



VIRGINIA POLITICAL INTELLIGENCE PORTAL

KATRINA CALLSEN

House District 54 | HD-54 | Albemarle (part); City of Charlottesville

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

Standalone statewide tax-policy analysis | Official Virginia LIS session data

186

Recorded events

75

Tax bills

179

Yea

6

Nay

Combined: 186 events, 75 tax bills, 179 Yea, 6 Nay, 1 Present/Not Voting (X), 0 P, 0 Abstain (A). 20261 Regular: 173 events, 74 tax bills, 166 Yea, 6 Nay, 1 X. 20262 Special I: 13 events, 1 bill (HB30 only), 13 Yea. No Special I Nay. No Special I X. The one X is 26110685 on SB661, Passed House with substitute (57-Y 39-N 1-A) on 3/3/2026. X is not N and is not absence. There is no A in the scored tax universe. There is no P in the scored tax universe. Do not copy Lily V. Franklin H0393 vote 26110590 HB30 X onto Callsen; Callsen's token on 26110590 is Yea.

LIS member ID H0354. <https://house.vga.virginia.gov/members/H0354>

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Callsen has 186 recorded vote events across 75 tax-related bills: 179 Yea, 6 Nay, 1 Present/Not Voting (X), 0 Present (P), and 0 Abstain (A). 2026 Regular (session 20261) accounts for 173 events on 74 tax bills (166 Yea, 6 Nay, 1 X). 2026 Special I (session 20262) accounts for 13 events on one bill, HB30, all Yea. There is no Special I Nay. There is no Special I X. High Yea is not a higher-tax or lower-tax label.

The record is one-sided on the Yea side. Callsen supported 179 of 186 recorded tax vote events. That arithmetic is not a tax-rate census. The six Nays are six recorded actions in her H0354 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent a seventh Nay. The six Nays, named and unflattened, are H11V2613579 on SB661 (Reported from General Laws with substitute, 14-Y 6-N); 26110806 on HB30 (Senate amendments rejected by House, 0-Y 92-N 0-A); 26110807 on HB145 (Senate substitute rejected by House, 0-Y 93-N 0-A); 26110881 on HB1279 (Senate substitute rejected by House, 0-Y 95-N 0-A); 26111306 on SB661 (Conference report rejected by House, 49-Y 44-N 3-A); and 26111310 on SB661 (Conference report agreed to by House, 57-Y 38-N 1-A). Those six are the complete Nay set. SB661 is three Nays plus one Yea on the second General Laws report and one X on House passage with substitute. Vote 26110685 on SB661 stays X. It is not a Nay. This paper does not flatten the two SB661 conference Nays into one Nay. A conference-agreed N is still N. This paper does not invent a story that collapses those conference votes.

There is 1 Present/Not Voting (X) token in this tax universe: 26110685 on SB661, Passed House with substitute (57-Y 39-N 1-A) on 3/3/2026. That token is X. It is not N. It is not Y. It is not absence. Peers may have N or Y on that HISTORY sentence. This paper does not copy those tokens and does not flatten that X into Nay. Vote 26110590 on HB30, Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A), is Yea for Callsen. It is not X. This paper does not copy Lily V. Franklin H0393's X on 26110590 onto Callsen. Unjoined rows are not scored as tax. There are 0 Present (P) tokens. There are 0 Abstain (A) tokens. Special I is 13 Yea. This paper does not write a Special I 1 Yea plus 12 X cluster onto this member.

The recorded universe is 186 events on 75 tax bills because more H0354 tokens joined tax bills, including Finance committee and subcommittee rolls and General Laws rolls. Sixty-five of the 186 events carry H10 vote_id prefixes. Five carry H11 prefixes. That is a CSV join count. This paper does not invent a reason beyond the CSV. It is not a thin universe. This paper does not backfill unjoined IDs.

Interpretive caution. A high Yea rate does not mean Callsen uniformly favored higher taxes or lower taxes. The captured bills include relief, exemptions, credits, classifications, local taxing authority, administrative changes, committee and subcommittee rolls, and budget vehicles with very different fiscal effects. Fifty-eight of the 186 events are HB29/HB30 budget-vehicle rolls. Vehicle is not item.

1. Quantitative Tax Profile

Categories are assigned from official LIS titles only, using the same buckets as the Martinez sample where the title clearly fits. Six shared-refid events attach to more than one tax bill and are scored once in Tax Administration / Other so the table sums to 186 events rather than splitting a single roll call. All six shared-refid events are Yea: 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915. Budget vehicles sit in Budget / Appropriations because this filter forces HB29/HB30. X is a recorded Present/Not Voting token. It is not Nay, and it is not absence. There is 1 X, 0 P, and 0 A. The six Nays sit in Sector/Excise Tax (SB661 H11V2613579, 26111306, and 26111310; HB145 26110807), Budget / Appropriations (HB30 26110806), and Tax Exemptions (HB1279 26110881). The one X sits in Sector/Excise Tax (SB661 26110685). There is no scored A.

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations		58	57	1	0

Tax category	Events	Yea	Nay	X	Not Voting (P/A)	
Income Tax	34	34	0	0		0
Tax Administration / Other	26	26	0	0		0
Sector/Excise Tax	17	12	4	1		0
Real Property Tax	16	16	0	0		0
Sales & Use Tax	10	10	0	0		0
Tax Exemptions	9	8	1	0		0
Local Taxes	6	6	0	0		0
Tax Credits/Incentives	6	6	0	0		0
Personal Property Tax	4	4	0	0		0
Total	186	179	6	1		0

Figure 1. H0354 tax-universe events by title-derived category, 2026 Regular and Special I. What it is: a count of unique (session, vote_id) events assigned from official LIS titles. What it is not: a fiscal-impact ranking, a tax-rate census, or a claim that Yea means higher taxes.

Session	Events	Tax bills	Yea	Nay	X	P	A
20261 2026 Regular	173		74	166	6	1	0
20262 2026 Special I	13		1	13	0	0	0
Combined	186		75	179	6	1	0

Figure 2. Session split of the same 186 events. What it is: 20261 versus 20262 arithmetic on unique (session, vote_id) rows. What it is not: a collapse of Special I into Regular. 20262 is HB30 only: 13 Yea.

2. Nay Votes

Documented Fact. Six Nays. One X. Zero P. Zero A. The one X token is not listed here. It is named in section 3. The six Nays named below are Callsen's H0354 CSV tokens. SB661 appears three times as N. HB30 appears once as N. HB145 appears once as N. HB1279 appears once as N. Those are separate recorded actions. This paper does not flatten SB661 into one Nay. This paper does not invent a seventh Nay. Vote 26110685 on SB661 is X, not N, and is named in section 3.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote H11V2613579 on 2/24/2026. Official recorded action: H Reported from General Laws with substitute (14-Y 6-N). Callsen's token is N. This is a committee-version Nay on the first General Laws report. It is the first of three SB661 Nays. The same day, vote H11V2613582 on the second General Laws report with substitute (11-Y 9-N) is Yea. That Yea is not this Nay.

