



# **COMMONWEALTH of VIRGINIA**

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## **MEMORANDUM**

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

**From:** Flora T. Hezel  
Senior Assistant Attorney General

**Date:** March 26, 2024

**Subject:** Letter of Assurance for Fast Track Action as to 23 VAC 10-20; 23 VAC 10-115; 23 VAC 10-120; and 23 VAC 10-210 to Reduce Regulatory Burdens Pursuant to Executive Order 19 (June 30, 2022)

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I have reviewed the Department of Taxation's proposed Fast Track Action to Reduce Regulatory Burdens, which includes amendment of 23VAC10-20-60, 23VAC10-110-130, 23VAC10-110-142, and 23VAC10-110-143, as well as the proposed repeal of 23VAC10-20-30 relating to General Provisions Applicable to All Taxes Administered by the Department of Taxation, 23VAC10-110-144, 23VAC10-110-250; and 23VAC10-110-280 relating to Individual Income Tax; 23VAC10-115-10; 23VAC10-115-40; 23VAC10-115-50; 23VAC10-115-90; 23VAC10-115-151; and 23VAC10-115-153 relating to Fiduciary Income Tax; 23VAC10-120-70 relating to Corporation Income Tax; and 23VAC10-210-32; 23VAC10-210-130; 23VAC10-210-220; 23VAC10-210-352; 23VAC10-210-353; 23VAC10-210-390; 23VAC10-210-485; 23VAC10-210-500; 23VAC10-210-590; 23VAC10-210-595; 23VAC10-210-650; 23VAC10-210-720; 23VAC10-210-766;

23VAC10-210-770; 23VAC10-210-790; 23VAC10-210-810; 23VAC10-210-900; 23VAC10-210-970; 23VAC10-210-1070; 23VAC10-210-1071; 23VAC10-210-2020; 23VAC10-210-2050; and 23VAC10-210-4030 relating to the Retail Sales and Use Tax. The proposed regulatory action was posted on the Virginia Regulatory Town Hall internet site on March 20, 2024. In my view, as counsel to the Department of Taxation, the Department may issue 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.