



# COMMONWEALTH *of* VIRGINIA

*Office of the Attorney General*

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## ***MEMORANDUM***

**To:** Joe Mayer, Lead Policy Analyst  
Virginia Department of Taxation

**From:** Flora T. Hezel  
Senior Assistant Attorney General

**Date:** March 13, 2023

**Subject:** Letter of Assurance for Fast Track Action to Conform 23 VAC 10-210-340 and 23 VAC 10-210-410 to Statutory Changes

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I have reviewed the Department of Taxation's Fast Track Regulations for 23 VAC 10-210-410 and 23 VAC 10-210-340 relating to the Department's regulations for the Retail Sales and Use Tax to conform such regulations pursuant to statutory changes pursuant to Code of Virginia §§ 2.2-4007.1 and 2.2-4017, and Executive Order 19 (2022). In my view, as counsel to the Department of Taxation, the Department has authority to amend these regulations pursuant to Code of Virginia § 58.1-203. Further, the proposed amendments to 23 VAC 10-210-410 and 23 VAC 10-210-340 do not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they 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