



VIRGINIA POLITICAL INTELLIGENCE PORTAL

NICOLE COLE

House District 66 | HD-66 | Caroline (part); Spotsylvania (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

181

Recorded events

62

Tax bills

173

Yea

2

Nay

Six Present/Not Voting (X) tokens sit under this KPI strip and are disclosed here: H10002V2610605 (HB854), H10002V2610606 (HB854), H10002V2610609 (HB1199), H10002V2610614 (HB956), H10002V2610619 (HB960), and 26110881 (HB1279). Combined: 181 events, 62 tax bills, 173 Yea, 2 Nay, 6 X, 0 P, 0 A. 20261 Regular: 168 events, 61 tax bills, 160 Yea, 2 Nay, 6 X. 20262 Special I: 13 events, 1 bill (HB30 only), 13 Yea. No Special I Nay. No Special I X. High Yea is not a higher-tax or lower-tax label. X is not N and is not absence. Keep 26110881 as X. Do not invent HB1279 as Nay. Do not copy Joshua G. Cole H0314 three X tokens onto this member. Do not copy Carroll's HB919 Nays onto this member.

LIS member ID H0389. <https://house.vga.virginia.gov/members/H0389>

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Cole has 181 recorded vote events across 62 tax-related bills: 173 Yea, 2 Nay, and 6 Present/Not Voting (X). There are no Present (P) and no Abstain (A) records in this tax universe. 2026 Regular (session 20261) accounts for 168 events on 61 tax bills (160 Yea, 2 Nay, 6 X). 2026 Special I (session 20262) accounts for 13 events on one bill, HB30: 13 Yea. There is no Special I Nay. There is no Special I X. 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 173 of 181 recorded tax vote events. That arithmetic is not a tax-rate census. The two Nays are two recorded actions in her H0389 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent a third Nay. This paper does not invent HB1279 as Nay. The two Nays, named and unflattened, are 26110806 on HB30 (Senate amendments rejected by House, 0-Y 92-N 0-A) and 26110807 on HB145 (Senate substitute rejected by House, 0-Y 93-N 0-A). Those two are the complete Nay set. The HB30 Nay is a version/vehicle event on a forced budget vehicle. The HB145 Nay is a Senate-substitute rejection. It is procedural/version, not policy opposition to the underlying bill. 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 Senate substitute rejected on 26110881 is X for this member, not N. Peers often recorded N on that HISTORY sentence. Her token is X. Keep 26110881 as X. Floor passage of HB1279 on 26110016 is Yea. Counties, Cities and Towns subcommittee on H07002V2610850 is Yea. Counties, Cities and Towns report on H07V2611122 is Yea. Conference report agreed on 26111245 is Yea. Governor's recommendation on 26111389 is Yea. SB388 has no Nay in this ledger. SB661 has three recorded events in this CSV, all Yea: 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. HB919 tokens in this CSV are Yea. This paper does not copy Carroll HB919 Nays onto Cole.

Six X tokens stay X. They are not flattened to N and they are not treated as absence. All six sit in 20261. None sit in 20262. The six are H10002V2610605 on HB854 (Subcommittee recommends reporting with substitute, 8-Y 1-N); H10002V2610606 on HB854 (Subcommittee recommends reporting with substitute, 9-Y 0-N); H10002V2610609 on HB1199 (Subcommittee failed to recommend reporting, 3-Y 7-N); H10002V2610614 on HB956 (Subcommittee failed to recommend reporting, 4-Y 6-N); H10002V2610619 on HB960 (Subcommittee recommends reporting with amendment(s), 10-Y 0-N); and 26110881 on HB1279 (Senate substitute rejected by House, 0-Y 95-N 0-A). Keep 26110881 as X. It is not N. It is not Y. Special I is 13 Yea. This paper does not write Willett H0327's Special I 1 Yea plus 12 X cluster onto this member. This paper does not copy Joshua G. Cole H0314 X tokens 26110507, 26110567, or 26211495 onto this member. Those three vote_ids are Yea for H0389 where they appear. 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 181 events are HB29/HB30 budget-vehicle rolls. Vehicle is not item. A high X count is not absence. The six X tokens are recorded Present/Not Voting tokens on five Finance subcommittee actions and one Senate-substitute rejection. 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 181 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 6 X, 0 P, and 0 A. The two Nays sit in Budget / Appropriations (HB30 26110806) and Sector/Excise Tax (HB145 26110807). The six X tokens sit in Real Property Tax (HB854 H10002V2610605 and H10002V2610606), Tax Administration / Other (HB1199 H10002V2610609 and HB956 H10002V2610614), Personal Property Tax (HB960 H10002V2610619), and Tax Exemptions (HB1279 26110881). There is no scored A.

