



## VIRGINIA POLITICAL INTELLIGENCE PORTAL

# JOSHUA G. COLE

House District 65 | HD-65 | Spotsylvania (part); Stafford (part); City of Fredericksburg

## 2026 Tax Voting Intelligence Analysis

**Delegate | Democrat | Virginia House of Delegates**

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

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**116**

Recorded events

**46**

Tax bills

**110**

Yea

**3**

Nay

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Three Present/Not Voting (X) tokens sit under this KPI strip and are disclosed here: 26110507 (HB30), 26110567 (HB30), and 26211495 (HB30 Special I). Combined: 116 events, 46 tax bills, 110 Yea, 3 Nay, 3 X, 0 P, 0 A. 20261 Regular: 103 events, 45 tax bills, 98 Yea, 3 Nay, 2 X. 20262 Special I: 13 events, 1 bill (HB30 only), 12 Yea + 1 X. No Special I Nay. High Yea is not a higher-tax or lower-tax label. X is not N and is not absence. Keep 26211495 as X. Do not write Willett's Special I 1 Yea plus 12 X cluster onto this member. Do not copy Carroll's HB919 Nays onto this member.

LIS member ID H0314. <https://house.vga.virginia.gov/members/H0314>

## Executive Assessment

**Bottom line.** Using the disclosed 2026 *is\_tax\_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Cole has 116 recorded vote events across 46 tax-related bills: 110 Yea, 3 Nay, and 3 Present/Not Voting (X). There are no Present (P) and no Abstain (A) records in this tax universe. 2026 Regular (session 20261) accounts for 103 events on 45 tax bills (98 Yea, 3 Nay, 2 X). 2026 Special I (session 20262) accounts for 13 events on one bill, HB30: 12 Yea and 1 X. There is no Special I Nay. High Yea is not a higher-tax or lower-tax label. X is not Nay and is not absence.

The Regular-session record is one-sided on the Yea side. Cole supported 110 of 116 recorded tax vote events. That arithmetic is not a tax-rate census. The three Nays are three recorded actions in his H0314 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent a fourth Nay. The three Nays, named and unflattened, are 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), and 26110881 on HB1279 (Senate substitute rejected by House, 0-Y 95-N 0-A). Those three are the complete Nay set. The HB30 Nay is a version/vehicle event on a forced budget vehicle. The HB145 and HB1279 Nays are Senate-substitute rejections. They are procedural/version, not policy opposition to the underlying bills. Peers may have X on those HISTORY sentences. This paper does not copy those tokens. This paper does not copy Carroll H0388 HB919 Nays onto Cole. HB1279 is one Nay, the Senate-substitute rejection. Floor passage of HB1279 on 26110016 is Yea. Conference report agreed on 26111245 is Yea. Governor's recommendation on 26111389 is Yea. This CSV has no HB1279 Counties, Cities and Towns report. This paper does not invent one. SB388 has no Nay in this ledger. SB661 has five recorded events in this CSV, all Yea: General Laws report with substitute (H11V2613579), General Laws report with substitute (H11V2613582), House passage with substitute (26110685), conference report rejected (26111306), and conference report agreed (26111310). Keep 26111306 as Yea. Do not invent an SB661 Nay. Do not convert 26111306 or 26111310 to X. Peers may have N or X on those HISTORY sentences. This paper does not copy those tokens. HB550 on 2619971 is Yea. SB400 on 26110470 is Yea. This paper does not invent admissions-tax Nays.

Three X tokens stay X. They are not flattened to N and they are not treated as absence. Two sit in 20261 and one sits in 20262. The three are 26110507 on HB30 (Motion for Special and Continuing Order, 93-Y 0-N 0-A); 26110567 on HB30 (Contested committee amendment Item 243 #1h agreed to, 63-Y 33-N 0-A); and 26211495 on HB30 Special I (House concurred in Governor's recommendation No. 7, 63-Y 24-N 0-A). Keep 26211495 as X. It is not N. It is not Y. Special I is 12 Yea plus 1 X. This paper does not write Willett H0327's Special I 1 Yea plus 12 X cluster onto this member. Vote 26110590 on HB30 Floor Amendment Item 4-14 #1h is Yea for Cole. It is not X. It is not N. Unjoined rows are not scored as tax. There are 0 Present (P) tokens. There are 0 Abstain (A) tokens. Vote 26110137 on HB958 is Yea. That Yea is not A.

