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Periodic Review and Small Business Impact Findings Where Result is "Retain the Regulation As Is"

Agency name	Department of Taxation
Virginia Administrative Code (VAC) citation	23 VAC 10-11
Regulation title	Public Participation Guidelines
Date	August 15, 2016

This information is required pursuant to Executive Order 17 (2014).

Legal basis

Please identify the state and/or federal legal authority for the regulation, including: 1) the most relevant law and/or regulation; and 2) promulgating entity, i.e., agency, board, or person.

Code of Va. § 58.1-203 authorizes the Tax Commissioner to adopt regulations to interpret and enforce the laws governing taxes administered by the Department of Taxation. Code of Va. § 2.2-4007.02 of the Code of Va. requires rulemaking agencies to develop, adopt, and use public participation guidelines.

Alternatives

Please describe all viable alternatives for achieving the purpose of the existing regulation that have been considered as part of the periodic review process. Include an explanation of why such alternatives were rejected and why this regulation is the least burdensome alternative available for achieving the purpose of the regulation.

As this regulation is required by *Code of Va. § 2.2-4007.02*, there is no viable alternative to the agency's public participation guidelines. The regulation was adopted in 2008 and follows the template adopted by all agencies.

Public comment

Please summarize all comments received during the public comment period following the publication of the Notice of Periodic Review, and provide the agency response. Please indicate if an informal advisory group was formed for purposes of assisting in the periodic review.

The agency received no comments during the public comment period and did not form an informal advisory group to assist in this periodic review.

Effectiveness

Please indicate whether the regulation meets the criteria set out in Executive Order 17 (2014), e.g., is necessary for the protection of public health, safety, and welfare, and is clearly written and easily understandable.

This regulation is required by *Code of Va. § 2.2-4007.02* and is based on the template used by all state agencies. The regulation establishes the mechanisms by which the agency will advise the public of the agency's regulatory actions. Notice of the agency's regulatory actions assists in protecting the public's welfare. The regulation is clearly written and easily understandable.

Result

Please state that the reason why the agency is recommending that the regulation should stay in effect without change.

The agency recommends that this regulation stay in effect without change because it is required by *Code of Va. § 2.2-4007.02* and assists in notifying the public of the agency's regulatory actions. No significant statutory changes have occurred since this regulation was promulgated that necessitate amending it.

Small business impact

In order to minimize the economic impact of regulations on small business, please include, pursuant to § 2.2-4007.1 E and F, a discussion of the agency's consideration of: 1) the continued need for the regulation; 2) the nature of complaints or comments received concerning the regulation from the public; 3) the complexity of the regulation; 4) the extent to which the regulation overlaps, duplicates, or conflicts with federal or state law or regulation; and 5) the length of time since the regulation has been evaluated or the degree to which technology, economic conditions, or other factors have changed in the area affected by the regulation. Also, include a discussion of the basis for the agency's determination to retain the regulation as is, consistent with the stated objectives of applicable law, to minimize the economic impact of regulations on small businesses.

The agency determined this regulation continues to be necessary as it is required by *Code of Va. § 2.2-4007.02* and establishes the mechanisms by which the agency will advise the public of the agency's

regulatory actions. There have been no complaints or comments received from the public concerning this regulation. The regulation is not complex and it does not overlap, duplicate, or conflict with federal or state law or regulation. Since this regulation's adoption in 2008, there have not been significant changes in technology, economic conditions, or other factors that would necessitate amending this regulation.