



Exempt Action Final Regulation Agency Background Document

Agency name	Department of Taxation ("TAX")
Virginia Administrative Code (VAC) citation	23 VAC 10-20-20, 23 VAC 10-20-80, 23 VAC 10-20-90, 23 VAC 10-20-110, 23 VAC 10-20-130, and 23 VAC 10-20-200
Regulation title	General Provisions
Action title	Amendment of multiple regulation sections in the General Provisions Chapter 23 VAC 10-20 <i>et. seq.</i> to conform to statutory changes and the <i>Form, Style, and Procedure Manual</i> .
Document preparation date	December 1, 2008

When a regulatory action is exempt from executive branch review pursuant to § 2.2-4002 or § 2.2-4006 of the Virginia Administrative Process Act (APA), the agency is encouraged to provide information to the public on the Regulatory Town Hall using this form.

Note: While posting this form on the Town Hall is optional, the agency must comply with requirements of the Virginia Register Act, the *Virginia Register Form, Style, and Procedure Manual*, and Executive Orders 36 (06) and 58 (99).

Summary

Please provide a brief summary of all regulatory changes, including the rationale behind such changes. Alert the reader to all substantive matters or changes. If applicable, generally describe the existing regulation.

This regulatory action will amend 23 VAC 10-20-20, Filing of tax returns and payment of taxes which fall due on Saturday, Sunday or legal holiday, 23 VAC 10-20-80, Waiver of time limitation on assessment of taxes, 23 VAC 10-20-90, Retention of records by taxpayer, 23 VAC 10-20-110, Offers in compromise, 23 VAC 10-20-130, Memorandum of lien for collection of taxes, and 23 VAC 10-20-200, Interest on overpayments or improper collection, to conform to the *Form, Style, and Procedure Manual*.

This regulatory action will also amend 23 VAC 10-20-130, Memorandum of lien for collection of taxes, to reflect statutory changes. The 1993 Acts of Assembly, Chapter 384, required the taxpayer to be given 10 days notice before a memorandum of lien can be issued, unless the lien is filed in instances where the Commissioner determines the collection to be in jeopardy. The 1993 Acts of Assembly, Chapter 384, also required that notice be given at a taxpayer's "last known address" and defined the term. The 1994 Acts of Assembly, Chapter 800, allowed TAX to deposit any payment submitted with an offer in compromise, unless directed otherwise by the taxpayer. The 1996 Acts of Assembly, Chapter 634,

allowed the taxpayer to appeal to the Commissioner, if the taxpayer alleges an error in the filing of the lien. There is no discretion on the part of TAX in amending the section to reflect the statutory changes. As this action will conform the regulation sections to statutory changes where no agency discretion is involved and to the *Form, Style, and Procedure Manual*, it qualifies for exemption from the Administrative Process Act and the Virginia Register Act under *Code of Va.* § 2.2-4006 A (3) and A (4) (a).

Statement of final agency action

Please provide a statement of the final action taken by the agency including (1) the date the action was taken, (2) the name of the agency taking the action, and (3) the title of the regulation.

The Tax Commissioner approved the amendment of the regulation sections 23 VAC 10-20-20, 23 VAC 10-20-80, 23 VAC 10-20-90, 23 VAC 10-20-110, 23 VAC 10-20-130, and 23 VAC 10-20-200 on October 14, 2005.

Family impact

Assess the impact of this regulatory action on the institution of the family and family stability.

This regulatory action is not expected to have an impact on family formation, stability and autonomy.