



# **COMMONWEALTH of VIRGINIA**

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## **MEMORANDUM**

**To:** Todd Gathje, Policy Analyst  
Virginia Department of Taxation

**From:** Flora T. Hezel  
Assistant Attorney General

**Date:** August 11, 2008

**Subject:** Letter of Assurance for amending 23 VAC 10-210-310

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I have reviewed the Department of Taxation's proposed amendment of 23 VAC 10-210-310, the regulation addressing application of the Virginia Retail Sales and Use Tax to churches. 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 23 VAC 10-210-310 does 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.

