



COMMONWEALTH of VIRGINIA

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MEMORANDUM

**To: Kristen Peterson, Tax Policy Analyst
Virginia Department of Taxation**

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

Date: April 15, 2008

Subject: Letter of Assurance for Amending the 23 VAC 10-210-693

I have reviewed the Department of Taxation's proposed permanent regulation that was posed on the Virginia Regulatory Town Hall internet site on April 14, 2008 and which replaces the emergency regulation issued by the Department on July 26, 2007 regarding the application of the Virginia Retail Sales and Use Tax to government contractors. In my view, as counsel to the Department of Taxation, the Department may promulgate regulations pursuant to *Code of Virginia* § 58.1-203. The amendment of 23 VAC 10-210-693 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 proposed regulations.

