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Fast-Track Regulation Agency Background Document

Agency name	Virginia Department of Taxation
Virginia Administrative Code (VAC) Chapter citation(s)	23 VAC 10-20, 23 VAC 10-110, 23 VAC 10-115, 23 VAC 10-120, and 23 VAC 10-210
VAC Chapter title(s)	General Provisions Applicable to All Taxes Administered By the Department of Taxation, Individual Income Tax, Fiduciary Income Tax, Corporation Income Tax, and Retail Sales and Use Tax
Action title	Fast Track Action to Reduce Regulatory Burdens
Date this document prepared	March 20, 2024

This information is required for executive branch review and the Virginia Registrar of Regulations, pursuant to the Virginia Administrative Process Act (APA), Executive Order 19 (2022) (EO 19), any instructions or procedures issued by the Office of Regulatory Management (ORM) or the Department of Planning and Budget (DPB) pursuant to EO 19, the Regulations for Filing and Publishing Agency Regulations (1 VAC 7-10), and the *Form and Style Requirements for the Virginia Register of Regulations and Virginia Administrative Code*.

Brief Summary

Provide a brief summary (preferably no more than 2 or 3 paragraphs) of this regulatory change (i.e., new regulation, amendments to an existing regulation, or repeal of an existing regulation). Alert the reader to all substantive matters. If applicable, generally describe the existing regulation.

The Department of Taxation has identified numerous regulation sections that may be repealed or amended to reduce the number of requirements it imposes through its regulations. Some of these sections address statutes that have been amended or repealed. Other sections address statutes that are clear and unambiguous and do not need any regulatory interpretation. Other sections are duplicative of other regulation sections. Repeal of the regulatory provisions does not reflect a change in existing departmental policy.

Acronyms and Definitions

Define all acronyms used in this form, and any technical terms that are not also defined in the "Definitions" section of the regulation.

Not Applicable

Statement of Final Agency Action

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.

On March 20, 2024, the Department of Taxation approved this action to amend the following regulations:

- 23 VAC 10-20 General Provisions Applicable to All Taxes Administered By the Department of Taxation
- 23 VAC 10-110 Individual Income Tax
- 23 VAC 10-115 Fiduciary Income Tax
- 23 VAC 10-120 Corporation Income Tax
- 23 VAC 10-210 Retail Sales and Use Tax

Mandate and Impetus

Identify the mandate for this regulatory change and any other impetus that specifically prompted its initiation (e.g., new or modified mandate, petition for rulemaking, periodic review, or board decision). For purposes of executive branch review, "mandate" has the same meaning as defined in the ORM procedures, "a directive from the General Assembly, the federal government, or a court that requires that a regulation be promulgated, amended, or repealed in whole or part."

Consistent with Virginia Code § 2.2-4012.1, also explain why this rulemaking is expected to be noncontroversial and therefore appropriate for the fast-track rulemaking process.

There is no mandate associated with this action. Rather, it is prompted by Governor Youngkin's [Executive Order 19](#) (June 30, 2022), which requires executive branch agencies to achieve a 25% reduction of their regulatory requirements.

The Department of Taxation has identified numerous regulation sections that may be repealed or amended to reduce the number of requirements it imposes in its regulations. Some of these sections address statutes that have been amended or repealed. Other sections address statutes that are clear and unambiguous and do not need any regulatory interpretation. Other sections are duplicative of other regulation sections. Repeal of the regulatory provisions does not reflect a change in existing departmental policy.

As the provisions repealed are no longer necessary, this rulemaking is expected to be noncontroversial and therefore appropriate for the fast-track rulemaking process.

Legal Basis

Identify (1) the promulgating agency, and (2) the state and/or federal legal authority for the regulatory change, including the most relevant citations to the Code of Virginia and Acts of Assembly chapter

number(s), if applicable. Your citation must include a specific provision, if any, authorizing the promulgating agency to regulate this specific subject or program, as well as a reference to the agency's overall regulatory authority.

Code of Va. § [58.1-203](#) authorizes the Tax Commissioner to issue regulations relating to the interpretation and enforcement of the laws governing taxes administered by the Department of Taxation. The authority for the current regulatory action is discretionary.

