



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Bland Sutton, Policy Analyst
Virginia Department of Taxation

From: Flora T. Hezel
Assistant Attorney General

Date: October 6, 2008

Subject: Letter of Assurance for Amending 23 VAC 10-210-1020 relating to Motor Vehicle Refinishers, Painters and Car Washers

I have reviewed the Department of Taxation's proposed amendment of 23 VAC 10-210-1020, the regulation addressing application of the Retail Sales and Use Tax to motor vehicle refinishers, painters and car washers.. 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 10-210-1020 does not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor does the regulation 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 regulation.

