



VIRGINIA POLITICAL INTELLIGENCE PORTAL

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House District 15 | HD-15 | Fairfax (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

118

Recorded events

47

Tax bills

107

Yea

2

Nay

Combined: 118 events, 47 tax bills, 107 Yea, 2 Nay, 9 Present/Not Voting (X), 0 P, 0 A. 20261 Regular: 105 events, 46 tax bills, 94 Yea, 2 Nay, 9 X. 20262 Special I: 13 events, 1 bill (HB30 only), 13 Yea. No Special I Nay. No Special I X in the scored tax universe.

The nine X tokens are named in the body. X is not Nay and is not absence.

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Cohen has 118 recorded vote events across 47 tax-related bills: 107 Yea, 2 Nay, and 9 Present/Not Voting (X). There are no Present (P) and no Abstain (A) records in this tax universe. 2026 Regular (session 20261) accounts for 105 events on 46 tax bills (94 Yea, 2 Nay, 9 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 in the scored tax universe. High Yea is not a higher-tax or lower-tax label.

The record is one-sided on the Yea side. Cohen supported 107 of 118 recorded tax vote events. That arithmetic is not a tax-rate census. The two Nays are two recorded conference actions on the same bill, SB661, in her H0355 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent a third Nay. Vote 26111306 on SB661 is Nay: Conference report rejected by House (49-Y 44-N 3-A) on 3/14/2026. Vote 26111310 on SB661 is Nay: Conference report agreed to by House (57-Y 38-N 1-A) on 3/14/2026. A conference-agreed N is still N on that recorded action. Those two Nays are the complete Nay set. This member has no tax-universe Nay on Senate substitute rejected by House. House passage of SB661 with substitute on 26110685 (57-Y 39-N 1-A) is Yea. This paper does not invent a committee Nay or a passage Nay on SB661.

The nine X tokens stay X. They are not Nays. They are not absences. Vote 26110807 on HB145, Senate substitute rejected by House (0-Y 93-N 0-A), is X, not N. Vote 26110881 on HB1279, Senate substitute rejected by House (0-Y 95-N 0-A), is X, not N. Peers may have N on those HISTORY sentences. This paper does not copy those tokens and does not flatten those X rows into Nay. Vote 26110806 on HB30, Senate amendments rejected by House (0-Y 92-N 0-A), is X, not N. Shared-refid 26110723 is Yea. Unjoined 26110815 and 26110830 are X but unjoined and are not scored as tax. 20262 unjoined 26211490 is Y, not X, and unjoined; it is not scored.

Interpretive caution. A high Yea rate does not mean Cohen uniformly favored higher taxes or lower taxes. The captured bills include relief, exemptions, credits, classifications, local taxing authority, administrative changes, committee rolls, and budget vehicles with very different fiscal effects. Fifty-eight of the 118 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 118 events rather than splitting a single roll call. All six shared-refid events are Yea, including 26110723. 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 are 9 X, 0 P, and 0 A. The two Nays sit in Sector/Excise Tax (both SB661 conference actions). The nine X sit across Budget / Appropriations (HB30 26110806), Tax Administration / Other (HB954 26110870), Tax Exemptions (HB1279 H07002V2610850 and 26110881), Sector/Excise Tax (HB145 26110807 and SB302 26110816), Real Property Tax (HB854 26110865), Local Taxes (HB524 H07002V2610851), and Tax Credits/Incentives (HB400 26110809).