Purpose

Explain the need for the regulatory change, including a description of: (1) the rationale or justification, (2) the specific reasons the regulatory change is essential to protect the health, safety or welfare of citizens, and (3) the goals of the regulatory change and the problems it is intended to solve.

The Department of Taxation has identified numerous regulation sections that may be repealed or amended to reduce the number of requirements it imposes in its regulations. Some of these sections address statutes that have been amended or repealed. Other sections address statutes that are clear and unambiguous and do not need any regulatory interpretation. Other sections are duplicative of other regulation sections. Repeal of the regulatory provisions does not reflect a change in existing departmental policy. As these provisions are unnecessary, their repeal will have no effect on the health, safety and welfare of citizens.

Substance

Briefly identify and explain the new substantive provisions, the substantive changes to existing sections, or both. A more detailed discussion is provided in the "Detail of Changes" section below.

This regulatory action will repeal selected provisions of the Department's regulation chapters on General Provisions Applicable to All Taxes Administered by the Department of Taxation, Individual Income Tax, Fiduciary Income Tax, Corporation Income Tax, and Retail Sales and Use Tax to reduce the number of requirements it imposes in its regulations. Some of these provisions are being repealed because they address statutes that have been repealed. Other provisions are being repealed because they address statutes that are clear and unambiguous and do not need regulatory interpretation. Other provisions are being repealed because they are duplicative of other regulation sections. Repeal of these provisions does not reflect a change in existing departmental policy. Please see the Details of Changes for a more detailed discussion.

Issues

Identify the issues associated with the regulatory change, including: 1) the primary advantages and disadvantages to the public, such as individual private citizens or businesses, of implementing the new or amended provisions; 2) the primary advantages and disadvantages to the agency or the Commonwealth; and 3) other pertinent matters of interest to the regulated community, government officials, and the public. If there are no disadvantages to the public or the Commonwealth, include a specific statement to that effect.

The primary advantage of this regulatory action to the public is that it will reduce the number of requirements in the Department's regulation. The primary advantage to the Department of Taxation is that it will no longer need to maintain the provisions being repealed. As these provisions and the requirements

they impose are unnecessary, their repeal will result in no disadvantage to the public or the Commonwealth.

Requirements More Restrictive than Federal

Identify and describe any requirement of the regulatory change which is more restrictive than applicable federal requirements. Include a specific citation for each applicable federal requirement, and a rationale for the need for the more restrictive requirements. If there are no applicable federal requirements, or no requirements that exceed applicable federal requirements, include a specific statement to that effect.

There are no applicable federal requirements.

Agencies, Localities, and Other Entities Particularly Affected

Consistent with § 2.2-4007.04 of the Code of Virginia, identify any other state agencies, localities, or other entities particularly affected by the regulatory change. Other entities could include local partners such as tribal governments, school boards, community services boards, and similar regional organizations. "Particularly affected" are those that are likely to bear any identified disproportionate material impact which would not be experienced by other agencies, localities, or entities. "Locality" can refer to either local governments or the locations in the Commonwealth where the activities relevant to the regulation or regulatory change are most likely to occur. If no agency, locality, or entity is particularly affected, include a specific statement to that effect.

Other State Agencies Particularly Affected

As the provisions being repealed are unnecessary, there are no issues or disadvantages to any other state agencies associated with this action and thus, no state agencies are particularly affected.

Localities Particularly Affected

As the provisions being repealed are unnecessary, there are no issues or disadvantages to any localities associated with this action and thus, no localities are particularly affected.

Other Entities Particularly Affected

As the provisions being repealed are unnecessary, there are no issues or disadvantages to any entities associated with this action and thus, no entities are particularly affected.

Economic Impact

Consistent with § 2.2-4007.04 of the Code of Virginia, identify all specific economic impacts (costs and/or benefits), anticipated to result from the regulatory change. When describing a particular economic impact, specify which new requirement or change in requirement creates the anticipated economic impact. Keep in mind that this is the proposed change versus the status quo.

