



# *COMMONWEALTH of VIRGINIA*

## *Department of Taxation*

### MEMORANDUM

To: Department of Planning and Budget

From: Joseph E. Mayer  
Agency Regulatory Coordinator

Date: November 27, 2018

Re: Agency Response to DPB Economic Impact Analysis.

The Department of Taxation agrees with the Department of Planning and Budget's Economic Impact Analysis regarding its action titled: Amending Cigarette Tax Regulation to Reflect Statutory Changes (Fast-Track Action #5061 / Stage #8302)