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	58	57	0	1	0
Tax Administration / Other	14	13	0	1	0
Tax Exemptions	12	10	0	2	0
Sector/Excise Tax	10	6	2	2	0
Local Taxes	7	6	0	1	0
Real Property Tax	7	6	0	1	0
Sales & Use Tax	4	4	0	0	0

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Income Tax	2	2	0	0	0
Personal Property Tax	2	2	0	0	0
Tax Credits/Incentives	2	1	0	1	0
Total	118	107	2	9	0

Figure 1. H0355 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	105	46	94	2	9	0	0
20262 2026 Special I	13	1	13	0	0	0	0
Combined	118	47	107	2	9	0	0

Figure 2. Session split of the same 118 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. Two Nays. Nine X. Zero P. Zero A. The nine X tokens are not listed here. They are named in section 3. The two Nays named below are Cohen's H0355 CSV tokens. Both are SB661 conference actions. Those are separate recorded actions. This paper does not invent a third Nay. This paper does not invent a Senate-substitute rejection Nay. Cohen recorded Yea on House passage of SB661 with substitute.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Two recorded Nays on the same bill, not one Nay flattened:

Vote 26111306 on 3/14/2026. Official recorded action: H Conference report rejected by House (49-Y 44-N 3-A). Cohen's token is N.

Vote 26111310 on 3/14/2026. Official recorded action: H Conference report agreed to by House (57-Y 38-N 1-A). Cohen's token is N. A conference-agreed N is still N on that recorded action.

Vote 26110685 on 3/3/2026 is Yea: H Passed House with substitute (57-Y 39-N 1-A). That Yea is not a Nay. This CSV has no SB661 committee event. This paper does not invent a committee Nay or a passage Nay.

Analysis. Those two SB661 Nays are conference events. They are not a tax-rate census. They are not Senate-substitute rejections. This member has no tax-universe Nay on Senate substitute rejected by House. The nine X tokens are not a third Nay.

3. Present/Not Voting (X)

Documented Fact. Nine Present/Not Voting (X) tokens. X is not N. X is not Y. X is not absence. Those nine X tokens sit in her CSV. This paper does not invent additional X rows, and it does not copy a peer Y or N onto these events. All nine sit in 20261. There is no Special I X in the scored tax universe.

X: HB1279 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote H07002V2610850 on 1/29/2026. Official recorded action: H Subcommittee recommends reporting with amendment(s) (5-Y 3-N). Cohen's token is X. It is not N. It is not Y. This is a committee/subcommittee X, not a floor miss. Cohen recorded Yea on the Counties, Cities and Towns report with amendment(s) (13-Y 8-N), vote H07V2611122, and Yea on House passage (60-Y 36-N 0-A), vote 26110016.

X: HB524 — Tourism improvement districts; transient occupancy tax in Arlington County. Vote H07002V2610851 on 1/29/2026. Official recorded action: H Subcommittee recommends reporting (8-Y 0-N). Cohen's token is X. It is

not N. It is not Y. This is a committee/subcommittee X, not a floor miss. Cohen recorded Yea on the Counties, Cities and Towns report (17-Y 4-N), vote H07V2611115, and Yea on House passage (68-Y 28-N 0-A), vote 26110290.

X: HB30 — Budget Bill. Vote 26110806 on 3/4/2026. Official recorded action: H Senate amendments rejected by House (0-Y 92-N 0-A). Cohen's token is X. It is not N. Peers may have N on this HISTORY sentence. This paper does not copy those tokens. The House rejected the Senate amendments unanimously. Cohen recorded Yea on the other 38 of 39 Regular-session HB30 events in this ledger, including House passage (83-Y 14-N 0-A). All 13 Special I HB30 events are Yea.

X: 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). Cohen's token is X. It is not N. It is not a procedural Nay. Peers may have N on this HISTORY sentence. This paper does not flatten this X into Nay. The House rejected the Senate substitute unanimously. Cohen recorded 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.

X: HB400 — Motion picture production; increases aggregate cap on tax credit, extends sunset. Vote 26110809 on 3/4/2026. Official recorded action: H Senate substitute agreed to by House (70-Y 24-N 0-A). Cohen's token is X. It is not N. It is not Y. She is not in the 70 and not in the 24. Cohen recorded Yea on House passage (74-Y 23-N 0-A), vote 26110305.