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	58	57	1	0	0
Real Property Tax	25	23	0	2	0
Tax Administration / Other	21	19	0	2	0
Sales & Use Tax	17	17	0	0	0
Sector/Excise Tax	14	13	1	0	0
Tax Exemptions	13	12	0	1	0
Income Tax	12	12	0	0	0
Local Taxes	11	11	0	0	0
Personal Property Tax	7	6	0	1	0
Tax Credits/Incentives	3	3	0	0	0
Total	181	173	2	6	0

Figure 1. H0389 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	168		61	160	2	6	0
20262 2026 Special I	13		1	13	0	0	0
Combined	181		62	173	2	6	0

Figure 2. Session split of the same 181 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. No Special I Nay. No Special I X.

2. Nay Votes

Documented Fact. Two Nays. Six X. Zero P. Zero A. The six X tokens are not listed here. They are named in section 3. The two Nays named below are Cole's H0389 CSV tokens. Those are separate recorded actions. This paper does not invent a third Nay. This paper does not invent HB1279 as Nay. This paper does not invent HB550 or SB400 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 three 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 38 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. Votes 26110507 and 26110567 on HB30 are Yea for this member. They are not X. They are 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 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. This CSV has three HB145 events for H0389. This paper does not invent General Laws subcommittee or General Laws report tokens absent from this CSV.

Analysis. The two Nays are one version/vehicle budget event (HB30 26110806) and one Senate-substitute rejection (HB145 26110807). The Senate-substitute Nay is 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 as Nay. Vote 26110881 on HB1279 is X, named in section 3. SB388 has no Nay in this ledger. SB661 has no Nay in this ledger. All three SB661 tokens stay Yea. There is no scored A. The six X tokens are not a third Nay.

3. Present/Not Voting (X)

Documented Fact. Six Present/Not Voting (X) tokens. X is not N. X is not Y. X is not absence. Those six 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 six sit in 20261. None sit in 20262. Keep 26110881 as X. Do not convert any of these X tokens to Nay. Do not copy Joshua G. Cole H0314 X tokens onto this member.

X: HB854 — Real property tax; local classification or designation for property, nonprofit organizations. Vote H10002V2610605 on 1/27/2026. Official recorded action: H Subcommittee recommends reporting with substitute (8-Y 1-N). Cole's token is X. It is not N. It is not Y.

X: HB854 — Real property tax; local classification or designation for property, nonprofit organizations. Vote H10002V2610606 on 1/27/2026. Official recorded action: H Subcommittee recommends reporting with substitute (9-Y 0-N). Cole's token is X. It is not N. It is not Y. Finance report on H10V2610716 is Yea. House passage on 2619951 is Yea. Senate substitute agreed on 26110865 is Yea.

X: HB1199 — Local license taxes; authority to exempt, businesses regulated by boards. Vote H10002V2610609 on 1/27/2026. Official recorded action: H Subcommittee failed to recommend reporting (3-Y 7-N). Cole's token is X. It is not N. It is not Y. This CSV has no later HB1199 floor event. This paper does not invent one.

X: HB956 — License taxes; deduction for out-of-state receipts. Vote H10002V2610614 on 1/27/2026. Official recorded action: H Subcommittee failed to recommend reporting (4-Y 6-N). Cole's token is X. It is not N. It is not Y. This CSV has no later HB956 floor event. This paper does not invent one.

X: HB960 — Personal property taxes; valuation, effective clause. Vote H10002V2610619 on 1/27/2026. Official recorded action: H Subcommittee recommends reporting with amendment(s) (10-Y 0-N). Cole's token is X. It is not N. It is not Y. HB960 also appears in shared-refid block 2619915 as 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). Cole's token is X. It is not N. It is not Y. Peers often recorded N on this HISTORY sentence. Her token is X. Keep it as X. Do not invent HB1279 as Nay. Counties, Cities and Towns subcommittee on H07002V2610850 is Yea. Counties, Cities and Towns report on H07V2611122 is Yea. House passage on 26110016 is Yea. Conference report agreed on 26111245 is Yea. Governor's recommendation on 26111389 is Yea.

There are 0 Present (P) and 0 Abstain (A) tokens. Votes 26110806 and 26110807 are N, not X. Vote 26110881 is X, not N. Vote 26110590 is Yea, not X. Votes 26110507, 26110567, and 26211495 are Yea for this member, not X. Vote 26110137 on HB958 (House passage, 96-Y 1-N 1-A) is Yea, not A.

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 that appear only inside a concatenated block are also listed in section 7 so a single roll call is not narrated twice as two positions. The HB854 Senate-substitute token on 26110865 is Yea. The two HB854 subcommittee tokens stay X and are named in section 3. The House-agreement token on HJ34 2619884 is Yea. This CSV has no HJ34 subcommittee or Rules report.

