



COMMONWEALTH of VIRGINIA

*Office of the Attorney General
Richmond 23219*

Robert F. McDonnell
Attorney General

900 East Main Street
Richmond, Virginia 23219
804 - 786 - 2071
804 - 371 - 8946 TDD

MEMORANDUM

To: Jennifer Lewis, Tax Policy Analyst
Virginia Department of Taxation

From: Flora T. Hezel
Assistant Attorney General-II

Date: August 1, 2008

Subject: Letter of Assurance for Amending Public Participation Guidelines and Adopting 23 VAC 10-11-10, 23 VAC 10-11-10, 23 VAC 10-11-20, 23 VAC 10-11-30, 23 VAC 10-11-40, 23 VAC 10-11-50, 23 VAC 10-11-60, 23 VAC 10-11-70, 23 VAC 10-11-80, 23 VAC 10-11-90, 23 VAC 10-11-100, and 23 VAC 10-11-110

I have reviewed the Department of Taxation's proposed amendment of the regulations regarding the Public Participation Guidelines relating to the Department's development, amendment and repeal of regulations. In my view, as counsel to the Department of Taxation, the Department may promulgate regulations pursuant to *Code of Virginia* § 58.1-203. Further, these amendments are necessary to comply with Chapter 321 of the 2008 Acts of Assembly. The proposed regulations do not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they 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.