X: SB302 — Peanuts; excise tax, sunset extended. Vote 26110816 on 3/5/2026. Official recorded action: H Passed House with substitute (95-Y 0-N 0-A). Cohen's token is X. It is not N. It is not Y. This is the only SB302 event in this ledger.

X: HB854 — Real property tax; local classification or designation for property, nonprofit organizations. Vote 26110865 on 3/6/2026. Official recorded action: H Senate substitute agreed to by House (90-Y 5-N 0-A). Cohen's token is X. It is not N. It is not Y. Cohen recorded Yea on House passage (97-Y 0-N 0-A), vote 2619951.

X: HB954 — Rounding procedures; taxes and fees calculated, report. Vote 26110870 on 3/6/2026. Official recorded action: H Senate substitute agreed to by House (97-Y 0-N 0-A). Cohen's token is X. It is not N. It is not Y. The shared-refid House-passage block that includes HB954, vote 26110289, is Yea.

X: HB1279 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote 26110881 on 3/6/2026. Official recorded action: H Senate substitute rejected by House (0-Y 95-N 0-A). Cohen's token is X. It is not N. It is not a procedural Nay. Peers may have N on this HISTORY sentence. This paper does not flatten this X into Nay. The House rejected the Senate substitute unanimously. Cohen recorded Yea on the conference report agreed to by House (54-Y 41-N 0-A), vote 26111245, and Yea on House concurrence in the Governor's recommendation (62-Y 38-N 0-A), vote 26111389.

There are 0 Present (P) and 0 Abstain (A) tokens. Unjoined 26110815 and 26110830 are X but unjoined. They are not in this tax CSV. The bills were not guessed, and those rows are not scored as tax-universe X. 20262 unjoined 26211490 is Y, not X, and unjoined; it is not scored as a Special I tax event. Date-clustered Not Voting is not present as a Special I X cluster in this scored file. Special I is 13 Yea.

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 X on 26110865 is named in section 3 and stays X.

HB175. Real property; tax exemption, surviving spouses of members of Armed Forces who died in line of duty. Cohen recorded 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. Cohen recorded 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. Cohen recorded Yea on 2/3/2026, H Read third time and passed House (97-Y 0-N 0-A); Present/Not Voting (X) 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. Cohen recorded 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. Cohen recorded 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. Cohen recorded 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. Cohen 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 3 remain those recorded actions. The Senate-substitute token on HB1279 26110881 is X, not N. The subcommittee token on HB1279 H07002V2610850 is X, not N. The conference token on HB1279 26111245 is Yea. The conference token on SB388 26111279 is Yea. HB400 26110809, Senate substitute agreed to by House (70-Y 24-N 0-A), is X, not Y and not N.

HB958. Income tax, corporate; taxable income, net operating loss. Cohen recorded 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. Cohen recorded 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. Cohen recorded Yea on 2/17/2026, H Read third time and passed House (74-Y 23-N 0-A); Present/Not Voting (X) on 3/4/2026, H Senate substitute agreed to by House (70-Y 24-N 0-A).

HB167. Tax exemptions; Confederacy organizations. Cohen recorded 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. Cohen recorded Present/Not Voting (X) on 1/29/2026, H Subcommittee recommends reporting with amendment(s) (5-Y 3-N); Yea on 1/30/2026, H Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-N); Yea on 2/5/2026, H Read third time and passed House (60-Y 36-N 0-A); Present/Not Voting (X) 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. Cohen recorded Yea on 2/20/2026, H Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-N); 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).

HB1372. Solar energy facilities; prevailing wage & apprenticeship requirements, state & local tax exemption. Cohen recorded Yea on 2/12/2026, H Reported from Labor and Commerce with substitute and referred to Appropriations (13-Y 7-N).

6. Sales, Use & Local Taxation

The HB524 subcommittee token on H07002V2610851 is X, not N. The later committee report and House passage on HB524 are Yea.

