



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Mark Haskins, Senior Policy Analyst
Virginia Department of Taxation

From: Flora T. Hezel
Assistant Attorney General

Date: July 12, 2006

Subject: Letter of Assurance for Repealing the Regulations Pertaining to the Taxation of Partnerships

I have reviewed the Department of Taxation's proposed repeal of regulations applicable to the taxation of partnerships that was posted on the Virginia Regulatory Town Hall internet site on June 13, 2006. In my view, as counsel to the Department of Taxation, the Tax Commissioner may promulgate regulations regarding the interpretation and enforcement of the Commonwealth's tax laws administered by the Department pursuant to § 58.1-203 of the *Code of Virginia*. The repeal of these 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 proposed regulations.