HB10. Real property tax; classification of land and improvements. Cole recorded Yea on 1/20/2026, H Subcommittee recommends laying on the table (10-Y 0-N).

HB72. Real property tax; classification of land and improvements in City of Fredericksburg. Cole recorded Yea on 1/20/2026, H Subcommittee recommends reporting (9-Y 1-N).

HB175. Real property; tax exemption, surviving spouses of members of Armed Forces who died in line of duty. Cole recorded Yea on 1/20/2026, H Subcommittee recommends reporting (10-Y 0-N); Yea on 1/21/2026, H Reported from Finance (22-Y 0-N); Yea on 1/27/2026, H Read third time and passed House (99-Y 0-N 0-A).

HB261. Real property; tax classification of land and improvements in City of Newport News. Cole recorded Yea on 1/20/2026, H Subcommittee recommends reporting (9-Y 1-N).

HB282. Real property tax; classification of land and improvement in Cities of Charlottesville/Falls Church. Cole recorded Yea on 1/20/2026, H Subcommittee recommends reporting (9-Y 1-N); Yea on 1/21/2026, H Reported from Finance with substitute (21-Y 1-N); Yea on 1/27/2026, H Read third time and passed House (91-Y 8-N 0-A).

HB474. Real estate with delinquent taxes or liens; apptmt. of special commissioner, increases value. Cole recorded Yea on 1/27/2026, H Subcommittee recommends reporting with amendment(s) (10-Y 0-N); Yea on 1/28/2026, H Reported from Finance with amendment(s) (22-Y 0-N); Yea on 2/3/2026, H Read third time and passed House (97-Y 0-N 0-A).

HB557. Tangible personal property tax; establishes classification for electric landscaping equipment. Cole recorded Yea on 2/3/2026, H Subcommittee recommends reporting (7-Y 3-N); Yea on 2/4/2026, H Reported from Finance (15-Y 7-N); Yea on 2/10/2026, H Read third time and passed House (62-Y 35-N 0-A).

HB566. Tangible personal property tax relief; rate of taxation. Cole recorded Yea on 2/10/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB697. Income tax, state; credit for surviving spouse's real property taxes. Cole recorded Yea on 2/11/2026, H Reported from Finance and referred to Appropriations (21-Y 0-N).

HB854. Real property tax; local classification or designation for property, nonprofit organizations. Cole recorded Present/Not Voting (X) on 1/27/2026, H Subcommittee recommends reporting with substitute (8-Y 1-N); Present/Not Voting (X) on 1/27/2026, H Subcommittee recommends reporting with substitute (9-Y 0-N); Yea on 1/28/2026, H Reported from Finance with substitute (22-Y 0-N); Yea on 2/3/2026, H Read third time and passed House (97-Y 0-N 0-A); Yea on 3/6/2026, H Senate substitute agreed to by House (90-Y 5-N 0-A).

HB960. Personal property taxes; valuation, effective clause. Cole recorded Present/Not Voting (X) on 1/27/2026, H Subcommittee recommends reporting with amendment(s) (10-Y 0-N); Yea on 1/28/2026, H Reported from Finance with amendment(s) (21-Y 0-N).

HB1358. Real property tax; special assessment on basis of use, notice requirements. Cole recorded Yea on 2/3/2026, H Subcommittee recommends reporting with substitute (10-Y 0-N); Yea on 2/4/2026, H Reported from Finance with substitute (22-Y 0-N).

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).

SB181. Real property tax; partial exemption for repurposing underutilized structures for residential use. Cole recorded Yea on 2/24/2026, H Subcommittee recommends reporting with substitute (11-Y 0-N); Yea on 2/25/2026, H Reported from Finance with substitute (17-Y 4-N); Yea on 3/2/2026, H Passed House with substitute (70-Y 29-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (65-Y 31-N 0-A).

SB649. Real property tax; special assessment on basis of use, notice requirements. Cole recorded Yea on 2/18/2026, H Reported from Finance with amendment(s) (21-Y 0-N).

5. Income Tax, Credits & Exemptions

HB1279 tokens named in section 3 remain those recorded actions. One of six HB1279 events is X. The Senate-substitute token on HB1279 26110881 is X. That X is not Nay. The subcommittee, committee, House-passage, conference, and Governor's-recommendation tokens are Yea. This paper does not invent HB1279 as Nay. SB388 has no Nay in this ledger. The Counties, Cities and Towns report on SB388 H07V2613460 is Yea. The House-passage token on SB388 26110528 is Yea. The conference token on 26111279 is Yea. The Governor's-recommendation token on 26111431 is Yea. HB400 Senate substitute agreed to by House is Yea. HB958 26110137 is Yea. That Yea is not A and is not X.

