



COMMONWEALTH of VIRGINIA

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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 Corn Excise Tax –
23 VAC 10-55

I have reviewed the Department of Taxation's (the Department) proposed repeal of the Virginia Corn Excise Tax Regulation, found at 23 VAC 10-55. 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The Department conducted a periodic review of this regulation and determined it should be repealed, consistent with Executive Order 17, because it provides no guidance beyond the plain meaning of the statutes to which it applies and it is not necessary to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.