



# COMMONWEALTH of VIRGINIA

Office of the Attorney General

Mark Herring  
Attorney General

202 North Ninth Street  
Richmond, Virginia 23219  
804-786-2071  
FAX 804-786-1991  
Virginia Relay Services  
800-828-1120  
7-1-1

**To:** Craig M. Burns  
Commissioner  
Department of Taxation

**From:** Elizabeth B. Myers  
Assistant Attorney General

**Date:** June 29, 2016

**Subject:** 23 VAC 10-11  
Periodic Review of the Public Participation Guidelines Regulations

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I have reviewed the Public Participation Guidelines Regulations, 23 VAC 10-11, as these regulations are undergoing a periodic review and small business impact review pursuant to Executive Order 17 (2014) and §§ 2.2-4007.1 and 2.2-4017 of the *Code of Virginia*. In my opinion, the Department of Taxation had the authority under Virginia Code §§ 2.2-4007.02 and 58.1-203 to adopt the current regulations and the Department has the authority to amend the regulations. The 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 regulations.

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