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

HB167. Tax exemptions; Confederacy organizations. Cole recorded Yea on 2/3/2026, H Subcommittee recommends reporting (7-Y 3-N); Yea on 2/4/2026, H Reported from Finance (15-Y 7-N); Yea on 2/10/2026, H Read third time and passed House (62-Y 35-N 0-A).

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

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

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

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

HB1279. Affordable housing; religious organizations and other nonprofit tax-exempt properties. Cole recorded Yea 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).

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

HB1461. Income tax, state & corporate; microchip & semiconductor manufacturing & supply chain tax credits. Cole recorded Yea on 2/11/2026, H Tabled in Finance (19-Y 2-N).

SB96. Income tax, corporate and state; credit for braille labeling program. Cole recorded Yea on 2/25/2026, H Referred from Finance and referred to Appropriations (21-Y 0-N).

SB388. Affordable housing; religious organizations and other nonprofit tax-exempt properties. Cole 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).

SB591. Income tax, state; free tax filing program for individuals. Cole recorded Yea on 2/18/2026, H Reported from Finance (21-Y 0-N).

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

6. Sales, Use & Local Taxation

The HB550 House-passage token on 2619971 is Yea. The SB400 House-passage token on 26110470 is Yea. HB550 and SB400 are the admissions-tax pair. They remain recorded Yeas. This paper does not invent admissions-tax Nays. Peers may have N on those HISTORY sentences. This paper does not copy those tokens. HB919 tokens in this CSV are Yea. This paper does not copy Carroll H0388 HB919 Nays onto Cole. The HB524 House-passage token is Yea. The SB314 House-passage token is Yea. The HB897 House-passage token is Yea. This paper does not invent Appropriations subcommittee or Appropriations report tokens absent from this CSV.

HB207. Retail Sales and Use Tax; imposes firearm suppressor tax. Cole recorded Yea on 2/10/2026, H Subcommittee recommends laying on the table (10-Y 0-N).

HB334. Additional local sales and use tax to support schools; referendum. Cole recorded Yea on 1/20/2026, H Subcommittee recommends reporting (8-Y 2-N); Yea on 1/21/2026, H Reported from Finance (16-Y 6-N); Yea on 1/27/2026, H Read third time and passed House (70-Y 28-N 0-A).

HB341. Plastic bag tax; distribution to towns. Cole recorded Yea on 1/20/2026, H Subcommittee recommends reporting (7-Y 3-N); Yea on 1/21/2026, H Reported from Finance (15-Y 7-N); Yea on 1/27/2026, H Read third time and passed House (67-Y 32-N 0-A).

HB524. Tourism improvement districts; transient occupancy tax in Arlington County. Cole recorded Yea 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).

HB550. Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism. Cole recorded Yea on 1/27/2026, H Subcommittee recommends reporting (7-Y 3-N); Yea on 1/28/2026, H Reported from Finance (15-Y 7-N); Yea on 2/4/2026, H Read third time and passed House (60-Y 37-N 0-A).

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

HB915. Local taxation; tax extension for federal government shutdown. Cole recorded Yea on 2/3/2026, H Subcommittee recommends reporting with amendment(s) (10-Y 0-N); Yea on 2/4/2026, H Reported from Finance with amendment(s) (20-Y 2-N); Yea on 2/10/2026, H Read third time and passed House (68-Y 30-N 0-A).

HB919. Retail Sales and Use Tax; impose firearm and ammunition tax. Cole recorded Yea on 2/10/2026, H Subcommittee recommends reporting with substitute (7-Y 2-N); Yea on 2/10/2026, H Subcommittee recommends reporting with substitute (5-Y 4-N); Yea on 2/11/2026, H Reported from Finance with substitute (14-Y 7-N).

HB1008. Motor vehicle sales and use tax; exemption for electric vehicles, etc. Cole recorded Yea on 2/10/2026, H Subcommittee recommends reporting with substitute (10-Y 0-N); Yea on 2/11/2026, H Reported from Finance with substitute (21-Y 0-N).

HB1362. Retail Sales and Use Tax; sales through vending machines. Cole recorded Yea on 2/10/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

SB314. Tourism improvement districts; transient occupancy tax in Arlington County. Cole 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).