HB334. Additional local sales and use tax to support schools; referendum. Cohen recorded 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. Cohen recorded 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. Cohen recorded 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. Cohen recorded Yea on 2/23/2026, H Passed House (62-Y 35-N 0-A).

HB341. Plastic bag tax; distribution to towns. Cohen recorded 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. Cohen recorded 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. Cohen recorded Present/Not Voting (X) on 1/29/2026, H Subcommittee recommends reporting (8-Y 0-N); Yea on 1/30/2026, H Reported from Counties, Cities and Towns (17-Y 4-N); 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. Cohen recorded Yea on 2/20/2026, H Reported from Counties, Cities and Towns (16-Y 5-N); Yea on 2/25/2026, H Passed House (67-Y 30-N 0-A).

7. Business, Excise & Tax Administration

SB661 tokens in this ledger are one Yea on House passage with substitute (26110685) and two Nays on the conference actions named in section 2. This paper does not invent SB661 committee Nays. The HB145 Senate-substitute token on 26110807 is X, not N. The SB302 House-passage token on 26110816 is X, not Y. The HB954 Senate-substitute token on 26110870 is X, not Y.

HB145. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Cohen recorded Yea on 2/17/2026, H Read third time and passed House (89-Y 8-N 0-A); Present/Not Voting (X) 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. Cohen recorded 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. Cohen recorded Yea on 3/2/2026, H Passed House with amendments (91-Y 6-N 1-A).

SB302. Peanuts; excise tax, sunset extended. Cohen recorded Present/Not Voting (X) 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. Cohen recorded Yea 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. Cohen recorded 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. Cohen recorded 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. Cohen 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. Cohen recorded Present/Not Voting (X) on 3/6/2026, H Senate substitute agreed to by House (97-Y 0-N 0-A).

HB1529. Tax Commissioner; information sharing, eligibility for medical assistance. Cohen recorded Yea on 2/12/2026, H Reported from Health and Human Services (21-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, including 26110723: 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915. Peers may have X on 26110723. This paper does not copy those tokens. Cohen 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. Cohen 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. The trailing-X duplicate 26110458X is unjoined and is not scored as tax.

On 20261 HB30 she recorded Yea on 38 events (committee amendments, floor amendments passed by, constitutional reading, and House passage 83-Y 14-N 0-A) and Present/Not Voting (X) on 26110806 when the House rejected Senate amendments (0-Y 92-N 0-A). That X is the unanimous rejection roll. It is not a Nay by this member. Peers may have N on 26110806. This paper does not copy those tokens.

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). Cohen supported 107 of 118 recorded tax-universe events. The two Nays are two recorded conference actions on SB661: conference report rejected by House (26111306, 49-Y 44-N 3-A) and conference report agreed to by House (26111310, 57-Y 38-N 1-A). A conference-agreed N is still N. House passage of SB661 with substitute on 26110685 is Yea. Cohen has no tax-universe Nay on Senate substitute rejected by House. Votes 26110807 (HB145) and 26110881 (HB1279) are X on those Senate-substitute rejections, not N. Because the universe includes tax relief, exemptions, credits, classifications, taxing-authority measures, administrative changes, committee rolls, and budget vehicles, the record is better described as broad support for the House majority tax-policy agenda represented in this corpus than as a higher-tax or lower-tax posture.

Cohen has nine X tokens in this tax universe and zero Present (P) and zero Abstain (A) tokens. X is not Nay and is not absence. The nine X are H07002V2610850, H07002V2610851, 26110806, 26110807, 26110809, 26110816, 26110865, 26110870, and 26110881. 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, including 26110723.

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 Cohen's X on 26110806, 26110807, and 26110881 where peers may have N, her Yea on SB661 House passage where some peers recorded N, and her Yea on shared-refid 26110723 where some peers recorded X. This ledger is behavior, not motive. Vote tokens do not establish why she voted. This ledger is H0355 only.

