



# 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:** July 22, 2021

**Subject:** Letter of Assurance for Periodic Review of 23 VAC 10-11

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I have reviewed the Department of Taxation's Periodic Review and Small Business Impact Review Report of Findings for 23 VAC 10-11 relating to the Department's Public Participation Guidelines pursuant to Code of Virginia §§ 2.2-4007.1(D) and 2.2-4017, and Executive Order 14, as amended July 16, 2018. In my view, as counsel to the Department of Taxation, the Department has authority to promulgate these regulations pursuant to Code of Virginia § 58.1-203. Further, the retention of 23 VAC 10-11 in its current form does not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor does it appear to conflict with any federal or state law currently in effect. Finally, retention of 23 VAC 10-11 is consistent with Code of Virginia § 2.2-4007.02, which requires agencies to adopt and use public participation guidelines.

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