Nay: HB30 — Budget Bill. Vote 26110806 on 3/4/2026. Official recorded action: H Senate amendments rejected by House (0-Y 92-N 0-A). Callsen's token is N. This is a version/vehicle vote on a forced budget vehicle, not a standalone tax-rate roll. The House rejected the Senate amendments unanimously. It is N for this member. Peers may have X on this HISTORY sentence. This paper does not copy those tokens. Callsen recorded Yea on the other 38 of 39 Regular-session HB30 events in this ledger, including House passage (83-Y 14-N 0-A) and including Floor Amendment Item 4-14 #1h on 26110590. All 13 Special I HB30 events are Yea.

Nay: HB145 — Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Vote 26110807 on 3/4/2026. Official recorded action: H Senate substitute rejected by House (0-Y 93-N 0-A). Callsen's token is N. This is a procedural/version vote. The House rejected the Senate substitute unanimously. It is not policy opposition to the underlying bill. Peers may have X on this HISTORY sentence. This paper does not copy those tokens. Callsen recorded Yea on the subcommittee recommend-report (9-Y 0-N), vote H11003V2610565; Yea on the General Laws report referred to Appropriations (21-Y 0-N), vote H11V2610929; Yea on House passage (89-Y 8-N 0-

A), vote 26110434; and Yea on the conference report agreed to by House (87-Y 8-N 0-A), vote 26111217. Those Yea tokens are not this Nay.

Nay: HB1279 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. One recorded Nay on this bill, the Senate-substitute rejection:

Vote 26110881 on 3/6/2026. Official recorded action: H Senate substitute rejected by House (0-Y 95-N 0-A).

Callsen's token is N. This is a procedural/version vote. The House rejected the Senate substitute unanimously. It is not policy opposition to the underlying bill. Peers may have X on this HISTORY sentence. This paper does not copy those tokens. This is her only HB1279 Nay.

Vote 26110016 on 2/5/2026 is Yea: H Read third time and passed House (60-Y 36-N 0-A). Vote 26111245 on 3/14/2026 is Yea: H Conference report agreed to by House (54-Y 41-N 0-A). Vote 26111389 on 4/22/2026 is Yea: H House concurred in Governor's recommendation (62-Y 38-N 0-A). Those Yea tokens are not this Nay. This CSV has no HB1279 subcommittee or committee event. This paper does not invent subcommittee, committee, floor-passage, or conference Nays on HB1279.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote 26111306 on 3/14/2026. Official recorded action: H Conference report rejected by House (49-Y 44-N 3-A). Callsen's token is N. This is the second of three SB661 Nays. It is a recorded token on the rejected conference report. It is not the committee Nay on H11V2613579. It is not the X on 26110685.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote 26111310 on 3/14/2026. Official recorded action: H Conference report agreed to by House (57-Y 38-N 1-A). Callsen's token is N. Conference-agreed N is still N on that action. This is the third of three SB661 Nays. It is not the conference-rejected Nay on 26111306. This paper does not flatten those two conference recorded actions into one Nay. This paper does not invent a story that collapses them.

Analysis. Two of the six Nays are Senate-substitute rejections (HB145 26110807 and HB1279 26110881). Those are procedural/version events. One Nay is HB30 26110806, Senate amendments rejected by House (0-Y 92-N 0-A). That is a version/vehicle event on a forced budget vehicle. Three Nays are SB661: the first General Laws report with substitute (H11V2613579), conference report rejected (26111306), and conference report agreed (26111310). Conference-agreed N is still N. Committee-version N is still N. They are not a tax-rate census. Vote 26110685 on SB661 House passage with substitute stays X, not N, and is named in section 3. Vote H11V2613582 on the second General Laws report is Yea. This paper does not invent HB550 or SB400 Nays. SB388 has no Nay in this ledger. There is no scored A.

3. Present/Not Voting (X) and Abstain (A)

Documented Fact. One Present/Not Voting (X) token. Zero Abstain (A). Zero Present (P). X is not N. X is not Y. X is not absence. A is not N. A is not X. A is not Y. A is not absence. This paper does not invent additional X rows, and it does not copy a peer Nay onto this X. This paper does not invent an Abstain. There is no Special I X in the scored tax universe. Regular session has 1 X. Special I is 13 Yea.

X: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote 26110685 on 3/3/2026. Official recorded action: H Passed House with substitute (57-Y 39-N 1-A). Callsen's token is X. It is not N. Peers may have N or Y on this HISTORY sentence. This paper does not copy those tokens. This is the only scored X in this tax universe. The three SB661 Nays named in section 2 remain N. The second General Laws report on H11V2613582 remains Yea.

HB30 — Budget Bill. Vote 26110590 on 2/26/2026. Official recorded action: H Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A). Callsen's token is Yea. It is not X. It is not N. This paper does not copy Lily V. Franklin H0393's X on 26110590 onto Callsen.

HB958 — Income tax, corporate; taxable income, net operating loss. Vote 26110137 on 2/10/2026. Official recorded action: H Read third time and passed House (96-Y 1-N 1-A). Callsen's token is Yea. It is not A. It is not X. It is not N. This paper does not treat this roll as an Abstain.

There are 0 Present (P) tokens and 0 Abstain (A) tokens. The scored X set is 26110685 only. Votes H11V2613579, 26110806, 26110807, 26110881, 26111306, and 26111310 are N, not X. Date-clustered Not Voting is not present as a Special I X cluster in this scored file. Special I is 13 Yea. This paper does not write a Special I 1 Yea plus 12 X cluster onto this member.

4. Real & Personal Property Tax

Titles below are the official LIS short titles. The one-line description of what each bill does is that title. Votes cite official HISTORY text. Shared-refid property titles (HB1358, SB649, HB960) are listed once in section 7 with their block events so a single roll call is not narrated twice. The HB854 Senate-substitute token on 26110865 is Yea. The House-agreement token on HJ34 is Yea.

HB175. Real property; tax exemption, surviving spouses of members of Armed Forces who died in line of duty. Callsen recorded Yea on 1/21/2026, H Reported from Finance (22-Y 0-N); Yea on 1/27/2026, H Read third time and passed House (99-Y 0-N 0-A).

HB282. Real property tax; classification of land and improvement in Cities of Charlottesville/Falls Church. Callsen recorded Yea on 1/21/2026, H Reported from Finance with substitute (21-Y 1-N); Yea on 1/27/2026, H Read third time and passed House (91-Y 8-N 0-A).

HB854. Real property tax; local classification or designation for property, nonprofit organizations. Callsen recorded Yea on 1/28/2026, H Reported from Finance with substitute (22-Y 0-N); Yea on 2/3/2026, H Read third time and passed House (97-Y 0-N 0-A); Yea on 3/6/2026, H Senate substitute agreed to by House (90-Y 5-N 0-A).

HB474. Real estate with delinquent taxes or liens; apptmt. of special commissioner, increases value. Callsen recorded Yea on 1/28/2026, H Reported from Finance with amendment(s) (22-Y 0-N); Yea on 2/3/2026, H Read third time and passed House (97-Y 0-N 0-A).

SB181. Real property tax; partial exemption for repurposing underutilized structures for residential use. Callsen recorded Yea on 2/25/2026, H Reported from Finance with substitute (17-Y 4-N); Yea on 3/2/2026, H Passed House with substitute (70-Y 29-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (65-Y 31-N 0-A).

HB557. Tangible personal property tax; establishes classification for electric landscaping equipment. Callsen recorded Yea on 2/4/2026, H Reported from Finance (15-Y 7-N); Yea on 2/10/2026, H Read third time and passed House (62-Y 35-N 0-A).