Open Question. Version text on the HB145 and HB1279 Senate substitutes versus the later conference reports is not compared in this paper. Conference-report text on SB661 26111306 and 26111310 is not lined in this paper. 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.

10. Priority Follow-Up Research

- SB661 — Keep the two Nays as two recorded actions (26111306 conference rejected; 26111310 conference agreed). House passage with substitute on 26110685 is Yea. Do not flatten the two Nays into one Nay. Do not invent a committee Nay or a passage Nay. Do not invent a third Nay.
- HB145 — Cohen's token on the Senate-substitute rejection (0-Y 93-N 0-A), vote 26110807, is X, not N. Do not flatten this X into Nay. Do not copy a peer Nay on this HISTORY sentence. House passage (26110434) and the conference report agreed (26111217, 87-Y 8-N 0-A) are Yea.

- HB1279 — The Senate-substitute token on 26110881 (0-Y 95-N 0-A) is X, not N. The subcommittee token on H07002V2610850 is X. House passage on 26110016 is Yea. Conference report agreed on 26111245 is Yea. Governor's recommendation on 26111389 is Yea. Do not flatten those recorded actions. Do not treat the Senate-substitute X as a Nay.
- HB30 Regular — Cohen's token on the Senate-amendments rejection (0-Y 92-N 0-A), vote 26110806, is X, not N. Version/vehicle, not a tax-rate roll. Peers may have N on this HISTORY sentence. Do not copy those tokens. The other 38 Regular-session HB30 events are Yea.
- HB400 — X on Senate substitute agreed to by House (70-Y 24-N 0-A), vote 26110809. She is not in the 70 and not in the 24. House passage is Yea.
- SB302 — X on House passage with substitute (95-Y 0-N 0-A), vote 26110816. It stays X.
- HB854 — X on Senate substitute agreed to by House (90-Y 5-N 0-A), vote 26110865. House passage is Yea.
- HB954 — X on Senate substitute agreed to by House (97-Y 0-N 0-A), vote 26110870. Shared-refid 26110289, which includes HB954, is Yea.
- HB524 — X on subcommittee recommendation (8-Y 0-N), vote H07002V2610851. Committee report and House passage are Yea.
- 20262 HB30 — All 13 scored Special I events are Yea, including 26211488 conference report agreed to by House (71-Y 22-N 0-A) and Governor-recommendation votes 26211491 through 26211502. There is no Special I X cluster in the scored tax universe. Unjoined 26211490 is Y, not X, and unjoined; it is not scored as tax.
- 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. Do not copy a peer X onto 26110723.
- HISTORY join gaps: 46 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. H07V2613148X is a trailing-X duplicate with token N; unsuffixed H07V2613148 joins HB1238, which is not in this tax universe. This paper does not invent a tax bill or a third Nay from that suffix row. Unjoined 26110815 and 26110830 are X but unjoined and are not scored as tax.
- 20262 HB30 Governor-recommendation text versus any tax item remains unmapped. Vehicle is not item.

Appendix A. Complete Cohen Tax Vote Ledger

Every one of the 118 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 H0355 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (105 events)					
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
1/29/2026	HB1279	Tax Exemptions	Present/Not Voting (X)	H Subcommittee recommends reporting with amendment(s) (5-Y 3-N)	LIS
1/29/2026	HB524	Local Taxes	Present/Not Voting (X)	H Subcommittee recommends reporting (8-Y 0-N)	LIS
1/30/2026	HJ34	Personal Property Tax	Yea	H Agreed to by House (68-Y 25-N 0-A)	LIS
1/30/2026	HB524	Local Taxes	Yea	H Reported from Counties, Cities and Towns (17-Y 4-N)	LIS
1/30/2026	HB1279	Tax Exemptions	Yea	H Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-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

