations.
