



# 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:** Mark Haskins, Senior Policy Analyst  
Virginia Department of Taxation

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

**Date:** June 8, 2006

**Subject:** Letter of Assurance for Repealing the Soft Drink Excise Tax Regulations

---

I have reviewed the Department of Taxation's proposed repeal of regulations applicable to the Soft Drink Excise Tax that was posted on the Virginia Regulatory Town Hall internet site on June 7, 2006. In my view, as counsel to the Department of Taxation, the Tax Commissioner may promulgate regulations regarding the interpretation and enforcement of the Commonwealth's tax laws administered by the Department pursuant to § 58.1-203 of the *Code of Virginia*. The repeal of these 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.