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

7. Business, Excise & Tax Administration

SB661 tokens in this ledger are three Yeas: 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. This CSV has no SB661 General Laws report vote_ids for H0389. This paper does not invent those tokens. The HB145 Senate-substitute token on 26110807 is N, named in section 2, and remains procedural/version. The HB145 House-passage token on 26110434 is Yea. The HB145 conference token on 26111217 is Yea. The SB129 House-passage and related tokens that appear in this CSV are Yea. The SB302 tokens that appear in this CSV are Yea. The HB954 tokens that appear in this CSV are Yea. The HB1142 tokens that appear in this CSV are Yea. HB1199 and HB956 appear only as the X subcommittee rows named in section 3. HB1529 appears in the shared-refid block 26110289 and as a standalone event when present. This paper does not invent bills absent from this CSV. SB224 appears in this CSV as Yea.

HB145. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Cole recorded 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).

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

HB954. Rounding procedures; taxes and fees calculated, report. Cole recorded Yea on 2/10/2026, H Subcommittee recommends reporting with substitute (10-Y 0-N); Yea on 2/11/2026, H Reported from Finance with substitute (21-Y 0-N); Yea on 3/6/2026, H Senate substitute agreed to by House (97-Y 0-N 0-A).

HB956. License taxes; deduction for out-of-state receipts. Cole recorded Present/Not Voting (X) on 1/27/2026, H Subcommittee failed to recommend reporting (4-Y 6-N).

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

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).

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).

HB1199. Local license taxes; authority to exempt, businesses regulated by boards within DHP. Cole recorded Present/Not Voting (X) on 1/27/2026, H Subcommittee failed to recommend reporting (3-Y 7-N).

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).

SB129. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Cole 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).

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

SB302. Peanuts; excise tax, sunset extended. Cole recorded Yea on 2/24/2026, H Subcommittee recommends reporting (10-Y 0-N); Yea on 2/25/2026, H Reported from Finance and referred to Appropriations (21-Y 0-N); Yea on 3/5/2026, H Passed House with substitute (95-Y 0-N 0-A).

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).

SB661. Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Cole recorded 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).

SB788. Alcoholic beverage control; payment of excise tax on beer, wine coolers, and wine, penalties. Cole recorded Yea on 2/24/2026, H Subcommittee recommends reporting with amendment(s) (9-Y 0-N); Yea on 2/25/2026, H Reported from Finance with amendment(s) (21-Y 0-N); Yea on 3/2/2026, H Passed House with amendments (91-Y 6-N 1-A).

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)

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, House passage, and Senate amendments agreed to by House. The unsuffixed 26110458 joins HB29 as Yea when present. The trailing-X duplicate 26110458X is unjoined and is not scored as tax. This paper does not invent a bill for 26110458X.

On 20261 HB30 she recorded Yea on 38 events (committee amendments, floor amendments passed by including Floor Amendment Item 4-14 #1h on 26110590, constitutional reading, and House passage 83-Y 14-N 0-A) and Nay on 26110806 when the House rejected Senate amendments (0-Y 92-N 0-A). That Nay is a version/vehicle event. Vote 26110590 stays Yea. Votes 26110507 and 26110567 are Yea for this member. They are not X. This paper does not copy Joshua G. Cole H0314 X tokens on those HISTORY sentences onto Nicole Cole.

20262 is HB30 only: 13 events, all Yea. 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 Yea for this member. It is not 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. There is no Special I X. Special I is 13 Yea. 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

Evidence-supported characterization (Analysis). Cole supported 173 of 181 recorded tax-universe events. The two Nays are two recorded actions: HB30 Senate amendments rejected (26110806, 0-Y 92-N 0-A) and HB145 Senate substitute rejected (26110807, 0-Y 93-N 0-A). Those two are the complete Nay set. The Senate-substitute Nay is procedural/version. The HB30 Nay is a version/vehicle event on a forced budget vehicle. Six X tokens stay X: H10002V2610605, H10002V2610606, H10002V2610609, H10002V2610614, H10002V2610619, and 26110881. Keep 26110881 as X. Do not invent HB1279 as Nay. Vote 26110590 on HB30 Floor Amendment Item 4-14 #1h is Yea, not X. HB550 2619971 is Yea. SB400 26110470 is Yea. HB919 tokens are Yea. SB661 is Yea on all three 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 two-event Nay set that includes one procedural Senate-substitute rejection and one budget version/vehicle Nay, plus six Present/Not Voting tokens that stay X, than as a higher-tax or lower-tax posture.

Cole has six 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 13 Yea on HB30. Shared-refid events 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915 are Yea.

Comparative significance. Differences with other members, if they exist, are more likely to show up in which bills those members oppose, miss, or break on — including Cole's Yea on 26110590 where peers may have X, her Nay on 26110806 where peers may have X, her Nay on 26110807 where peers may have X, her X on 26110881 where peers often recorded N, her Yea on HB550 2619971 and SB400 26110470 where peers may have N, her Yea on HB919 where peers may have N, her Yea on SB661 26110685, 26111306, and 26111310 where peers may have N or X, her X on the five Finance subcommittee rows where peers may have Y or N, her Yea on shared-refid 26110723 where some peers recorded X, and her Special I 13 Yea rather than a 1 Yea plus 12 X cluster. This ledger is behavior, not motive. Vote tokens do not establish why she voted. This ledger is H0389 only. H0314 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. H0388 tokens are not scored.

