



COMMONWEALTH of VIRGINIA

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To: Craig M. Burns
Commissioner
Department of Taxation

From: Elizabeth B. Myers
Assistant Attorney General

Date: June 29, 2016

Subject: 23 VAC 10-230
Periodic Review of the Watercraft Sales and Use Tax Regulation

I have reviewed the Watercraft Sales and Use Tax Regulation, 23 VAC 10-230, as this regulation is undergoing a periodic review and small business impact review pursuant to Executive Order 17 (2014) and §§ 2.2-4007.1 and 2.2-4017 of the *Code of Virginia*. In my opinion, the Department of Taxation had the authority under Virginia Code § 58.1-203 to adopt the current regulation and the Department has the authority to amend the regulation. The regulation does not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor does it 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 regulation.
