



## *COMMONWEALTH of VIRGINIA*

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### *MEMORANDUM*

**To:** Craig M. Burns  
Commissioner  
Department of Taxation

**From:** Elizabeth B. Myers  
Assistant Attorney General

**Date:** December 29, 2015

**Subject:** Letter of Assurance for Proposed Amendment of Corn Excise Tax Regulation – 23 VAC 10-55 – to Update the Tax Rate and Remove Language Repetitive of Statute

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I have reviewed the Department of Taxation's (the Department) proposed amendment of the Virginia Corn Excise Tax Regulations, found at 23 VAC 10-55. Specifically, the Department proposes to amend 23 VAC 10-55-40 to update the Corn Excise Tax rate to the rate provided in the statute (1 cent per bushel) and to repeal language that provides no guidance beyond the plain meaning of the statutes. The regulatory action will also repeal 23 VAC 10-55-50 as it provides no guidance beyond the plain meaning of the statutes to which it applies and it is not necessary to protect the public health, safety, or welfare. In my view, as counsel to the Department of Taxation, the Department has the authority to take this regulatory action.

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.