



# COMMONWEALTH of VIRGINIA

Office of the Attorney General  
Richmond 23219

Robert F. McDonnell  
Attorney General

900 East Main Street  
Richmond, Virginia 23219  
804 - 786 - 2071  
804 - 371 - 8946 TDD

## MEMORANDUM

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

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

**Date:** July 12, 2006

**Subject:** Letter of Assurance for Repealing the Regulations Applicable to the Virginia Retail Sales and Use Tax

---

I have reviewed the Department of Taxation's proposed repeal of regulations applicable to the Virginia Retail Sales and Use Tax administered by the Department of Taxation that was posted on the Virginia Regulatory Town Hall internet site on June 7, 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.

