



# COMMONWEALTH of VIRGINIA

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## MEMORANDUM

**To:** Mark Haskins, Policy Analyst  
Virginia Department of Taxation

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

**Date:** June 7, 2006

**Subject:** Letter of Assurance for Repealing the Virginia Slaughter Hog and Feeder Pig Excise Tax Regulations

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I have reviewed the Department of Taxation's proposed repeal of the Virginia Slaughter Hog and Feeder Pig Excise Tax Regulations that was posted on the Virginia Regulatory Town Hall internet site on May 17, 2006. 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 these 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 proposed regulations.