HJ34. Qualifying vehicles, certain; Dept. of Tax. to study options for abolishing personal property tax. Callsen recorded Yea on 1/30/2026, H Agreed to by House (68-Y 25-N 0-A).

5. Income Tax, Credits & Exemptions

HB1279 tokens named in section 2 remain those recorded actions. One of four HB1279 events is Nay. The Senate-substitute token on HB1279 26110881 is N. That Nay is procedural/version. The House-passage token on 26110016 is Yea. The conference token on HB1279 26111245 is Yea. The Governor's-recommendation token on 26111389 is Yea. SB388 has no Nay in this ledger. The House-passage token on SB388 26110528 is Yea. The conference token on 26111279 is Yea. The Governor's-recommendation token on 26111431 is Yea. HB400 events in this ledger are Yea, including House passage on 26110305 and Senate substitute agreed on 26110809. SB612 House passage on 26110475 is Yea. HB958 26110137 is Yea. That Yea is not A and is not X. Additional income-tax, credit, and exemption titles with H0354 Yea tokens appear in Appendix A.

HB958. Income tax, corporate; taxable income, net operating loss. Callsen recorded Yea on 2/2/2026, H Subcommittee recommends reporting (9-Y 0-N); Yea on 2/4/2026, H Reported from Finance (22-Y 0-N); Yea on 2/10/2026, H Read third time and passed House (96-Y 1-N 1-A).

SB612. Motion picture production; extends income tax credit sunset. Callsen recorded Yea on 2/18/2026, H Reported from Finance (18-Y 3-N); Yea on 2/23/2026, H Passed House (74-Y 23-N 0-A).

HB400. Motion picture production; increases aggregate cap on tax credit, extends sunset. Callsen recorded Yea on 2/9/2026, H Subcommittee recommends reporting with amendment(s) (11-Y 0-N); Yea on 2/11/2026, H Reported from Finance with amendment(s) (18-Y 3-N); Yea on 2/17/2026, H Read third time and passed House (74-Y 23-N 0-A); Yea on 3/4/2026, H Senate substitute agreed to by House (70-Y 24-N 0-A).

HB167. Tax exemptions; Confederacy organizations. Callsen recorded Yea on 2/4/2026, H Reported from Finance (15-Y 7-N); Yea on 2/10/2026, H Read third time and passed House (62-Y 35-N 0-A).

HB1279. Affordable housing; religious organizations and other nonprofit tax-exempt properties. Callsen recorded Yea on 2/5/2026, H Read third time and passed House (60-Y 36-N 0-A); Nay on 3/6/2026, H Senate substitute rejected by House (0-Y 95-N 0-A); Yea on 3/14/2026, H Conference report agreed to by House (54-Y 41-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (62-Y 38-N 0-A).

SB388. Affordable housing; religious organizations and other nonprofit tax-exempt properties. Callsen recorded Yea on 2/25/2026, H Passed House with amendments (61-Y 37-N 0-A); Yea on 3/14/2026, H Conference report agreed to by House (55-Y 40-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (62-Y 36-N 0-A).

HB137. Income tax, state; increases current cap of military benefits that may be subtracted. Callsen recorded Yea on 1/26/2026, H Subcommittee recommends reporting with substitute and referring to Appropriations (10-Y 0-N); Yea on 1/28/2026, H Reported from Finance and referred to Appropriations (18-Y 0-N); Yea on 1/28/2026, H Reported from Finance with substitute and referred to Appropriations (22-Y 0-N).

HB1454. Income tax, state; subtraction for Segal AmeriCorps Education Award. Callsen recorded Yea on 2/2/2026, H Subcommittee recommends reporting and referring to Appropriations (10-Y 0-N); Yea on 2/4/2026, H Reported from Finance and referred to Appropriations (22-Y 0-N).

HB1180. Income tax, state; free tax filing program for individuals. Callsen recorded Yea on 2/2/2026, H Subcommittee recommends reporting with amendment(s) (10-Y 0-N); Yea on 2/4/2026, H Reported from Finance with amendment(s) (22-Y 0-N).

HB716. Income tax, state; innocent spouse tax relief. Callsen recorded Yea on 1/26/2026, H Subcommittee recommends reporting (10-Y 0-N); Yea on 1/28/2026, H Reported from Finance (22-Y 0-N).

HB47. Income tax, state; subtractions, uniformed services and foreign service retirement benefits. Callsen recorded Yea on 1/26/2026, H Subcommittee recommends laying on the table (8-Y 2-N).

HB1004. Income tax, state; creates child tax credit. Callsen recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

6. Sales, Use & Local Taxation

The HB550 House-passage token on 2619971 is Yea. The SB400 House-passage token on 26110470 is Yea. HB550 and SB400 are the admissions-tax pair. They remain recorded Yeas. This paper does not invent admissions-tax Nays. Peers may have N on those HISTORY sentences. This paper does not copy those tokens. The HB524 House-passage token is Yea. The SB314 House-passage token is Yea. The HB897 House-passage token on 26110396 is Yea. The Finance report on HB897 H10V2612753 is Yea.

HB334. Additional local sales and use tax to support schools; referendum. Callsen recorded Yea on 1/21/2026, H Reported from Finance (16-Y 6-N); Yea on 1/27/2026, H Read third time and passed House (70-Y 28-N 0-A).

HB897. Retail Sales and Use Tax; exemption for data centers, delayed effective date. Callsen recorded Yea on 2/11/2026, H Reported from Finance with substitute and referred to Appropriations (16-Y 5-N); Yea on 2/17/2026, H Read third time and passed House (61-Y 34-N 0-A).

HB550. Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism. Callsen recorded Yea on 1/28/2026, H Reported from Finance (15-Y 7-N); Yea on 2/4/2026, H Read third time and passed House (60-Y 37-N 0-A).

SB400. Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism. Callsen recorded Yea on 2/18/2026, H Reported from Finance (15-Y 6-N); Yea on 2/23/2026, H Passed House (62-Y 35-N 0-A).

HB341. Plastic bag tax; distribution to towns. Callsen recorded Yea on 1/21/2026, H Reported from Finance (15-Y 7-N); Yea on 1/27/2026, H Read third time and passed House (67-Y 32-N 0-A).

HB915. Local taxation; tax extension for federal government shutdown. Callsen recorded Yea on 2/4/2026, H Reported from Finance with amendment(s) (20-Y 2-N); Yea on 2/10/2026, H Read third time and passed House (68-Y 30-N 0-A).

HB524. Tourism improvement districts; transient occupancy tax in Arlington County. Callsen recorded Yea on 2/17/2026, H Read third time and passed House (68-Y 28-N 0-A).

SB314. Tourism improvement districts; transient occupancy tax in Arlington County. Callsen recorded Yea on 2/25/2026, H Passed House (67-Y 30-N 0-A).

HB919. Retail Sales and Use Tax; impose firearm and ammunition tax. Callsen recorded Yea on 2/11/2026, H Reported from Finance with substitute (14-Y 7-N).

7. Business, Excise & Tax Administration

SB661 tokens in this ledger are three Nays, one Yea, and one X: General Laws report H11V2613579 (N), General Laws report H11V2613582 (Y), House passage with substitute 26110685 (X), conference report rejected 26111306 (N), and conference report agreed 26111310 (N). This paper does not flatten those three Nays. This paper does not flatten the X into N. Peers may have N on 26110685. This paper does not copy those tokens. The HB145 Senate-substitute token on 26110807 is N, named in section 2, and remains procedural/version. The HB145 subcommittee, General Laws, House-passage, and conference tokens are Yea. The SB129 General Laws, House-passage, and conference tokens are Yea.