Impact on State Agencies

<p><i>For your agency:</i> projected costs, savings, fees or revenues resulting from the regulatory change, including:</p> <ul style="list-style-type: none"> a) fund source / fund detail; b) delineation of one-time versus on-going expenditures; and c) whether any costs or revenue loss can be absorbed within existing resources 	<p>As the regulatory provisions repealed by this action are not necessary, the Department does not anticipate any costs, fees, or revenues resulting from this regulatory change. The Department may experience savings from the elimination of the repealed provisions because it will no longer need to maintain the provisions on the future. The Department is unable to quantify these possible future savings and anticipates that they would be <i>de minimis</i>.</p>
<p><i>For other state agencies:</i> projected costs, savings, fees or revenues resulting from the regulatory change, including a delineation of one-time versus on-going expenditures.</p>	<p>The Department does not anticipate that other state agencies will experience any costs, savings, fees or revenues resulting from this regulatory change.</p>
<p><i>For all agencies:</i> Benefits the regulatory change is designed to produce.</p>	<p>This regulatory change is designed to benefit taxpayers, and should not impact state agencies.</p>

Impact on Localities

If this analysis has been reported on the ORM Economic Impact form, indicate the tables (1a or 2) on which it was reported. Information provided on that form need not be repeated here.

<p>Projected costs, savings, fees or revenues resulting from the regulatory change.</p>	<p>Table 2</p>
<p>Benefits the regulatory change is designed to produce.</p>	<p>Table 2</p>

Impact on Other Entities

If this analysis has been reported on the ORM Economic Impact form, indicate the tables (1a, 3, or 4) on which it was reported. Information provided on that form need not be repeated here.

<p>Description of the individuals, businesses, or other entities likely to be affected by the regulatory change. If no other entities will be affected, include a specific statement to that effect.</p>	<p>Tables 3 and 4</p>
<p>Agency's best estimate of the number of such entities that will be affected. Include an estimate of the number of small businesses affected. Small business means a business entity, including its affiliates, that:</p> <ul style="list-style-type: none"> a) is independently owned and operated and; b) employs fewer than 500 full-time employees or has gross annual sales of less than \$6 million. 	<p>Tables 3 and 4</p>
<p>All projected costs for affected individuals, businesses, or other entities resulting from the regulatory change. Be specific and include all costs including, but not limited to:</p> <ul style="list-style-type: none"> a) projected reporting, recordkeeping, and other administrative costs required for compliance by small businesses; b) specify any costs related to the development of real estate for commercial or residential purposes that are a consequence of the regulatory change; 	<p>Tables 3 and 4</p>

c) fees; d) purchases of equipment or services; and e) time required to comply with the requirements.	
Benefits the regulatory change is designed to produce.	Tables 3 and 4

Alternatives to Regulation

Describe any viable alternatives to the regulatory change that were considered, and the rationale used by the agency to select the least burdensome or intrusive alternative that meets the essential purpose of the regulatory change. Also, include discussion of less intrusive or less costly alternatives for small businesses, as defined in § 2.2-4007.1 of the Code of Virginia, of achieving the purpose of the regulatory change.

This regulatory action will amend the regulation to repeal unnecessary requirements. The only alternative to this action would be to leave in place the unnecessary requirements.

If this analysis has been reported on the ORM Economic Impact form, indicate the tables on which it was reported. Information provided on that form need not be repeated here.

Regulatory Flexibility Analysis

Consistent with § 2.2-4007.1 B of the Code of Virginia, describe the agency’s analysis of alternative regulatory methods, consistent with health, safety, environmental, and economic welfare, that will accomplish the objectives of applicable law while minimizing the adverse impact on small business. Alternative regulatory methods include, at a minimum: 1) establishing less stringent compliance or reporting requirements; 2) establishing less stringent schedules or deadlines for compliance or reporting requirements; 3) consolidation or simplification of compliance or reporting requirements; 4) establishing performance standards for small businesses to replace design or operational standards required in the proposed regulation; and 5) the exemption of small businesses from all or any part of the requirements contained in the regulatory change.

Table 1c

If this analysis has been reported on the ORM Economic Impact form, indicate the tables on which it was reported. Information provided on that form need not be repeated here.

Public Participation

Indicate how the public should contact the agency to submit comments on this regulation, and whether a public hearing will be held, by completing the text below.

