MEMORANDUM

To: Department of Planning and Budget

From: Mark C. Haskins

Director of Policy Development Virginia Department of Taxation

Date: November 6, 2006

Re: Agency Response to DPB Economic Impact Analysis Regarding Repeal of Two Aircraft Sales and Use Tax Regulation that Provide No Additional Guidance to Clear and Unambiguous Statutes

The Agency agrees with the Department of Planning and Budget's Economic Impact Analysis.