HB145. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Callsen recorded Yea on 1/27/2026, H Subcommittee recommends reporting and referring to Appropriations (9-Y 0-N); Yea on 1/29/2026, H Reported from General Laws and referred to Appropriations (21-Y 0-N); Yea on 2/17/2026, H Read third time and passed House (89-Y 8-N 0-A); Nay on 3/4/2026, H Senate substitute rejected by House (0-Y 93-N 0-A); Yea on 3/14/2026, H Conference report agreed to by House (87-Y 8-N 0-A).

SB129. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Callsen recorded Yea on 2/24/2026, H Reported from General Laws with substitute and referred to Appropriations (20-Y 0-N); Yea on 3/4/2026, H Passed House with substitute (91-Y 7-N 0-A); Yea on 3/13/2026, H Conference report agreed to by House (88-Y 7-N 0-A).

SB788. Alcoholic beverage control; payment of excise tax on beer, wine coolers, and wine, penalties. Callsen recorded Yea on 2/25/2026, H Reported from Finance with amendment(s) (21-Y 0-N); Yea on 3/2/2026, H Passed House with amendments (91-Y 6-N 1-A).

SB302. Peanuts; excise tax, sunset extended. Callsen recorded Yea on 2/25/2026, H Reported from Finance and referred to Appropriations (21-Y 0-N); Yea on 3/5/2026, H Passed House with substitute (95-Y 0-N 0-A).

SB661. Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Callsen recorded Yea on 2/24/2026, H Reported from General Laws with substitute (14-Y 6-N); Yea on 2/24/2026, H Reported from General Laws with substitute (11-Y 9-N); Present/Not Voting (X) on 3/3/2026, H Passed House with substitute (57-Y 39-N 1-A); Nay on 3/14/2026, H Conference report rejected by House (49-Y 44-N 3-A); Nay on 3/14/2026, H Conference report agreed to by House (57-Y 38-N 1-A).

HB1100. Wage garnishments; treasurers' liens for unpaid taxes and charges. Callsen recorded Yea on 2/4/2026, H Reported from Courts of Justice with amendment(s) (16-Y 6-N); Yea on 2/10/2026, H Read third time and passed House (85-Y 13-N 0-A); Yea on 3/10/2026, H Senate substitute agreed to by House (78-Y 19-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (73-Y 25-N 0-A).

SB597. Wage garnishments; treasurers' liens for unpaid taxes and charges. Callsen recorded Yea on 2/18/2026, H Reported from Courts of Justice (15-Y 7-N); Yea on 2/23/2026, H Passed House (83-Y 14-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (76-Y 20-N 0-A).

HB1142. Deferred or installment payment agreements; outstanding court-assessed fines, fees, taxes, or costs. Callsen recorded Yea on 2/13/2026, H Read third time and passed House (96-Y 0-N 0-A).

HB954. Rounding procedures; taxes and fees calculated, report. Callsen recorded Yea on 2/11/2026, H Reported from Finance with substitute (21-Y 0-N); Yea on 3/6/2026, H Senate substitute agreed to by House (97-Y 0-N 0-A).

SB224. Tax administration; award for tax underpayment detection assistance. Callsen recorded Yea on 2/23/2026, H Subcommittee recommends reporting with substitute and referring to Appropriations (11-Y 0-N); Yea on 2/25/2026, H Reported from Finance with substitute and referred to Appropriations (21-Y 0-N).

HB977. Tax laws of the Commonwealth; conformity to the Internal Revenue Code. Callsen recorded Yea on 1/28/2026, H Reported from Finance with substitute and referred to Appropriations (22-Y 0-N).

HB488. Wage garnishment; state tax debt. Callsen recorded Yea on 1/26/2026, H Subcommittee recommends reporting with substitute (10-Y 0-N); Yea on 1/28/2026, H Reported from Finance with substitute (22-Y 0-N).

Shared-refid block events

Six unique vote_ids attach to more than one tax bill. Each is one KPI event. Titles are concatenated in the CSV with a semicolon-space joiner. Bills are not invented, and the block is not flattened into one bill's recorded position. All six tokens are Yea: 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915. Peers may have X on 26110723. This paper does not copy those tokens. Callsen is Y.

Yea on 20261 2619915 (2/3/2026): HB163; HB488; HB716; HB960 — Notarization, filing, & recordation of certain land records; duties of notary or settlement agent.; Wage garnishment; state tax debt.; Income tax, state; innocent spouse tax relief.; Personal property taxes; valuation, effective clause. Official recorded action: H Read third time and passed House (98-Y 0-N 0-A).

Yea on 20261 26110094 (2/10/2026): HB1180; HB1358 — Income tax, state; free tax filing program for individuals.; Real property tax; special assessment on basis of use, notice requirements. Official recorded action: H Read third time and passed House (98-Y 0-N 0-A).

Yea on 20261 26110289 (2/17/2026): HB954; HB1008; HB1529 — Rounding procedures; taxes and fees calculated, report.; Motor vehicle sales and use tax; exemption for electric vehicles, etc.; Tax Commissioner; information sharing, eligibility for medical assistance. Official recorded action: H Read third time and passed House (97-Y 0-N 0-A).

Yea on 20261 26110461 (2/23/2026): SB316; SB591; SB649 — Notarization, filing, & recordation of certain land records; duties of notary or settlement agent.; Income tax, state; free tax filing program for individuals.; Real property tax; special assessment on basis of use, notice requirements. Official recorded action: H Passed House with substitute (97-Y 0-N 0-A).

Yea on 20261 26110723 (3/4/2026): SB660; SB779 — Virginia Self-Service Storage Act; disposal of abandoned personal property in certain cases.; Eminent domain; condemnation proceedings, entry of order and recordation of certificate. Official recorded action: H Passed House (97-Y 0-N 0-A).

Yea on 20261 26110724 (3/4/2026): SB660; SB779 — Virginia Self-Service Storage Act; disposal of abandoned personal property in certain cases.; Eminent domain; condemnation proceedings, entry of order and recordation of certificate. Official recorded action: H Passed House (99-Y 0-N 0-A).

8. Budget Vehicles (HB29 / HB30)

HB29 and HB30 are forced budget vehicles in this filter. They are not a standalone tax-rate roll. Callsen recorded Yea on all six 20261 HB29 events in this ledger, including House passage (63-Y 35-N 0-A) and Senate amendments agreed to by House (59-Y 35-N 0-A). The unsuffixed 26110458 joins HB29 as Yea. The trailing-X duplicate 26110458X is unjoined and is not scored as tax. This paper does not invent a bill for 26110458X.

On 20261 HB30 she recorded Yea on 38 events (committee amendments, floor amendments passed by including 26110590, constitutional reading, and House passage 83-Y 14-N 0-A) and Nay on 26110806 when the House rejected Senate amendments (0-Y 92-N 0-A). That Nay is a version/vehicle event. Vote 26110590 stays Yea. Peers may have X on 26110590. This paper does not copy those tokens onto Callsen.