**Interpretive caution.** A high Yea rate does not mean Cole 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 116 events are HB29/HB30 budget-vehicle rolls. Vehicle is not item. A high X count is not absence. The three X tokens are recorded Present/Not Voting tokens on a Special and Continuing Order motion, one contested committee amendment, and one Special I Governor-recommendation concurrence. They are not missing votes and they are not Nays.

## 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 116 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 are 3 X, 0 P, and 0 A. The three Nays sit in Budget / Appropriations (HB30 26110806), Sector/Excise Tax (HB145 26110807), and Tax Exemptions (HB1279 26110881). The three X tokens sit in Budget / Appropriations (HB30 26110507; HB30 26110567; HB30 Special I 26211495). There is no scored A.

| Tax category               | Events     | Yea        | Nay      | X        | Not Voting (P/A) |
|----------------------------|------------|------------|----------|----------|------------------|
| Budget / Appropriations    | 58         | 54         | 1        | 3        | 0                |
| Sector/Excise Tax          | 15         | 14         | 1        | 0        | 0                |
| Tax Administration / Other | 14         | 14         | 0        | 0        | 0                |
| Tax Exemptions             | 8          | 7          | 1        | 0        | 0                |
| Real Property Tax          | 7          | 7          | 0        | 0        | 0                |
| Local Taxes                | 4          | 4          | 0        | 0        | 0                |
| Sales & Use Tax            | 4          | 4          | 0        | 0        | 0                |
| Income Tax                 | 2          | 2          | 0        | 0        | 0                |
| Personal Property Tax      | 2          | 2          | 0        | 0        | 0                |
| Tax Credits/Incentives     | 2          | 2          | 0        | 0        | 0                |
| <b>Total</b>               | <b>116</b> | <b>110</b> | <b>3</b> | <b>3</b> | <b>0</b>         |

Figure 1. H0314 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   | 103        |           | 45        | 98         | 3        | 2        | 0        |
| 20262 2026 Special I | 13         |           | 1         | 12         | 0        | 1        | 0        |
| <b>Combined</b>      | <b>116</b> |           | <b>46</b> | <b>110</b> | <b>3</b> | <b>3</b> | <b>0</b> |

Figure 2. Session split of the same 116 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: 12 Yea + 1 X. No Special I Nay.

## 2. Nay Votes

**Documented Fact.** Three Nays. Three X. Zero P. Zero A. The three X tokens are not listed here. They are named in section 3. The three Nays named below are Cole's H0314 CSV tokens. Those are separate recorded actions. This paper does not invent a fourth Nay. This paper does not invent HB550 or SB400 Nays. This paper does not invent HB1279 floor-passage or conference Nays. This paper does not invent an SB661 Nay. Cole recorded Yea on House passage of HB550, on House passage of SB400, and on all five SB661 events in this CSV.

**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). Cole's token is N. This is a version/vehicle vote on a forced budget vehicle. The House rejected the Senate amendments unanimously. It is not a standalone tax-rate roll. Peers may have X on this HISTORY sentence. This paper does not copy those tokens. Cole recorded Yea on 36 of 39 Regular-session HB30 events in this ledger, including House passage (83-Y 14-N 0-A) on 26110593 and Floor Amendment Item 4-14 #1h on 26110590. Vote 26110507 on HB30 Motion for Special and Continuing Order is X, named in section 3, and is not this Nay. Vote 26110567 on Contested committee amendment Item 243 #1h is X, named in section 3, and is not this Nay.

**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). Cole'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. Cole recorded Yea on General Laws subcommittee recommendation referred to Appropriations (9-Y 0-N), vote

H11003V2610565; Yea on 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). Cole'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 his 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 Counties, Cities and Towns report. This paper does not invent one. This paper does not invent floor-passage or conference Nays on HB1279.

**Analysis.** The three Nays are one version/vehicle budget event (HB30 26110806) and two Senate-substitute rejections (HB145 26110807 and HB1279 26110881). The two Senate-substitute Nays are procedural/version. The HB30 Nay is a version/vehicle event on a forced budget vehicle. This paper does not invent HB550 or SB400 Nays. This paper does not invent HB1279 floor-passage or conference Nays. SB388 has no Nay in this ledger. SB661 has no Nay in this ledger. All five SB661 tokens stay Yea. There is no scored A. The three X tokens are not a fourth Nay.

