

MEMORANDUM

To: Department of Planning and Budget

From: Mark C. Haskins
Director of Policy Development
Virginia Department of Taxation

Date: November 21, 2006

**Re: Agency Response to DPB Economic Impact Analysis Regarding
Repeal of Watercraft Sales and Use Tax Regulations that Provide no
Additional Guidance to Clear and Unambiguous Statutes**

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