



# 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 Repealing 23 VAC 10-20-170, promulgating 23 VAC 10-20-165 and amending 23 VAC 10-20-160, 23 VAC 10-20-180, and 23 VAC 10-20-190

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I have reviewed the Department of Taxation's proposed amendment of the regulations addressing the general provisions applicable to all taxes administered by the Department. 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 10-20-170, promulgation of 23 VAC 10-20-165 and amendment of 23 VAC 10-20-160, 23 VAC 10-20-180, and 23 VAC 10-20-190 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 proposed regulations.