### 3. Present/Not Voting (X)

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**Documented Fact.** Three Present/Not Voting (X) tokens. X is not N. X is not Y. X is not absence. Those three X tokens sit in his CSV. This paper does not invent additional X rows, and it does not copy a peer Y or N onto these events. Two sit in 20261. One sits in 20262. Keep 26211495 as X. Do not convert any of these X tokens to Nay.

**X: HB30** — Budget Bill. Vote 26110507 on 2/25/2026. Official recorded action: H Motion for Special and Continuing Order for Thursday, February 26, 2026 (93-Y 0-N 0-A). Cole's token is X. It is not N. It is not the Senate-amendments Nay on 26110806. Vote 26110590 on Floor Amendment Item 4-14 #1h is Yea. Vote 26110593 on House passage is Yea.

**X: HB30** — Budget Bill. Vote 26110567 on 2/26/2026. Official recorded action: H Contested committee amendment Item 243 #1h agreed to (63-Y 33-N 0-A). Cole's token is X. It is not N. It is not Y. It is not the Special and Continuing Order X on 26110507. Peers may have Yea on this HISTORY sentence. This paper does not copy those tokens.

**X: HB30** — Budget Bill. Vote 26211495 on 6/29/2026. Official recorded action: H House concurred in Governor's recommendation No. 7 (63-Y 24-N 0-A). Cole's token is X. It is not N. It is not Y. This is the only Special I X in this ledger. Keep it as X. Special I is 12 Yea plus this one X. This paper does not write Willett H0327's Special I 1 Yea plus 12 X cluster onto this member.

There are 0 Present (P) and 0 Abstain (A) tokens. Votes 26110806, 26110807, and 26110881 are N, not X. Vote 26110590 is Yea, not X. Vote 26110137 on HB958 (House passage, 96-Y 1-N 1-A) is Yea, not A.

### 4. Real & Personal Property Tax

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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 2619884 is Yea. This CSV has no HJ34 subcommittee or Rules report.

**HB175.** Real property; tax exemption, surviving spouses of members of Armed Forces who died in line of duty. Cole 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. Cole 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. Cole recorded 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. Cole 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. Cole 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. Cole 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. Cole recorded Yea on 1/30/2026, H Agreed to by House (68-Y 25-N 0-A).

## 5. Income Tax, Credits & Exemptions

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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. This CSV has no HB1279 Counties, Cities and Towns report. This paper does not invent one. 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. This CSV has no SB388 Counties, Cities and Towns report. This paper does not invent one. HB400 26110809, Senate substitute agreed to by House (70-Y 24-N 0-A), is Yea. HB958 26110137 is Yea. That Yea is not A and is not X.

**HB958.** Income tax, corporate; taxable income, net operating loss. Cole 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. Cole 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. Cole recorded 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. Cole 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. Cole 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. Cole 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).

## 6. Sales, Use & Local Taxation

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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 two 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 on 26110290 is Yea. This CSV has no HB524 Counties, Cities and Towns report. This paper does not invent one. The SB314 House-passage token on 26110524 is Yea. This CSV has no SB314 Counties, Cities and Towns report. This paper does not invent one. The HB897 House-passage token on 26110396 is Yea. This CSV has no HB897 Appropriations subcommittee or Appropriations report event. This paper does not invent those tokens.

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

**HB341.** Plastic bag tax; distribution to towns. Cole 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. Cole 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. Cole 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. Cole recorded Yea on 2/25/2026, H Passed House (67-Y 30-N 0-A).

## 7. Business, Excise & Tax Administration

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SB661 tokens in this ledger are five Yeas: General Laws report with substitute (H11V2613579, 14-Y 6-N, Yea), General Laws report with substitute (H11V2613582, 11-Y 9-N, Yea), House passage with substitute (26110685, 57-Y 39-N 1-A, Yea), conference report rejected (26111306, 49-Y 44-N 3-A, Yea), and conference report agreed (26111310, 57-Y 38-N 1-A, Yea). Keep 26111306 as Yea. Do not invent an SB661 Nay. Do not convert either conference token to X. Peers may have N or X on 26110685, 26111306, and 26111310. This paper does not copy those tokens. This paper does not copy Callsen H0354 SB661 Nays or X onto Cole. This paper does not copy Nivar H0397 Nay on 26111306 onto Cole. The HB145 Senate-substitute token on 26110807 is N, named in section 2, and remains procedural/version. The HB145 General Laws subcommittee token on H11003V2610565 is Yea. The HB145 General Laws report token on H11V2610929 is Yea. The HB145 House-passage token on 26110434 is Yea. The HB145 conference token on 26111217 is Yea. The SB129 General Laws report token on H11V2613577 is Yea. The SB129 House-passage token on 26110761 is Yea. The SB129 conference token on 26111194 is Yea. The SB302 House-passage token on 26110816 is Yea. The HB954 Senate-substitute token on 26110870 is Yea. The HB1142 House-passage token on 26110204 is Yea. HB1529 has a standalone Health and Human Services report on H24V2612982 (Yea) and also appears in the shared-refid block 26110289. This paper does not invent bills absent from this CSV. This CSV has no SB224 event. This paper does not invent SB224.



