



# **COMMONWEALTH of VIRGINIA**

*Office of the Attorney General  
Richmond 23219*

**Mark R. Herring**  
Attorney General

900 East Main Street  
Richmond, Virginia 23219  
804 - 786 - 2071  
804 - 225 - 4541 TDD

## **MEMORANDUM**

**To:** James Savage, Policy Analyst  
Virginia Department of Taxation

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

**Date:** June 23, 2016

**Subject:** Letter of Assurance for 23 VAC 10-140-10

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I have reviewed the Department of Taxation's ("the Department") proposed amendment to 23 VAC 10-140-10 to amend the Income Tax Withholding Regulation to Conform to Law Changes and Existing Policy that was posted on the Virginia Regulatory Town Hall on June 21, 2016. In my view, as counsel to the Department of Professional and Occupational Regulation, these regulations may be promulgated pursuant to Section 58.1-203 of the Code of Virginia. The amendment of 23 VAC 10-140-10 does not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do the amendments 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 regulations.