20262 is HB30 only: 13 events, all Yea. Vote 26211488, conference report agreed to by House (71-Y 22-N 0-A), is Yea. The remaining twelve events are House concurrences in Governor's recommendations numbered 1 through 14, all Yea: 26211491, 26211492, 26211493, 26211494, 26211495, 26211496, 26211497, 26211498, 26211499, 26211500, 26211501, and 26211502. There is no Special I Nay. There is no Special I X in the scored tax universe. This paper does not write a Special I 1 Yea plus 12 X cluster onto this member. Do not invent other Special Session tax bills. Vehicle is not item. The complete recorded actions are in Appendix A.

9. Intelligence Assessment

Evidence-supported characterization (Analysis). Callsen supported 179 of 186 recorded tax-universe events. The six Nays are six recorded actions: SB661 General Laws report with substitute (H11V2613579, 14-Y 6-N); HB30 Senate amendments rejected (26110806, 0-Y 92-N 0-A); HB145 Senate substitute rejected (26110807, 0-Y 93-N 0-A); HB1279 Senate substitute rejected (26110881, 0-Y 95-N 0-A); SB661 conference report rejected (26111306, 49-Y 44-N 3-A); and SB661 conference report agreed (26111310, 57-Y 38-N 1-A). Those six are the complete Nay set. The two Senate-substitute Nays are procedural/version. The HB30 Nay is a version/vehicle event on a forced budget vehicle. The three SB661 Nays are committee-version and conference actions and are not flattened. Conference-agreed N on 26111310 is still N. Vote 26110685 on SB661 House passage with substitute stays X, not N. HB550 2619971 is Yea. SB400 26110470 is Yea. This paper does not invent admissions-tax Nays. Because the universe includes tax relief, exemptions, credits, classifications, taxing-authority measures, administrative changes, Finance and General Laws committee rolls, and budget vehicles, the record is better described as broad support for the House majority tax-policy agenda represented in this corpus, with a documented six-event Nay set that includes a three-event SB661 string and two procedural Senate-substitute rejections, plus one Present/Not Voting token on SB661 House passage with substitute, than as a higher-tax or lower-tax posture.

Callsen has one X token in this tax universe, zero Present (P) tokens, and zero Abstain (A) tokens. X is not Nay and is not absence. A is not Nay and is not X. Vote 26110685 stays X. Vote 26110590 on HB30 is Yea, not X. Vote 26110137 on HB958 (House passage, 96-Y 1-N 1-A) is Yea, not A. There is no Special I X cluster in the scored tax universe. Special I is 13 Yea on HB30. Shared-refid events 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915 are Yea.

Comparative significance. Differences with other members, if they exist, are more likely to show up in which bills those members oppose, miss, or break on — including Callsen's X on 26110685 where peers may have N or Y, her Nays on H11V2613579, 26111306, and 26111310 where peers may have Y, her Nay on 26110806 where peers may

have X, her Nay on 26110807 and 26110881 where peers may have X, her Yea on 26110590 where peers may have X, her Yea on HB550 2619971 and SB400 26110470 where peers may have N, her Yea on shared-refid 26110723 where some peers recorded X, and her Special I 13 Yea rather than a Present/Not Voting cluster. The 186-event, 75-bill count is the count of H0354 tokens that joined tax bills, including Finance and General Laws rolls. It is not a reconstructed motive. This ledger is behavior, not motive. Vote tokens do not establish why she voted. This ledger is H0354 only.

Open Question. Version text on the HB145 and HB1279 Senate substitutes versus the later conference reports is not compared in this paper. Version text on the SB661 House-substitute vehicle and the two conference reports is not compared. Senate-amendment text on 20261 HB30 26110806 is not lined to any single tax item. Governor-recommendation text on 20262 HB30 is not lined to any single tax item. Why the token on 26110685 is X while peers may have N or Y is not established by the vote file beyond the recorded token.

10. Follow-up Research

- SB661 — Keep the three Nays as three recorded actions: H11V2613579 General Laws report (14-Y 6-N), 26111306 conference rejected (49-Y 44-N 3-A), and 26111310 conference agreed (57-Y 38-N 1-A). Conference-agreed N is still N. Keep 26110685 as X, not N. Keep H11V2613582 as Yea. Do not flatten SB661 into one Nay.
- HB145 — Compare Senate-substitute text rejected on 26110807 with the conference report agreed on 26111217. Subcommittee and General Laws tokens are Yea.
- HB1279 — Compare Senate-substitute text rejected on 26110881 with the conference report agreed on 26111245. Floor passage on 26110016 is Yea.
- HB30 — Separate version/vehicle Senate-amendments rejection (26110806, N) from Floor Amendment Item 4-14 #1h (26110590, Yea for Callsen). Do not copy a peer X onto 26110590.
- HB550 / SB400 — House-passage tokens 2619971 and 26110470 are Yea. Do not invent admissions-tax Nays.
- 20262 HB30 — All 13 Special I events are Yea, including 26211488 and Governor-recommendation votes 26211491 through 26211502. Do not write a Special I X cluster onto this member.
- Shared-refid blocks (26110094, 26110289, 26110461, 26110723, 26110724, 2619915) — all six are Yea, including 26110723. Do not treat a concatenated title as a single-bill position.
- HISTORY join gaps: 50 unjoined 20261 vote_ids and 3 unjoined 20262 vote_ids were not scored as tax. Bills were not guessed. 26110458X is a trailing-X duplicate; unsuffixed 26110458 joins HB29.