Date	Bill	Category	Vote	Recorded action	Source
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
2/5/2026	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
2/10/2026	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
2/12/2026	HB1372	Tax Exemptions	Yea	H Reported from Labor and Commerce with substitute and referred to Appropriations (13-Y 7-N)	LIS
2/12/2026	HB1529	Tax Administration / Other	Yea	H Reported from Health and Human Services (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
2/20/2026	HB29	Budget / Appropriations	Yea	H Senate amendments agreed to by House (59-Y 35-N 0-A)	LIS
2/20/2026	SB388	Tax Exemptions	Yea	H Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-N)	LIS
2/20/2026	SB314	Local Taxes	Yea	H Reported from Counties, Cities and Towns (16-Y 5-N)	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
2/25/2026	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
2/26/2026	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

Date	Bill	Category	Vote	Recorded action	Source
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
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

Date	Bill	Category	Vote	Recorded action	Source
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
3/3/2026	SB661	Sector/Excise Tax	Yea	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	Present/Not Voting (X)	H Senate amendments rejected by House (0-Y 92-N 0-A)	LIS
3/4/2026	HB145	Sector/Excise Tax	Present/Not Voting (X)	H Senate substitute rejected by House (0-Y 93-N 0-A)	LIS
3/4/2026	HB400	Tax Credits/Incentives	Present/Not Voting (X)	H Senate substitute agreed to by House (70-Y 24-N 0-A)	LIS
3/5/2026	SB302	Sector/Excise Tax	Present/Not Voting (X)	H Passed House with substitute (95-Y 0-N 0-A)	LIS
3/6/2026	HB854	Real Property Tax	Present/Not Voting (X)	H Senate substitute agreed to by House (90-Y 5-N 0-A)	LIS
3/6/2026	HB954	Tax Administration / Other	Present/Not Voting (X)	H Senate substitute agreed to by House (97-Y 0-N 0-A)	LIS
3/6/2026	HB1279	Tax Exemptions	Present/Not Voting (X)	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
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

Date	Bill	Category	Vote	Recorded action	Source
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 H0355 tax-universe vote ledger, 118 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 H0355, name token Laura Jane Cohen. House District 15 | HD-15 | Fairfax (part) | 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/H0355> This ledger is H0355 only.
- Universe = H0355 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. Counties, Cities and Towns (H07) subcommittee vote_ids sit in the same filter when they join HISTORY.
- Join: vote_id.strip() == History_refid.strip(). Unique events are counted as (session, vote_id). CSV rows = 118 (20261 = 105, 20262 = 13). Token mix: Y=107, N=2, X=9, P=0, A=0. Unique tax bills with at least one H0355 token: 47 (20261 = 46, 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: 46 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, H07V2613148X. 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. H07V2613148X (token=N) is a VOTE.CSV duplicate row with a trailing X on the vote_id. The unsuffixed H07V2613148 does join to HB1238 (CCT report; not in this tax universe). This paper does not invent a tax bill or a third Nay from that suffix row. 20262 26211458 is VOTE.CSV line 1 (live vote, H0355 Y) with no History_refid; the bill is not guessed. 20262 26211487 is unjoined (token Y). 20262 26211490 is unjoined (token Y, not X) and is not scored as tax. Unjoined 26110815 and 26110830 are X but unjoined and are not scored as tax.
- 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 X on Senate substitute rejected by House. They are not Nays. HB30 26110806 is X on Senate amendments rejected by House (0-Y 92-N 0-A). Cohen's two Nays are SB661 26111306 and 26111310 only. House passage of SB661 on 26110685 is Yea.
- X is X. It is not Nay and not Yea. It is not absence. The nine scored X tokens are H07002V2610850, H07002V2610851, 26110806, 26110807, 26110809, 26110816, 26110865, 26110870, and 26110881. Votes 26110807 and 26110881 are X, not N. There are 0 P and 0 A.
- 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 118. 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 H0355. Manuscript and PDF stems: vpi-cohen-hd15-tax-2026. This file is a client-format intelligence paper. It is not a public posting.