**HB145.** Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Cole 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. Cole 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. Cole recorded Yea on 3/2/2026, H Passed House with amendments (91-Y 6-N 1-A).

**SB302.** Peanuts; excise tax, sunset extended. Cole recorded 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. Cole 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); Yea on 3/3/2026, H Passed House with substitute (57-Y 39-N 1-A); Yea on 3/14/2026, H Conference report rejected by House (49-Y 44-N 3-A); Yea 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. Cole 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. Cole 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. Cole 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. Cole recorded Yea 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. Cole 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: 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915. Peers may have X on 26110723. This paper does not copy those tokens. Cole 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)

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HB29 and HB30 are forced budget vehicles in this filter. They are not a standalone tax-rate roll. Cole recorded Yea on all six 20261 HB29 events in this ledger, including Uncontested Appropriations Committee Amendments agreed to (90-Y 7-N 0-A), 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. This CSV has no HB29 Appropriations report with amendment(s) committee vote\_id. This paper does not invent one.

On 20261 HB30 he recorded Yea on 36 events (committee amendments, floor amendments passed by including Floor Amendment Item 4-14 #1h on 26110590, constitutional reading, and House passage 83-Y 14-N 0-A), X on 26110507 (Motion for Special and Continuing Order) and 26110567 (Contested committee amendment Item 243 #1h agreed to), 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. Votes 26110507 and 26110567 stay X and are named in section 3. This CSV has no HB30 Appropriations report vote\_id H02V2613506. This paper does not invent one.

20262 is HB30 only: 13 events, 12 Yea + 1 X. Vote 26211488, conference report agreed to by House (71-Y 22-N 0-A), is Yea. Vote 26211495, House concurred in Governor's recommendation No. 7 (63-Y 24-N 0-A), is X and stays X. The remaining eleven Governor-recommendation events are Yea: 26211491, 26211492, 26211493, 26211494, 26211496, 26211497, 26211498, 26211499, 26211500, 26211501, and 26211502. There is no Special I Nay. Special I is 12 Yea + 1 X. This paper does not write Willett H0327's 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

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**Evidence-supported characterization (Analysis).** Cole supported 110 of 116 recorded tax-universe events. The three Nays are three recorded actions: HB30 Senate amendments rejected (26110806, 0-Y 92-N 0-A); HB145 Senate substitute rejected (26110807, 0-Y 93-N 0-A); and HB1279 Senate substitute rejected (26110881, 0-Y 95-N 0-A). Those three 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. Three X tokens stay X: 26110507, 26110567, and Special I 26211495. Vote 26110590 on HB30 Floor Amendment Item 4-14 #1h is Yea, not X. HB550 2619971 is Yea. SB400 26110470 is Yea. SB661 is Yea on all five events, including both conference tokens. This paper does not invent an SB661 Nay. This paper does not invent admissions-tax Nays. HB1279 floor passage on 26110016 is Yea. HB1279 conference on 26111245 is Yea. SB388 has no Nay. 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, with a documented three-event Nay set that includes two procedural Senate-substitute rejections and one budget version/vehicle Nay, plus three Present/Not Voting tokens that stay X, than as a higher-tax or lower-tax posture.

Cole has three X tokens 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 26110590 stays Yea. Vote 26110137 on HB958 (House passage, 96-Y 1-N 1-A) is Yea, not A. Special I is 12 Yea + 1 X 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 Cole's Yea on 26110590 where peers may have X, his Nay on 26110806 where peers may have X, his Nay on 26110807 and 26110881 where peers may have X, his Yea on HB550 2619971 and SB400 26110470 where peers may have N, his Yea on SB661 26110685, 26111306, and 26111310 where peers may have N or X, his X on 26110507 and 26110567 where peers may have Y, his Special I X on 26211495 where peers may have Y, his Yea on shared-refid 26110723 where some peers recorded X, and his Special I 12 Yea + 1 X rather than a 1 Yea plus 12 X cluster. This ledger is behavior, not motive. Vote tokens do not establish why he voted. This ledger is H0314 only. H0389 tokens are not scored. H0177 tokens are not scored. H0334 tokens are not scored. H0340 tokens are not scored. H0404 tokens are not scored. H0393 tokens are not scored. H0354 tokens are not scored. H0397 tokens are not scored. H0327 tokens are not scored.