Appendix A. Complete Callsen Tax Vote Ledger

Every one of the 186 CSV rows. Sessions stay labeled 20261 versus 20262. Shared-refid events remain one row with concatenated bill_ids. Vote is the recorded token, not a motive. Source is the official LIS bill URL from the CSV. This ledger is H0354 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (173 events)					
1/21/2026	HB175	Real Property Tax	Yea	H Reported from Finance (22-Y 0-N)	LIS
1/21/2026	HB282	Real Property Tax	Yea	H Reported from Finance with substitute (21-Y 1-N)	LIS
1/21/2026	HB334	Sales & Use Tax	Yea	H Reported from Finance (16-Y 6-N)	LIS
1/21/2026	HB341	Local Taxes	Yea	H Reported from Finance (15-Y 7-N)	LIS
1/26/2026	HB959	Income Tax	Yea	H Subcommittee recommends striking from the docket (10-Y 0-N)	LIS
1/26/2026	HB716	Income Tax	Yea	H Subcommittee recommends reporting (10-Y 0-N)	LIS
1/26/2026	HB47	Income Tax	Yea	H Subcommittee recommends laying on the table (8-Y 2-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
1/26/2026	HB137	Income Tax	Yea	H Subcommittee recommends reporting with substitute and referring to Appropriations (10-Y 0-N)	LIS
1/26/2026	HB1351	Income Tax	Yea	H Subcommittee recommends laying on the table (8-Y 2-N)	LIS
1/26/2026	HB1080	Tax Administration / Other	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
1/26/2026	HB488	Tax Administration / Other	Yea	H Subcommittee recommends reporting with substitute (10-Y 0-N)	LIS
1/27/2026	HB175	Real Property Tax	Yea	H Read third time and passed House (99-Y 0-N 0-A)	LIS
1/27/2026	HB282	Real Property Tax	Yea	H Read third time and passed House (91-Y 8-N 0-A)	LIS
1/27/2026	HB334	Sales & Use Tax	Yea	H Read third time and passed House (70-Y 28-N 0-A)	LIS
1/27/2026	HB341	Local Taxes	Yea	H Read third time and passed House (67-Y 32-N 0-A)	LIS
1/27/2026	HB145	Sector/Excise Tax	Yea	H Subcommittee recommends reporting and referring to Appropriations (9-Y 0-N)	LIS
1/28/2026	HB163	Tax Administration / Other	Yea	H Reported from Courts of Justice with substitute (19-Y 0-N)	LIS
1/28/2026	HB137	Income Tax	Yea	H Reported from Finance and referred to Appropriations (18-Y 0-N)	LIS
1/28/2026	HB488	Tax Administration / Other	Yea	H Reported from Finance with substitute (22-Y 0-N)	LIS
1/28/2026	HB716	Income Tax	Yea	H Reported from Finance (22-Y 0-N)	LIS
1/28/2026	HB977	Tax Administration / Other	Yea	H Reported from Finance with substitute and referred to Appropriations (22-Y 0-N)	LIS
1/28/2026	HB474	Real Property Tax	Yea	H Reported from Finance with amendment(s) (22-Y 0-N)	LIS
1/28/2026	HB550	Sales & Use Tax	Yea	H Reported from Finance (15-Y 7-N)	LIS
1/28/2026	HB960	Personal Property Tax	Yea	H Reported from Finance with amendment(s) (21-Y 0-N)	LIS
1/28/2026	HB137	Income Tax	Yea	H Reported from Finance with substitute and referred to Appropriations (22-Y 0-N)	LIS
1/28/2026	HB854	Real Property Tax	Yea	H Reported from Finance with substitute (22-Y 0-N)	LIS
1/29/2026	HB145	Sector/Excise Tax	Yea	H Reported from General Laws and referred to Appropriations (21-Y 0-N)	LIS
1/30/2026	HJ34	Personal Property Tax	Yea	H Agreed to by House (68-Y 25-N 0-A)	LIS
2/2/2026	HB1155	Income Tax	Yea	H Subcommittee recommends striking from the docket (8-Y 0-N)	LIS
2/2/2026	HB403	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 2-N)	LIS
2/2/2026	HB1123	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB458	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB588	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 2-N)	LIS
2/2/2026	HB991	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 2-N)	LIS
2/2/2026	HB958	Income Tax	Yea	H Subcommittee recommends reporting (9-Y 0-N)	LIS
2/2/2026	HB1210	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB1211	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB378	Income Tax	Yea	H Subcommittee recommends laying on the table (10-Y 0-N)	LIS
2/2/2026	HB1422	Income Tax	Yea	H Subcommittee recommends laying on the table (9-Y 1-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
2/2/2026	HB805	Tax Credits/Incentives	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB1004	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB1051	Real Property Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB1412	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB405	Tax Credits/Incentives	Yea	H Subcommittee recommends laying on the table (8-Y 2-N)	LIS
2/2/2026	HB1180	Income Tax	Yea	H Subcommittee recommends reporting with amendment(s) (10-Y 0-N)	LIS
2/2/2026	HB1454	Income Tax	Yea	H Subcommittee recommends reporting and referring to Appropriations (10-Y 0-N)	LIS
2/3/2026	HB163; HB488; HB716; HB960	Tax Administration / Other	Yea	H Read third time and passed House (98-Y 0-N 0-A)	LIS
2/3/2026	HB854	Real Property Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/3/2026	HB474	Real Property Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/4/2026	HB550	Sales & Use Tax	Yea	H Read third time and passed House (60-Y 37-N 0-A)	LIS
2/4/2026	HB1100	Tax Administration / Other	Yea	H Reported from Courts of Justice with amendment(s) (16-Y 6-N)	LIS
2/4/2026	HB958	Income Tax	Yea	H Reported from Finance (22-Y 0-N)	LIS
2/4/2026	HB1180	Income Tax	Yea	H Reported from Finance with amendment(s) (22-Y 0-N)	LIS
2/4/2026	HB1454	Income Tax	Yea	H Reported from Finance and referred to Appropriations (22-Y 0-N)	LIS
2/4/2026	HB167	Tax Exemptions	Yea	H Reported from Finance (15-Y 7-N)	LIS
2/4/2026	HB557	Personal Property Tax	Yea	H Reported from Finance (15-Y 7-N)	LIS
2/4/2026	HB915	Local Taxes	Yea	H Reported from Finance with amendment(s) (20-Y 2-N)	LIS
2/4/2026	HB1358	Real Property Tax	Yea	H Reported from Finance with substitute (22-Y 0-N)	LIS
2/5/2026	HB1279	Tax Exemptions	Yea	H Read third time and passed House (60-Y 36-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Uncontested Appropriations Committee Amendments agreed to (90-Y 7-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-5.04 #1h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-14 #2h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Engrossed by House as amended (63-Y 34-N 0-A)	LIS
2/9/2026	HB400	Tax Credits/Incentives	Yea	H Subcommittee recommends reporting with amendment(s) (11-Y 0-N)	LIS
2/9/2026	HB1135	Income Tax	Yea	H Subcommittee recommends laying on the table (8-Y 3-N)	LIS
2/9/2026	HB760	Income Tax	Yea	H Subcommittee recommends laying on the table (8-Y 3-N)	LIS
2/10/2026	HB1180; HB1358	Tax Administration / Other	Yea	H Read third time and passed House (98-Y 0-N 0-A)	LIS
2/10/2026	HB167	Tax Exemptions	Yea	H Read third time and passed House (62-Y 35-N 0-A)	LIS
2/10/2026	HB557	Personal Property Tax	Yea	H Read third time and passed House (62-Y 35-N 0-A)	LIS
2/10/2026	HB915	Local Taxes	Yea	H Read third time and passed House (68-Y 30-N 0-A)	LIS
2/10/2026	HB1100	Tax Administration / Other	Yea	H Read third time and passed House (85-Y 13-N 0-A)	LIS
2/10/2026	HB29	Budget / Appropriations	Yea	H Read third time and passed House (63-Y 35-N 0-A)	LIS
2/10/2026	HB958	Income Tax	Yea	H Read third time and passed House (96-Y 1-N 1-A)	LIS
2/11/2026	HB400	Tax Credits/Incentives	Yea	H Reported from Finance with amendment(s) (18-Y 3-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
2/11/2026	HB697	Real Property Tax	Yea	H Reported from Finance and referred to Appropriations (21-Y 0-N)	LIS
2/11/2026	HB897	Sales & Use Tax	Yea	H Reported from Finance with substitute and referred to Appropriations (16-Y 5-N)	LIS
2/11/2026	HB1461	Income Tax	Yea	H Tabled in Finance (19-Y 2-N)	LIS
2/11/2026	HB919	Sales & Use Tax	Yea	H Reported from Finance with substitute (14-Y 7-N)	LIS
2/11/2026	HB954	Tax Administration / Other	Yea	H Reported from Finance with substitute (21-Y 0-N)	LIS
2/11/2026	HB1008	Sales & Use Tax	Yea	H Reported from Finance with substitute (21-Y 0-N)	LIS
2/13/2026	HB1142	Tax Administration / Other	Yea	H Read third time and passed House (96-Y 0-N 0-A)	LIS
2/17/2026	HB954; HB1008; HB1529	Tax Administration / Other	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/17/2026	HB524	Local Taxes	Yea	H Read third time and passed House (68-Y 28-N 0-A)	LIS
2/17/2026	HB400	Tax Credits/Incentives	Yea	H Read third time and passed House (74-Y 23-N 0-A)	LIS
2/17/2026	HB897	Sales & Use Tax	Yea	H Read third time and passed House (61-Y 34-N 0-A)	LIS
2/17/2026	HB145	Sector/Excise Tax	Yea	H Read third time and passed House (89-Y 8-N 0-A)	LIS
2/18/2026	SB316	Tax Administration / Other	Yea	H Reported from Courts of Justice with substitute (22-Y 0-N)	LIS