Consistent with § 2.2-4011 of the Code of Virginia, if an objection to the use of the fast-track process is received within the 30-day public comment period from 10 or more persons, any member of the applicable standing committee of either house of the General Assembly or of the Joint Commission on Administrative Rules, the agency shall: 1) file notice of the objections with the Registrar of Regulations for publication in the Virginia Register and 2) proceed with the normal promulgation process with the initial publication of the fast-track regulation serving as the Notice of Intended Regulatory Action.

If you are objecting to the use of the fast-track process as the means of promulgating this regulation, please clearly indicate your objection in your comment. Please also indicate the nature of, and reason for, your objection to using this process.

The Department of Taxation is providing an opportunity for comments on this regulatory proposal, including but not limited to (i) the costs and benefits of the regulatory proposal and any alternative approaches, (ii) the potential impacts of the regulation, and (iii) the agency's regulatory flexibility analysis stated in this background document.

Anyone wishing to submit written comments for the public comment file may do so through the Public Comment Forums feature of the Virginia Regulatory Town Hall web site at: <https://townhall.virginia.gov>. Comments may also be submitted by mail, email or fax to:

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In order to be considered, comments must be received by 11:59 pm on the last day of the public comment period.

Detail of Changes

List all regulatory changes and the consequences of the changes. Explain the new requirements and what they mean rather than merely quoting the text of the regulation. For example, describe the intent of the language and the expected impact. Describe the difference between existing requirement(s) and/or agency practice(s) and what is being proposed in this regulatory change. Use all tables that apply, but delete inapplicable tables.

If an existing VAC Chapter(s) is being amended or repealed, use Table 1 to describe the changes between existing VAC Chapter(s) and the proposed regulation. If existing VAC Chapter(s) or sections are being repealed and replaced, ensure Table 1 clearly shows both the current number and the new number for each repealed section and the replacement section.

Table 1: Changes to Existing VAC Chapter(s)

Current chapter-section number	New chapter-section number, if applicable	Current requirements in VAC	Change, intent, rationale, and likely impact of new requirements
23.10.20.30	Not applicable	Provides guidance regarding the filing of tax returns or payment of taxes by mail	This section is being repealed because it is not necessary because it paraphrases <i>Va. Code</i> § 58.1-9 , a statute that is clear and unambiguous.

23.10.20.60	Not applicable	Provides guidance regarding the interest rates that apply to tax assessments and refunds	<p>This section is being amended to strike parts of subsection A which set forth interest rates from the 1980's which are no longer relevant because the statutes of limitations on assessments and refund requests have passed.</p> <p>This section is also being amended to strike subdivision B, which quotes an outdated version of <i>Internal Revenue Code</i> § 6621. Since the statutory provision which is being interpreted, <i>Va. Code</i> § 58.1-15 (A) clearly and unambiguously states that interest on assessments and refunds shall be computed at the rates of interest established pursuant to <i>IRC</i> § 6621, it is not necessary to quote the federal statute.</p>
23.10.110.130	Not applicable	Provides guidance regarding exemptions and exclusions from individual income tax	<p>This section is being amended to strike subdivisions A and B (1) which are obsolete due to changes in the statute being interpreted, <i>Va. Code</i> § 58.1-321. As subsection A of <i>Va. Code</i> § 58.1-321 is clear and unambiguous, no interpretation of it is needed.</p>
23.10.110.142	Not applicable	Provides guidance regarding subtractions from individual income tax	<p>This section is being amended to strike subsection 3 relating to the pension and retirement income subtraction because the code section being interpreted, <i>Va. Code</i> § 58.1-322.02, has been amended to repeal this subtraction.</p> <p>This section is also being amended to strike subsection 4 relating to the disability income subtraction because the code section being interpreted, <i>Va. Code</i> § 58.1-322.02 (4) has been amended to change the disability income subtraction. The current statutory provision is clear and unambiguous and does not need interpretation.</p> <p>This section is also being amended to strike subsection 6 relating to the subtraction for income tax refunds. The code section being interpreted, <i>Va. Code</i> § 58.1-322.02 (5), is clear and unambiguous and does not need interpretation.</p>