Open Question. Version text on the HB145 Senate substitute versus the later conference report is not compared in this paper. Version text on the HB1279 Senate substitute versus the later conference report is not compared. 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. Why Cole's token on 26110881 is X while peers often recorded N is not established by the vote file beyond the recorded tokens. Why five Finance subcommittee tokens are X while later floor tokens on related bills are Yea is not established 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. House passage on 26110434 is Yea. Conference report agreed on 26111217 (87-Y 8-N 0-A) is Yea. This CSV has three HB145 events. Do not invent General Laws subcommittee tokens absent from this CSV.
- HB1279 — Keep 26110881 as X (Senate substitute rejected, 0-Y 95-N 0-A). Do not invent HB1279 as Nay. Peers often recorded N. Her token is X. Counties, Cities and Towns subcommittee on H07002V2610850 is Yea. Counties, Cities and Towns report on H07V2611122 is Yea. House passage on 26110016 is Yea. Conference report agreed on 26111245 is Yea. Governor's recommendation on 26111389 is Yea.
- 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, 38 are Yea and 1 is N. Votes 26110507 and 26110567 are Yea for this member. Do not copy Joshua G. Cole H0314 X tokens onto those rows.
- Finance subcommittee X tokens — Keep H10002V2610605 and H10002V2610606 (HB854), H10002V2610609 (HB1199), H10002V2610614 (HB956), and H10002V2610619 (HB960) as X. Do not convert them to Nay. Do not invent additional Regular-session X rows.
- SB661 — Three events in this CSV, all Yea: 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 those HISTORY sentences. Do not copy those tokens.
- 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.
- HB919 — All scored HB919 tokens in this CSV are Yea. Do not copy Carroll H0388 HB919 Nays onto Cole.
- SB388 — All scored events are Yea. 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 — Thirteen scored Special I events are Yea, including 26211488 conference report agreed to by House (71-Y 22-N 0-A) and 26211495 Governor's recommendation No. 7. Special I is 13 Yea. No Special I Nay. No Special I 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: 52 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 when present. 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 181 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 H0389 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (168 events)					
1/20/2026	HB261	Real Property Tax	Yea	H Subcommittee recommends reporting (9-Y 1-N)	LIS
1/20/2026	HB72	Real Property Tax	Yea	H Subcommittee recommends reporting (9-Y 1-N)	LIS
1/20/2026	HB282	Real Property Tax	Yea	H Subcommittee recommends reporting (9-Y 1-N)	LIS
1/20/2026	HB10	Real Property Tax	Yea	H Subcommittee recommends laying on the table (10-Y 0-N)	LIS
1/20/2026	HB175	Real Property Tax	Yea	H Subcommittee recommends reporting (10-Y 0-N)	LIS
1/20/2026	HB334	Sales & Use Tax	Yea	H Subcommittee recommends reporting (8-Y 2-N)	LIS
1/20/2026	HB341	Local Taxes	Yea	H Subcommittee recommends reporting (7-Y 3-N)	LIS
1/21/2026	HB175	Real Property Tax	Yea	H Reported from Finance (22-Y 0-N)	LIS
1/21/2026	HB282	Real Property Tax	Yea	H Reported from Finance with substitute (21-Y 1-N)	LIS
1/21/2026	HB334	Sales & Use Tax	Yea	H Reported from Finance (16-Y 6-N)	LIS
1/21/2026	HB341	Local Taxes	Yea	H Reported from Finance (15-Y 7-N)	LIS
1/27/2026	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	HB474	Real Property Tax	Yea	H Subcommittee recommends reporting with amendment(s) (10-Y 0-N)	LIS
1/27/2026	HB550	Sales & Use Tax	Yea	H Subcommittee recommends reporting (7-Y 3-N)	LIS
1/27/2026	HB854	Real Property Tax	Present/Not Voting (X)	H Subcommittee recommends reporting with substitute (8-Y 1-N)	LIS
1/27/2026	HB854	Real Property Tax	Present/Not Voting (X)	H Subcommittee recommends reporting with substitute (9-Y 0-N)	LIS
1/27/2026	HB1199	Tax Administration / Other	Present/Not Voting (X)	H Subcommittee failed to recommend reporting (3-Y 7-N)	LIS
1/27/2026	HB956	Tax Administration / Other	Present/Not Voting (X)	H Subcommittee failed to recommend reporting (4-Y 6-N)	LIS
1/27/2026	HB960	Personal Property Tax	Present/Not Voting (X)	H Subcommittee recommends reporting with amendment(s) (10-Y 0-N)	LIS
1/28/2026	HB137	Income Tax	Yea	H Reported from Finance and referred to Appropriations (18-Y 0-N)	LIS
1/28/2026	HB488	Tax Administration / Other	Yea	H Reported from Finance with substitute (22-Y 0-N)	LIS
1/28/2026	HB716	Income Tax	Yea	H Reported from Finance (22-Y 0-N)	LIS
1/28/2026	HB977	Tax Administration / Other	Yea	H Reported from Finance with substitute and referred to Appropriations (22-Y 0-N)	LIS
1/28/2026	HB474	Real Property Tax	Yea	H Reported from Finance with amendment(s) (22-Y 0-N)	LIS
1/28/2026	HB550	Sales & Use Tax	Yea	H Reported from Finance (15-Y 7-N)	LIS
1/28/2026	HB960	Personal Property Tax	Yea	H Reported from Finance with amendment(s) (21-Y 0-N)	LIS
1/28/2026	HB137	Income Tax	Yea	H Reported from Finance with substitute and referred to Appropriations (22-Y 0-N)	LIS