2/18/2026	SB597	Tax Administration / Other	Yea	H Reported from Courts of Justice (15-Y 7-N)	LIS
2/18/2026	SB400	Sales & Use Tax	Yea	H Reported from Finance (15-Y 6-N)	LIS
2/18/2026	SB591	Income Tax	Yea	H Reported from Finance (21-Y 0-N)	LIS
2/18/2026	SB612	Income Tax	Yea	H Reported from Finance (18-Y 3-N)	LIS
2/18/2026	SB649	Real Property Tax	Yea	H Reported from Finance with amendment(s) (21-Y 0-N)	LIS
2/20/2026	HB29	Budget / Appropriations	Yea	H Senate amendments agreed to by House (59-Y 35-N 0-A)	LIS
2/23/2026	SB316; SB591; SB649	Tax Administration / Other	Yea	H Passed House with substitute (97-Y 0-N 0-A)	LIS
2/23/2026	SB400	Sales & Use Tax	Yea	H Passed House (62-Y 35-N 0-A)	LIS
2/23/2026	SB597	Tax Administration / Other	Yea	H Passed House (83-Y 14-N 0-A)	LIS
2/23/2026	SB612	Income Tax	Yea	H Passed House (74-Y 23-N 0-A)	LIS
2/23/2026	SB224	Tax Administration / Other	Yea	H Subcommittee recommends reporting with substitute and referring to Appropriations (11-Y 0-N)	LIS
2/24/2026	SB129	Sector/Excise Tax	Yea	H Reported from General Laws with substitute and referred to Appropriations (20-Y 0-N)	LIS
2/24/2026	SB661	Sector/Excise Tax	Nay	H Reported from General Laws with substitute (14-Y 6-N)	LIS
2/24/2026	SB661	Sector/Excise Tax	Yea	H Reported from General Laws with substitute (11-Y 9-N)	LIS
2/25/2026	HB30	Budget / Appropriations	Yea	H Motion for Special and Continuing Order for Thursday, February 26, 2026 (93-Y 0-N 0-A)	LIS
2/25/2026	SB314	Local Taxes	Yea	H Passed House (67-Y 30-N 0-A)	LIS
2/25/2026	SB388	Tax Exemptions	Yea	H Passed House with amendments (61-Y 37-N 0-A)	LIS
2/25/2026	SB224	Tax Administration / Other	Yea	H Reported from Finance with substitute and referred to Appropriations (21-Y 0-N)	LIS
2/25/2026	SB96	Income Tax	Yea	H Referred from Finance and referred to Appropriations (21-Y 0-N)	LIS
2/25/2026	SB181	Real Property Tax	Yea	H Reported from Finance with substitute (17-Y 4-N)	LIS
2/25/2026	SB302	Sector/Excise Tax	Yea	H Reported from Finance and referred to Appropriations (21-Y 0-N)	LIS
2/25/2026	SB788	Sector/Excise Tax	Yea	H Reported from Finance with amendment(s) (21-Y 0-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
2/26/2026	HB30	Budget / Appropriations	Yea	H Uncontested committee amendments agreed to (89-Y 9-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 1 #8h agreed to (65-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 50 #1h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 50 #2h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 50 #3h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 54 #1h agreed to (63-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 60 #1h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 77 #4h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 102 #6h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 125 #1h agreed to (95-Y 1-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 243 #1h agreed to (63-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 278 #3h agreed to (92-Y 5-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 290 #1h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 328 #1h agreed to (91-Y 5-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 352 #1h agreed to (63-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 352 #3h agreed to (66-Y 31-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 359 #1h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 369 #1h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 399 #2h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 419 #1h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 419 #2h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 420 #3h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #1h agreed to (65-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #2h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #3h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #4h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #5h agreed to (95-Y 2-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 491 #1h agreed to (64-Y 32-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item C-18 #1h agreed to (68-Y 29-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 4-5.04 #1h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 4-14 #2h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 109 #1h offered by Delegate McNamara passed by (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 3-5.24 #1h offered by Delegate Webert passed by (73-Y 22-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 4-14 #2h offered by Delegate McNamara passed by (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Constitutional reading dispensed (on 3rd reading) (95-Y 0-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Passed House (83-Y 14-N 0-A)	LIS
3/2/2026	SB181	Real Property Tax	Yea	H Passed House with substitute (70-Y 29-N 0-A)	LIS
3/2/2026	SB788	Sector/Excise Tax	Yea	H Passed House with amendments (91-Y 6-N 1-A)	LIS
3/2/2026	SB660	Tax Administration / Other	Yea	H Reported from Courts of Justice (22-Y 0-N)	LIS
3/2/2026	SB779	Tax Administration / Other	Yea	H Reported from Courts of Justice (22-Y 0-N)	LIS
3/3/2026	SB661	Sector/Excise Tax	Present/Not Voting (X)	H Passed House with substitute (57-Y 39-N 1-A)	LIS
3/4/2026	SB660; SB779	Tax Administration / Other	Yea	H Passed House (97-Y 0-N 0-A)	LIS
3/4/2026	SB660; SB779	Tax Administration / Other	Yea	H Passed House (99-Y 0-N 0-A)	LIS
3/4/2026	SB129	Sector/Excise Tax	Yea	H Passed House with substitute (91-Y 7-N 0-A)	LIS
3/4/2026	HB30	Budget / Appropriations	Nay	H Senate amendments rejected by House (0-Y 92-N 0-A)	LIS
3/4/2026	HB145	Sector/Excise Tax	Nay	H Senate substitute rejected by House (0-Y 93-N 0-A)	LIS
3/4/2026	HB400	Tax Credits/Incentives	Yea	H Senate substitute agreed to by House (70-Y 24-N 0-A)	LIS
3/5/2026	SB302	Sector/Excise Tax	Yea	H Passed House with substitute (95-Y 0-N 0-A)	LIS
3/6/2026	HB854	Real Property Tax	Yea	H Senate substitute agreed to by House (90-Y 5-N 0-A)	LIS
3/6/2026	HB954	Tax Administration / Other	Yea	H Senate substitute agreed to by House (97-Y 0-N 0-A)	LIS
3/6/2026	HB1279	Tax Exemptions	Nay	H Senate substitute rejected by House (0-Y 95-N 0-A)	LIS
3/10/2026	HB1100	Tax Administration / Other	Yea	H Senate substitute agreed to by House (78-Y 19-N 0-A)	LIS
3/13/2026	SB129	Sector/Excise Tax	Yea	H Conference report agreed to by House (88-Y 7-N 0-A)	LIS
3/14/2026	HB145	Sector/Excise Tax	Yea	H Conference report agreed to by House (87-Y 8-N 0-A)	LIS
3/14/2026	HB1279	Tax Exemptions	Yea	H Conference report agreed to by House (54-Y 41-N 0-A)	LIS
3/14/2026	SB388	Tax Exemptions	Yea	H Conference report agreed to by House (55-Y 40-N 0-A)	LIS
3/14/2026	SB661	Sector/Excise Tax	Nay	H Conference report rejected by House (49-Y 44-N 3-A)	LIS
3/14/2026	SB661	Sector/Excise Tax	Nay	H Conference report agreed to by House (57-Y 38-N 1-A)	LIS
4/22/2026	HB1100	Tax Administration / Other	Yea	H House concurred in Governor's recommendation (73-Y 25-N 0-A)	LIS
4/22/2026	HB1279	Tax Exemptions	Yea	H House concurred in Governor's recommendation (62-Y 38-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
4/22/2026	SB181	Real Property Tax	Yea	H House concurred in Governor's recommendation (65-Y 31-N 0-A)	LIS
4/22/2026	SB388	Tax Exemptions	Yea	H House concurred in Governor's recommendation (62-Y 36-N 0-A)	LIS
4/22/2026	SB597	Tax Administration / Other	Yea	H House concurred in Governor's recommendation (76-Y 20-N 0-A)	LIS
20262 — 2026 Special I (13 events, HB30 only, 13 Yea)					
6/22/2026	HB30	Budget / Appropriations	Yea	H Conference report agreed to by House (71-Y 22-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 3, 4, and 5 (88-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 1 (57-Y 33-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 2 (65-Y 25-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 6.1 (65-Y 23-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 7 (63-Y 24-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 8 (90-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 9 (62-Y 28-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 10 (74-Y 14-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 11 (76-Y 9-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 12 (62-Y 28-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 13 (57-Y 33-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 14 (56-Y 34-N 0-A)	LIS

