



COMMONWEALTH of VIRGINIA

Mark R. Herring
Attorney General

202 N. Ninth Street
Richmond, Virginia 23219
804 - 786 - 2071
804 - 225 - 4541 TDD

MEMORANDUM

To: Craig M. Burns
Commissioner
Department of Taxation

From: Elizabeth B. Myers
Assistant Attorney General

Date: June 22, 2018

Subject: Letter of Assurance Regarding Amendment of Virginia Soft Drink Excise Tax regulation
23 VAC 10-390-40

I have reviewed the Department of Taxation's (the Department) proposed amendment of Virginia Soft Drink Excise Tax regulation, 23 VAC 10-390-40. This regulatory action will amend the regulation to conform to current law and existing administrative procedure and strike provisions that are no longer accurate due to changes in such law and procedures. In my view, as counsel to the Department, the Department has the authority to take this regulatory action.

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 regulatory action.