



# COMMONWEALTH of VIRGINIA

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## MEMORANDUM

**To:** Bland Sutton, Policy Analyst  
Virginia Department of Taxation

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

**Date:** October 6, 2008

**Subject:** Letter of Assurance for repealing 23 VAC 10-210-170, 23 VAC 10-210-870, and 23 VAC 10-210-4010 and promulgating 23 VAC 10-210-595

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I have reviewed the Department of Taxation's proposed regulatory action to repeal 23 VAC 10-210-170, 23 VAC 10-210-870, and 23 VAC 10-210-4010 and promulgate 23 VAC 10-210-595. 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 repeal of 23 VAC 10-210-170, 23 VAC 10-210-870, and 23 VAC 10-210-4010 and the enactment of 23 VAC 10-210-595 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 repeal of 23 VAC 10-210-170, 23 VAC 10-210-870, and 23 VAC 10-210-4010 and promulgation of 23 VAC 10-210-595 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.