			<p>This section is also being amended to strike subsection 7 relating to the subtraction for the former WIN or targeted jobs tax credit, which has been replaced in statute by the subtraction for the Work Opportunity Credit. The code section being interpreted, <i>Va. Code</i> § 58.1-322.02 (6), is clear and unambiguous and does not need interpretation.</p> <p>This section is also being amended to strike subsection 8 relating to the subtraction for foreign source income. The code section being interpreted, <i>Va. Code</i> § 58.1-322.02, has been amended to repeal the subtraction for foreign source income.</p> <p>This section is also being amended to strike subsection 9 relating to the subtraction for qualified agricultural contributions. The code section being interpreted, <i>Va. Code</i> § 58.1-322.02, has been amended to repeal the subtraction for qualified agricultural contributions.</p>
23.10.110.143	Not applicable	Provides guidance regarding deductions from individual income tax	This section is being amended to strike obsolete provisions regarding Virginia itemized and standard deductions that are covered by <i>Va. Code</i> § 58.1-322.03 , a statute that is clear and unambiguous.
23.10.110.144	Not applicable	Provides guidance regarding individual income tax modifications and adjustments.	This section is being repealed because it is not necessary – it paraphrases a statute, <i>Va. Code</i> § 58.1-315 , that is clear and unambiguous.
23.10.110.250	Not applicable	Provides guidance regarding special cases in which nonresidents are not required to file a Virginia return	This section is being repealed because it is not necessary – it is outdated and paraphrases a statute, <i>Va. Code</i> § 58.1-342 , that is clear and unambiguous.
23.10.110.280	Not applicable	Provides guidance regarding nongame wildlife voluntary contributions	This section is being repealed because it is not necessary – it is outdated and paraphrases a statute, <i>Va. Code</i> § 58.1-344.3 , that is clear and unambiguous.
23.10.115.10	Not applicable	Provides definitions for the fiduciary income tax	This section is being repealed because it is not necessary – it paraphrases a statute, <i>Va. Code</i> § 58.1-302 , which is clear and unambiguous.
23.10.115.40	Not applicable	Provides guidance regarding Virginia taxable	This section is being repealed because it is not necessary – it

		income of a resident estate or trust	paraphrases a statute, <i>Va. Code</i> § 58.1-361 , which is clear and unambiguous.
23.10.115.50	Not applicable	Provides guidance regarding Virginia taxable income of a nonresident estate or trust	This section is being repealed because it is not necessary – it paraphrases a statute, <i>Va. Code</i> § 58.1-362 , which is clear and unambiguous.
23.10.115.90	Not applicable	Provides guidance regarding fiduciary income tax credits	This section is being repealed because it is not necessary – it is outdated and it paraphrases two statutes, <i>Va. Code</i> § 58.1-439.21 and 59.1-280 , which are clear and unambiguous.
23.10.115.151	Not applicable	Provides guidance regarding amendments of declarations	This section is being repealed because it is not necessary – it is outdated and it paraphrases two statutes, <i>Va. Code</i> §§ 58.1-439.21 and 59.1-280 , which are clear and unambiguous.
23.10.115.153	Not applicable	Provides guidance regarding payment dates	This section is being repealed because it is not necessary – it paraphrases a statute, <i>Va. Code</i> § 58.1-491 , that is clear and unambiguous.
23.10.120.70	Not applicable	Provides guidance regarding the imposition of the corporate income tax	This section is being repealed because it is not necessary – it paraphrases a statute, <i>Va. Code</i> § 58.1-400 , that is clear and unambiguous.
23.10.210.32	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to adult care facilities	This section is being repealed because it discusses a statutory exemption that has been repealed, <i>Va. Code</i> § 58.1-609.8(10) , and it is repetitive of 23VAC10-210-4040 Services, which addresses the application of the sales tax to service providers.
23.10.210.130	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to artists and art dealers	This section is being repealed because it paraphrases the statutory and regulatory provisions applicable to all sales of tangible personal property.
23.10.210.220	Not applicable	Provides guidance regarding the amount of Retail Sales and Use Tax to be collected by Brackets for collection of the tax on small transactions	This section is being repealed because with point of sale terminals, merchants do not need a breakdown of the sales tax to be collected on small transactions.
23.10.210.352	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to commercial watermen regarding typical taxable items	This section is being repealed because it is not necessary – it paraphrases a statute, <i>Va. Code</i> § 58.1-609.2 (4), that is clear and unambiguous.