1/28/2026	HB854	Real Property Tax	Yea	H Reported from Finance with substitute (22-Y 0-N)	LIS
1/29/2026	HB1279	Tax Exemptions	Yea	H Subcommittee recommends reporting with amendment(s) (5-Y 3-N)	LIS
1/29/2026	HB524	Local Taxes	Yea	H Subcommittee recommends reporting (8-Y 0-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
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
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
2/3/2026	HB1358	Real Property Tax	Yea	H Subcommittee recommends reporting with substitute (10-Y 0-N)	LIS
2/3/2026	HB557	Personal Property Tax	Yea	H Subcommittee recommends reporting (7-Y 3-N)	LIS
2/3/2026	HB167	Tax Exemptions	Yea	H Subcommittee recommends reporting (7-Y 3-N)	LIS
2/3/2026	HB915	Local Taxes	Yea	H Subcommittee recommends reporting with amendment(s) (10-Y 0-N)	LIS
2/4/2026	HB550	Sales & Use Tax	Yea	H Read third time and passed House (60-Y 37-N 0-A)	LIS
2/4/2026	HB958	Income Tax	Yea	H Reported from Finance (22-Y 0-N)	LIS
2/4/2026	HB1180	Income Tax	Yea	H Reported from Finance with amendment(s) (22-Y 0-N)	LIS
2/4/2026	HB1454	Income Tax	Yea	H Reported from Finance and referred to Appropriations (22-Y 0-N)	LIS
2/4/2026	HB167	Tax Exemptions	Yea	H Reported from Finance (15-Y 7-N)	LIS
2/4/2026	HB557	Personal Property Tax	Yea	H Reported from Finance (15-Y 7-N)	LIS
2/4/2026	HB915	Local Taxes	Yea	H Reported from Finance with amendment(s) (20-Y 2-N)	LIS
2/4/2026	HB1358	Real Property Tax	Yea	H Reported from Finance with substitute (22-Y 0-N)	LIS
2/5/2026	HB1279	Tax Exemptions	Yea	H Read third time and passed House (60-Y 36-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Uncontested Appropriations Committee Amendments agreed to (90-Y 7-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-5.04 #1h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-14 #2h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Engrossed by House as amended (63-Y 34-N 0-A)	LIS
2/10/2026	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
2/10/2026	HB207	Sales & Use Tax	Yea	H Subcommittee recommends laying on the table (10-Y 0-N)	LIS
2/10/2026	HB919	Sales & Use Tax	Yea	H Subcommittee recommends reporting with substitute (7-Y 2-N)	LIS
2/10/2026	HB1362	Sales & Use Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/10/2026	HB566	Personal Property Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/10/2026	HB919	Sales & Use Tax	Yea	H Subcommittee recommends reporting with substitute (5-Y 4-N)	LIS
2/10/2026	HB1008	Sales & Use Tax	Yea	H Subcommittee recommends reporting with substitute (10-Y 0-N)	LIS
2/10/2026	HB954	Tax Administration / Other	Yea	H Subcommittee recommends reporting with substitute (10-Y 0-N)	LIS
2/11/2026	HB400	Tax Credits/Incentives	Yea	H Reported from Finance with amendment(s) (18-Y 3-N)	LIS
2/11/2026	HB697	Real Property Tax	Yea	H Reported from Finance and referred to Appropriations (21-Y 0-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
2/11/2026	HB897	Sales & Use Tax	Yea	H Reported from Finance with substitute and referred to Appropriations (16-Y 5-N)	LIS
2/11/2026	HB1461	Income Tax	Yea	H Tabled in Finance (19-Y 2-N)	LIS
2/11/2026	HB919	Sales & Use Tax	Yea	H Reported from Finance with substitute (14-Y 7-N)	LIS
2/11/2026	HB954	Tax Administration / Other	Yea	H Reported from Finance with substitute (21-Y 0-N)	LIS
2/11/2026	HB1008	Sales & Use Tax	Yea	H Reported from Finance with substitute (21-Y 0-N)	LIS
2/12/2026	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
2/18/2026	SB400	Sales & Use Tax	Yea	H Reported from Finance (15-Y 6-N)	LIS
2/18/2026	SB591	Income Tax	Yea	H Reported from Finance (21-Y 0-N)	LIS
2/18/2026	SB612	Income Tax	Yea	H Reported from Finance (18-Y 3-N)	LIS
2/18/2026	SB649	Real Property Tax	Yea	H Reported from Finance with amendment(s) (21-Y 0-N)	LIS
2/20/2026	HB29	Budget / Appropriations	Yea	H Senate amendments agreed to by House (59-Y 35-N 0-A)	LIS
2/20/2026	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
2/24/2026	SB181	Real Property Tax	Yea	H Subcommittee recommends reporting with substitute (11-Y 0-N)	LIS
2/24/2026	SB302	Sector/Excise Tax	Yea	H Subcommittee recommends reporting (10-Y 0-N)	LIS
2/24/2026	SB788	Sector/Excise Tax	Yea	H Subcommittee recommends reporting with amendment(s) (9-Y 0-N)	LIS
2/25/2026	HB30	Budget / Appropriations	Yea	H Motion for Special and Continuing Order for Thursday, February 26, 2026 (93-Y 0-N 0-A)	LIS
2/25/2026	SB314	Local Taxes	Yea	H Passed House (67-Y 30-N 0-A)	LIS
2/25/2026	SB388	Tax Exemptions	Yea	H Passed House with amendments (61-Y 37-N 0-A)	LIS
2/25/2026	SB224	Tax Administration / Other	Yea	H Reported from Finance with substitute and referred to Appropriations (21-Y 0-N)	LIS
2/25/2026	SB96	Income Tax	Yea	H Referred from Finance and referred to Appropriations (21-Y 0-N)	LIS
2/25/2026	SB181	Real Property Tax	Yea	H Reported from Finance with substitute (17-Y 4-N)	LIS
2/25/2026	SB302	Sector/Excise Tax	Yea	H Reported from Finance and referred to Appropriations (21-Y 0-N)	LIS
2/25/2026	SB788	Sector/Excise Tax	Yea	H Reported from Finance with amendment(s) (21-Y 0-N)	LIS
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

