



COMMONWEALTH of VIRGINIA

Office of the Attorney General

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MEMORANDUM

To: Craig M. Burns
Commissioner
Virginia Department of Taxation

From: Elizabeth B. Myers
Assistant Attorney General

Date: August 14, 2015

Subject: Letter of Assurance - Periodic Review of 23 VAC 10-65, Virginia Peanut Excise Tax
(23 VAC 10-65-40)

Pursuant to the Code of Virginia and Executive Order 17 (2014), an agency must conduct a periodic review of their regulations every four years. This review includes an examination by the Office of the Attorney General to ensure statutory authority for the regulation. The Department has recommended that the above referenced regulation be repealed. In my view, as counsel to the Department of Taxation, the Department has the authority to repeal this regulation.

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 regulatory action.