



COMMONWEALTH *of* VIRGINIA

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MEMORANDUM

To: Joe Mayer, Lead Policy Analyst
Virginia Department of Taxation

From: Flora T. Hezel
Senior Assistant Attorney General

Date: March 9, 2003

Subject: Letter of Assurance for Periodic Review of 23 VAC 10-210

I have reviewed the Department of Taxation's Periodic Review and Small Business Impact Review Report of Findings for 23 VAC 10-210-410 and 23 VAC 10-210-340 relating to the Department's regulations for the Retail Sales and Use Tax to conform such regulations pursuant to statutory changes pursuant to Code of Virginia §§ 2.2-4007.1 and 2.2-4017, and Executive Order 19 (2022). In my view, as counsel to the Department of Taxation, the Department has authority to amend these regulations pursuant to Code of Virginia § 58.1-203. Further, the proposed amendments to 23 VAC 10-210-410 and 23 VAC 10-210-340 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 regulation