



COMMONWEALTH of VIRGINIA

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MEMORANDUM
VIA ELECTRONIC MAIL

TO: Todd Gathje, Policy Analyst
Virginia Department of Taxation

FROM: Thomas W. Nesbitt, Assistant Attorney General 
Office of the Attorney General of Virginia

DATE: March 30, 2009

RE: Tax Department's Proposed Fast-Track Amendments to 23 VAC § 10-210-310

I have reviewed the Tax Commissioner's proposed amendments to 23 *Virginia Administrative Code* ("VAC") § 10-210-310, addressing retail sales and use tax exemptions applicable to churches, which the Department of Taxation submitted to Virginia Regulatory Town Hall on February 5, 2009. In my view, as counsel to the Department of Taxation, § 58.1-203 of the *Code of Virginia* ("Code") authorizes the Tax Commissioner to promulgate the proposed amendments to 23 VAC § 10-210-310. It is also my opinion the proposed regulatory amendments are unlikely to be controversial, and, therefore, the Tax Commissioner may promulgate them via the fast-track rulemaking process set forth in Code § 2.2-4012.1.