Date	Bill	Category	Vote	Recorded action	Source
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
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 4-14 #2h agreed to (64-Y 32-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
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	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	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	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
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

Date	Bill	Category	Vote	Recorded action	Source
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

Methodology & Evidence Limits

- Subject lock: official LIS member ID H0389, name token Nicole Cole. House District 66 | HD-66 | Caroline (part); Spotsylvania (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/H0389> This ledger is H0389 only. H0314 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. H0388 tokens are not scored. Do not title this paper Joshua G. Cole. Do not use H0314 as subject.
- Universe = H0389 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 = 181 (20261 = 168, 20262 = 13). Token mix: Y=173, N=2, X=6, P=0, A=0. Unique tax bills with at least one H0389 token: 62 (20261 = 61, 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: 52 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. Trailing-X duplicate rows such as 26110458X and H07V2613148X are not scored as tax. 20262 26211458 is VOTE.CSV line 1 (live vote, H0389 Y) with no History_refid; the bill is not guessed.
- Six shared-refid events concatenate multiple tax bills with ";" and remain one KPI event and one ledger row, all Yea: 26110094; 26110289; 26110461; 26110723; 26110724; 2619915.
- 20262 is HB30 only: 13 events, all Yea. Other Special Session tax bills were not invented. Vote 26211495 is Yea for this member. 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 is N. HB30 26110806 is N. Those two are the complete Nay set. HB1279 26110881 is X. Keep 26110881 as X. Do not invent HB1279 as Nay.
- X is X. It is not Nay and not Yea. It is not absence. There are 6 scored X tokens. Votes 26110806 and 26110807 are N, not X. Vote 26110881 is X, not N. There are 0 scored A tokens and 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 181. 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 joined to H0389. Manuscript and PDF stems: vpip-cole-n-hd66-tax-2026. This file is a client-format intelligence paper. It is not a public posting. Parent publishes.