23.10.210.353	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to commercial waterman regarding the taxation of certain vessels	This section is being repealed because it is not necessary – it paraphrases a statute, <i>Va. Code</i> § 58.1-609.2 (4), that is clear and unambiguous.
23.10.210.390	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to consignments	This section is being repealed because it is not necessary – it restates a basic principle of sales tax that goods are subject to the tax when sold by a dealer.
23.10.210.485	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to the dealer's compensation or discount	This section is being repealed because it paraphrases a statute, <i>Va. Code</i> § 58.1-622 , which has been superseded by budget language, Item 3-5.06 .
23.10.210.500	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to dentists, dental laboratories, and dental supply houses	This section is being repealed because it is repetitive of 23VAC10-210-4040 Services, which addresses the application of the sales tax to service providers.
23.10.210.590	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to feed making	This section is being repealed because it is not necessary – it paraphrases a statute <i>Va. Code</i> § 58.1-609.2 (5), that is clear and unambiguous.
23.10.210.595	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to financial institutions	This section is being repealed because it is repetitive of 23VAC10-210-4040 Services, which addresses the application of the sales tax to service providers.
23.10.210.650	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to furniture and storage warehousemen	This section is being repealed because it is repetitive of 23VAC10-210-4040 Services, which addresses the application of the sales tax to service providers.
23.10.210.720	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to Hospitals and nursing homes	This section is being repealed because it discusses statutory exemptions that have been repealed, <i>Va. Code</i> § 58.1-609.7 , and it is repetitive of 23VAC10-210-4040 Services, which addresses the application of the sales tax to service providers.
23.10.210.766	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to the Innovative Technology Authority	This section is being repealed because the Innovative Technology Authority no longer exists. It was merged into the Innovation and Entrepreneurship Investment Authority in 2009 , which was replaced by the Virginia Innovation Partnership Authority in 2020 . Furthermore, the exemption statutes, <i>Va. Code</i>

			§§, 58.1-609.5(6) and 58.1-609.5(7) have been repealed.
23.10.210.770	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to interior decorators	This section is being repealed because it is repetitive of 23VAC10-210-4040 Services, which addresses the application of the sales tax to service providers..
23.10.210.790	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to kennels, stables and pet shops	This section is being repealed because it is repetitive of 23VAC10-210-4040 Services, which addresses the application of the sales tax to service providers..
23.10.210.810	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to laundries and dry cleaners	This section is being repealed because it is repetitive of 23VAC10-210-4040 Services, which addresses the application of the sales tax to service providers.
23.10.210.900	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to machinists, foundrymen and pattern makers	This section is being repealed because it is not necessary – it paraphrases statutory provisions, Va. Code §§ 58.1-603 and 58.1-609.3 (2)(i), that are clear and unambiguous.
23.10.210.970	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to microfilm and microfiche copies of documents	This section is being repealed because the technology is obsolete and because the subject matter is covered in code sections, such as Va. Code §§ 58.1-603 and 58.1-623 (B), that are clear and unambiguous.
23.10.210.1070	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to nonprofit organizations regarding the criteria for exemption	This section is being repealed because the statutes it interprets granting exemptions to numerous specific nonprofit entities were repealed and replaced with Va. Code § 58.1-609.11 , which authorizes the Tax Commissioner to grant exemptions to nonprofit entities meeting statutory criteria.
23.10.210.1071	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to nonprofit organizations regarding exempt transactions	This section is being repealed because the statutes it interprets granting exemptions to numerous specific nonprofit entities were repealed and replaced with Va. Code § 58.1-609.11 , which authorizes the Tax Commissioner to grant exemptions to nonprofit entities meeting statutory criteria.
23.10.210.2020	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to peddlers and street vendors	This section is being repealed because it simply recites the statutory and regulatory rules applicable to all dealers.
23.10.210.2050	Not applicable	Provides guidance regarding the application of the Retail Sales and Use	This section is being repealed because it is repetitive of 23VAC10-210-4040 Services, which addresses

		Tax to photographs, photostats, blueprints, etc.	the application of the sales tax to service providers.
23.10.210.4030	Not applicable	Provides guidance regarding the application of the Retail Sales and Use Tax to seeds and seedlings	This section is being repealed because it is repetitive of 23VAC10-210-50 Agriculture.