



## *COMMONWEALTH of VIRGINIA*

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### *MEMORANDUM*

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

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

**Date:** January 29, 2016

**Subject:** Letter of Assurance for Amendment of the Retail Sales and Use Tax Chapter for Law Changes and Sourcing Rules – 23 VAC 10-210

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I have reviewed the Department of Taxation's (the Department) proposed amendment of the Retail Sales and Use Tax Regulations, found at 23 VAC 10-210, for law changes and sourcing rules. In my view, as counsel to the Department of Taxation, the Department has the authority to take this regulatory action.

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.