**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. Floor-amendment Item 4-14 #1h text on 26110590 is not lined to any single tax item. Contested committee amendment Item 243 #1h text on 26110567 is not lined to any single tax item. Governor-recommendation No. 7 text on 20262 HB30 26211495 is not lined to any single tax item. Why Cole's token on 26211495 is X while his other Special I Governor-recommendation tokens are Yea is not established by the vote file beyond the recorded tokens.

## 10. Priority Follow-Up Research

- HB145 — Cole's token on the Senate-substitute rejection (0-Y 93-N 0-A), vote 26110807, is N. Procedural/version, not policy opposition. Peers may have X on this HISTORY sentence. Do not copy those tokens. General Laws subcommittee on H11003V2610565 is Yea. General Laws report on H11V2610929 is Yea. House passage on 26110434 is Yea. Conference report agreed on 26111217 (87-Y 8-N 0-A) is Yea.
- HB1279 — Keep the one Nay as one recorded action (26110881 Senate substitute rejected, procedural/version). House passage on 26110016 is Yea. Conference report agreed on 26111245 is Yea. Governor's recommendation on 26111389 is Yea. This CSV has no HB1279 Counties, Cities and Towns report. Do not invent one. Do not invent floor-passage or conference Nays. Peers may have X on 26110881. Do not copy those tokens.
- HB30 Regular — Cole's token on the Senate-amendments rejection (0-Y 92-N 0-A), vote 26110806, is N. Version/vehicle, not a tax-rate roll. Peers may have X on this HISTORY sentence. Do not copy those tokens. Floor Amendment Item 4-14 #1h on 26110590 is Yea, not X. Of 39 Regular-session HB30 events, 36 are Yea, 2 are X (26110507 and 26110567), and 1 is N. This CSV has no HB30 Appropriations report H02V2613506. Do not invent one.
- HB30 X tokens — Keep 26110507 (Special and Continuing Order) and 26110567 (Item 243 #1h) as X. Do not convert them to Nay. Do not invent additional Regular-session X rows.
- SB661 — Five events in this CSV, all Yea: H11V2613579; H11V2613582; 26110685 House passage with substitute; 26111306 conference rejected; 26111310 conference agreed. Keep 26111306 as Yea. Do not invent an SB661 Nay. Peers may have N or X on 26110685, 26111306, and 26111310. Do not copy those tokens. Do not copy Callsen H0354 SB661 Nays or X onto Cole. Do not copy Nivar H0397 Nay on 26111306 onto Cole.

- HB550 and SB400 — House passage of HB550 on 2619971 is Yea. House passage of SB400 on 26110470 is Yea. Do not invent admissions-tax Nays. Peers may have N on those HISTORY sentences. Do not copy those tokens.
- SB388 — All three events are Yea (26110528 House passage with amendments; 26111279 conference report agreed; 26111431 Governor's recommendation). This CSV has no SB388 Counties, Cities and Towns report. Do not invent a committee Nay.
- HB958 — The token on 26110137 is Yea, not A and not X. Do not invent an Abstain on House passage (96-Y 1-N 1-A).
- 20262 HB30 — Twelve scored Special I events are Yea, including 26211488 conference report agreed to by House (71-Y 22-N 0-A) and Governor-recommendation votes other than No. 7. Vote 26211495 (Governor's recommendation No. 7) is X and stays X. Special I is 12 Yea + 1 X. This paper does not write Willett H0327's 1 Yea plus 12 X cluster onto this member.
- Shared-refid blocks (26110094, 26110289, 26110461, 26110723, 26110724, 2619915) — all six are Yea. 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 as Yea. This paper does not invent a tax bill from that suffix row.
- 20262 HB30 Governor-recommendation text versus any tax item remains unmapped. Vehicle is not item.