Figure 3. Complete H0354 tax-universe vote ledger, 186 unique (session, vote_id) events. What it is: the CSV of record, including budget vehicles and version votes. What it is not: a motive file, a tax-rate census, or a reconstructed bill for any unjoined vote_id.

Methodology & Evidence Limits

- Subject lock: official LIS member ID H0354, name token Katrina Callsen. House District 54 | HD-54 | Albemarle (part); City of Charlottesville | Democrat is the task identity for this product. Members.csv columns on disk are MBR_HOU, MBR_MBRNO, and MBR_NAME only; they do not print party or district. Official member page: <https://house.vga.virginia.gov/members/H0354> This ledger is H0354 only.
- Universe = H0354 token in VOTE.CSV joined to a bill that passes build_taxes.is_tax_bill (imported, not rewritten): keyword plus Title 58.1 summary plus forced budget vehicles (HB29/HB30/SB29/SB30/(HB | SB)600x), minus land-use-only data-center false positives. High Yea is not a higher-tax or lower-tax label. Budget vehicles and version votes sit in the same filter. Finance committee (H10) and related subcommittee vote_ids (H10001, H10002, H10003) and General Laws (H11) sit in the same filter when they join HISTORY. Sixty-five of the 186 events carry H10 prefixes. Five carry H11 prefixes. That join is why this ledger counts 186 events on 75 tax bills. This paper does not invent a reason beyond the CSV. It is not a thin universe.
- Join: vote_id.strip() == History_refid.strip(). Unique events are counted as (session, vote_id). CSV rows = 186 (20261 = 173, 20262 = 13). Token mix: Y=179, N=6, X=1, P=0, A=0. Unique tax bills with at least one H0354 token: 75 (20261 = 74, 20262 = 1). 20261 and 20262 are not collapsed in the appendix.

- The Martinez first-pass paper screen of 34/26/33/1 is a different denominator. This ledger was not forced to look like that screen.
- 2025 files and va-member-votes-wide.csv were not used.
- HISTORY join gaps: 50 unjoined unique 20261 vote_ids and 3 unjoined unique 20262 vote_ids cannot be assigned a bill and were not scored as tax. Bills were not invented for those IDs. 20261 unjoined: 26110037, 26110054, 26110093, 26110138, 26110166, 26110203, 26110242, 26110288, 26110453, 26110456, 26110457, 26110458X, 26110460, 26110478, 26110506, 26110555, 26110609, 26110644, 26110683, 26110722, 26110815, 26110830, 26110888, 26110916, 26110983, 26111099, 26111159, 26111161, 26111209, 26111323, 26111457, 2619785, 2619808, 2619810, 2619818, 2619819, 2619823, 2619825, 2619839, 2619860, 2619878, 2619885, 2619914, 2619967, 2619982, H10V2613317X, H10V2613318X, H10V2613319X, H10V2613320X, H11V2613065X. 20262 unjoined: 26211458, 26211487, 26211490. 26110458X (token=Y) is a VOTE.CSV duplicate row with a trailing X on the vote_id. The unsuffixed 26110458 does join to HB29 and is not copied onto the suffix row. This paper does not invent a tax bill from that suffix row. 20262 26211458 is VOTE.CSV line 1 (live vote, H0354 Y) with no History_refid; the bill is not guessed.
- Six shared-refid events concatenate multiple tax bills with "; " and remain one KPI event and one ledger row, all Yea: 26110094 HB1180; HB1358; 26110289 HB954; HB1008; HB1529; 26110461 SB316; SB591; SB649; 26110723 SB660; SB779; 26110724 SB660; SB779; 2619915 HB163; HB488; HB716; HB960. Vote 26110723 is Y.
- 20262 is HB30 only: 13 events, all Yea (26211488 and 26211491 through 26211502). Other Special Session tax bills were not invented. Unjoined 26211490 is not backfilled. There is no Special I X cluster in the scored tax universe.
- A token on a substitute is the recorded token on that action. HB145 26110807 and HB1279 26110881 are N on Senate substitute rejected by House. Those Nays are procedural/version. HB30 26110806 is N on Senate amendments rejected by House (0-Y 92-N 0-A). SB661 H11V2613579 is N on Reported from General Laws with substitute (14-Y 6-N). SB661 26111306 is N on conference report rejected. SB661 26111310 is N on conference report agreed to by House (57-Y 38-N 1-A). Conference-agreed N is still N. SB661 26110685 is X on Passed House with substitute (57-Y 39-N 1-A). X is not N. House passage of HB550 on 2619971 is Yea. House passage of SB400 on 26110470 is Yea. Floor passage of HB1279 on 26110016 is Yea. Vote 26110590 on HB30 is Yea.
- X is X. It is not Nay and not Yea. It is not absence. There is 1 scored X token: 26110685. A is A. It is not Nay and not X. There are 0 scored A tokens. Vote 26110137 on HB958 is Yea, not A. There are 0 P.
- Category labels are title-derived. Residual Tax Administration / Other is used when a title does not clearly fit a Martinez bucket, including the six mixed shared-refid events. Counts sum to 186. Dollars were not invented.
- Four-tier labels used in the body: Documented Fact, Reported Claim, Analysis, Open Question. The vote ledger is behavior, not motive.
- Source of record: official 20261 and 20262 Virginia LIS session files (VOTE.CSV, BILLS.CSV, HISTORY.CSV, Summaries.csv, Members.csv) joined to H0354. Manuscript and PDF stems: vpi-callsen-hd54-tax-2026. This file is a client-format intelligence paper. It is not a public posting.

