



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Bland Sutton, Policy Analyst
Virginia Department of Taxation

From: Flora T. Hezel
Assistant Attorney General

Date: December 31, 2008

Subject: Letter of Assurance for amending 23 VAC 10-20-20, 23 VAC 10-20-80, 23 VAC 10-20-90, 23 VAC 10-20-110, 23 VAC 10-20-130 and 23 VAC 10-20-200

I have reviewed the Department of Taxation's proposed amendment of 23 VAC 10-20-20, 23 VAC 10-20-80, 23 VAC 10-20-90, 23 VAC 10-20-110, 23 VAC 10-20-130 and 23 VAC 10-20-200. 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 of 23 VAC 10-20-20, 23 VAC 10-20-80, 23 VAC 10-20-90, 23 VAC 10-20-110, 23 VAC 10-20-130 and 23 VAC 10-20-200 does not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do the amendments appear to conflict with any federal or state law currently in effect. Finally, the amendment of 23 VAC 10-20-20, 23 VAC 10-20-80, 23 VAC 10-20-90, 23 VAC 10-20-110, 23 VAC 10-20-130 and 23 VAC 10-20-200 is exempt from the Administrative Process Act pursuant to Code of Virginia §§ 2.2-4006A(3) and A(4)(a) because the action consists only of changes in style or form, and further are necessary to conform the regulations to changes in Virginia statutory law and no agency discretion is involved.

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.