## Appendix A. Complete Cole Tax Vote Ledger

Every one of the 116 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 H0314 only.

| Date                                     | Bill                       | Category                   | Vote | Recorded action                                                               | Source |
|------------------------------------------|----------------------------|----------------------------|------|-------------------------------------------------------------------------------|--------|
| <b>20261 — 2026 Regular (103 events)</b> |                            |                            |      |                                                                               |        |
| 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    |
| 1/29/2026                                | 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    |
| 2/3/2026                                 | 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    |
| 2/5/2026                                 | 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    |

| Date      | Bill                  | Category                   | Vote                   | Recorded action                                                                          | Source |
|-----------|-----------------------|----------------------------|------------------------|------------------------------------------------------------------------------------------|--------|
| 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 | 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    |
| 2/23/2026 | 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    |
| 2/24/2026 | 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          | Yea                    | 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    | Present/Not Voting (X) | 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    |
| 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    |

| Date      | Bill | Category                | Vote                   | Recorded action                                                                        | Source |
|-----------|------|-------------------------|------------------------|----------------------------------------------------------------------------------------|--------|
| 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 | Present/Not Voting (X) | 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    |
| 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    |

| Date                                                              | Bill         | Category                   | Vote                   | Recorded action                                                               | Source |
|-------------------------------------------------------------------|--------------|----------------------------|------------------------|-------------------------------------------------------------------------------|--------|
| 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    | 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          | Yea                    | H Conference report rejected by House (49-Y 44-N 3-A)                         | LIS    |
| 3/14/2026                                                         | SB661        | Sector/Excise Tax          | Yea                    | 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    |
| 4/22/2026                                                         | SB597        | Tax Administration / Other | Yea                    | H House concurred in Governor's recommendation (76-Y 20-N 0-A)                | LIS    |
| <b>2026 — 2026 Special I (13 events, HB30 only, 12 Yea + 1 X)</b> |              |                            |                        |                                                                               |        |
| 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    | Present/Not Voting (X) | 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    |



| Date      | Bill | Category                | Vote | Recorded action                                                       | Source |
|-----------|------|-------------------------|------|-----------------------------------------------------------------------|--------|
| 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 H0314 tax-universe vote ledger, 116 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 H0314, name token Joshua G. Cole. House District 65 | HD-65 | Spotsylvania (part); Stafford (part); City of Fredericksburg | 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/H0314> This ledger is H0314 only. H0389 tokens are not scored. H0177 tokens are not scored. H0334 tokens are not scored. H0340 tokens are not scored. H0404 tokens are not scored. H0393 tokens are not scored. H0354 tokens are not scored. H0397 tokens are not scored. H0327 tokens are not scored. Do not title this paper Nicole Cole. Do not use H0389 as subject.
- Universe = H0314 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. Committee 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 = 116 (20261 = 103, 20262 = 13). Token mix: Y=110, N=3, X=3, P=0, A=0. Unique tax bills with at least one H0314 token: 46 (20261 = 45, 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, 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 as Yea and is not copied onto the suffix row. This paper does not invent a tax bill from that suffix row. H11V2613065X (token=Y) is a trailing-X duplicate. This paper does not invent a tax bill from that suffix row. 20262 26211458 is VOTE.CSV line 1 (live vote, H0314 Y) with no History\_refid; the bill is not guessed. 20262 26211487 is unjoined (token Y). 20262 26211490 is unjoined and is 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.

- 20262 is HB30 only: 13 events, 12 Yea + 1 X (26211488 Yea; 26211491 through 26211494 Yea; 26211495 X; 26211496 through 26211502 Yea). Other Special Session tax bills were not invented. Keep 26211495 as X. Do not write a Special I 1 Yea plus 12 X cluster onto this member.
- 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). Those three are the complete Nay set. HB30 26110507 and 26110567 are X. HB30 Special I 26211495 is X. HB30 26110590 is Yea on Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A). It stays Yea. All five SB661 events are Yea, including 26111306 conference rejected and 26111310 conference agreed. Do not invent an SB661 Nay. House passage of HB550 on 2619971 is Yea. House passage of SB400 on 26110470 is Yea. Floor passage of HB1279 on 26110016 is Yea. Conference on 26111245 is Yea.
- X is X. It is not Nay and not Yea. It is not absence. There are 3 scored X tokens: 26110507, 26110567, and 26211495. Votes 26110806, 26110807, and 26110881 are N, not X. Vote 26110590 is Yea, not X. 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 116. 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 H0314. Manuscript and PDF stems: vpiip-cole-jg-hd65-tax-2026. This file is a client-format intelligence paper. It is not a public posting. Parent publishes.

