



## *COMMONWEALTH of VIRGINIA*

**Mark R. Herring**  
Attorney General

900 East Main Street  
Richmond, Virginia 23219  
804 - 786 - 2071  
804 - 225 - 4541 TDD

### *MEMORANDUM*

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

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

**Date:** November 23, 2015

**Subject:** Letter of Assurance for Proposed Repeal of Regulation – Virginia Peanut Excise Tax –  
23 VAC 10-65

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I have reviewed the Department of Taxation's (the Department) proposed repeal of the Virginia Peanut Excise Tax Regulation, found at 23 VAC 10-65. In my view, as counsel to the Department of Taxation, the Department has the authority to repeal this regulation.

The Department conducted a periodic review of this regulation and determined it should be repealed, consistent with Executive Order 17, because it provides no guidance beyond the plain meaning of the statutes to which it applies and it is not necessary to protect the public health, safety, or welfare.

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.