



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Joe Mayer, Lead Policy Analyst
Virginia Department of Taxation

From: Flora T. Hezel
Assistant Attorney General

Date: June 14, 2018

Subject: Letter of Assurance for Amending Cigarette Tax Regulations

I have reviewed the Department of Taxation's proposed amendment of 23 VAC 10-370-20, 23 VAC 10-370-40, 23 VAC 10-370-70, 23 VAC 10-370-90, 23 VAC 10-370-100 and 23 VAC 10-370-110, as well as the proposed repeal of 23 VAC 10-370-80, 23 VAC 10-370-120 and 23 VAC 10-370-180, the regulations applicable to the Cigarette Tax, that was posted on the Virginia Regulatory Town Hall internet site on May 24, 2018. In my view, as counsel to the Department of Taxation, the Department may promulgate regulations pursuant to § 58.1-203 of the *Code of Virginia*. The amendment and repeal of the regulations identified above 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 amendment of this regulation.