



## *COMMONWEALTH of VIRGINIA*

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### *MEMORANDUM*

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

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

**Date:** January 28, 2016

**Subject:** Letter of Assurance Regarding Amendment of the Retail Sales and Use Tax Regulation,  
23VAC10-210-940

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I have reviewed the Department of Taxation's (the Department) proposed amendment of the Retail Sales and Use Tax Regulations, found at 23 VAC 10-210-940. This regulatory action will amend the regulation entitled, "Medicines, drugs, eyeglasses, and related items" to reflect changes made during the 1997 and 2006 General Assembly sessions and to incorporate policy set forth in numerous Virginia Tax Bulletins. In my view, as counsel to the Department of Taxation, the Department has the authority to take this regulatory action.

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.