



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Joseph Mayer, Lead Analyst
Virginia Department of Taxation

From: Flora T. Hezel
Assistant Attorney General

Date: September 28, 2007

Subject: Letter of Assurance for Promulgation of Business, Professional and Occupational License ("BPOL") Tax Regulations from the 2000 BPOL Guidelines

I have reviewed the Department of Taxation's proposed regulations applicable to the Virginia Business, Professional and Occupational License Tax that were posted on the Virginia Regulatory Town Hall internet site on August 13, 2007. In my view as counsel to the Department of Taxation, the Department may promulgate these regulations pursuant to § 58.1-3701 of the *Code of Virginia*. The promulgation 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. It is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulations.

