

MEMORANDUM

To: Department of Planning and Budget

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

Date: September 24, 2008

Re: Agency Response to DPB Economic Impact Analysis Regarding the Promulgation of a Public Participation Guidelines Regulation under Chapter 11 of Title 23 of the Virginia Administrative Code.

The Agency generally agrees with the Department of Planning and Budget's Economic Impact Analysis. However, it notes that while the 60 day comment period TAX has chosen for re-proposed and fast-track regulations is longer than that suggested in the Model Public Participation Guidelines, it is consistent with *Va. Code* § 58.1-203 B, which provides that "[i]n promulgating regulations, the Tax Commissioner shall follow the applicable provisions of the Administrative Process Act (§ 2.2-4000 et seq.), except that notice of a proposed regulation shall appear at least sixty days in advance of the date prescribed for submittals."