



COMMONWEALTH of VIRGINIA

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MEMORANDUM

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

From: Flora T. Hezel
Assistant Attorney General

Date: September 19, 2016

Subject: Letter of Assurance for 23 VAC 10-310-20 and 23 VAC 10-310-30

I have reviewed the Department of Taxation's ("the Department") proposed amendment to 23 VAC 10-310-20 and 23 VAC 10-310-30 to amend the Regulations Regarding the Tax on Wills and Administration to Reflect a Recodified Citation that was posted on the Virginia Regulatory Town Hall on September 13, 2016. In my view, as counsel to the Department of Taxation, these regulations may be promulgated pursuant to Section 58.1-203 of the Code of Virginia. The amendment of 23 VAC 10-310-20 and 23 VAC 10-310-30 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.

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.