



COMMONWEALTH of VIRGINIA

Office of the Attorney General
Richmond 23219

Mark R. Herring
Attorney General

202 North 9th Street
Richmond, Virginia 23219
804 - 786 - 2071
804 - 225 - 4541 TDD

MEMORANDUM

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

From: Flora T. Hezel
Assistant Attorney General

Date: February 22, 2017

Subject: Letter of Assurance for Amending the Business, Professional, and Occupational License Tax Regulation

I have reviewed the Department of Taxation's proposed amendment of 23 VAC 10-500-210 regulations applicable to the Business, Professional, and Occupational License Tax that was posted on the Virginia Regulatory Town Hall internet site on December 14, 2016. 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 this regulation does not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor does it 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.