



VIRGINIA POLITICAL INTELLIGENCE PORTAL

KARRIE K. DELANEY

House District 9 | HD-9 | Fairfax (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

120

Recorded events

46

Tax bills

113

Yea

3

Nay

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Delaney has 120 recorded vote events across 46 tax-related bills: 113 Yea, 3 Nay, and 4 Present/Not Voting (X). There are no Present (P) and no Abstain (A) records in this tax universe. 2026 Regular (session 20261) accounts for 107 events on 45 tax bills (101 Yea, 3 Nay, 3 X). 2026 Special I (session 20262) accounts for 13 events on one bill, HB30: 12 Yea and 1 Present/Not Voting (X). That Special I X is vote 26211488, the conference report agreed to by House (71-Y 22-N 0-A). The Special I mix is 12 Yea and 1 X. It is not 13 Yea. X is named in this body. It is not a cover KPI.

The record is one-sided on the Yea side. Delaney supported 113 of 120 recorded tax vote events. That arithmetic is not a tax ideology label. High Yea is not an ideology label. The three Nays are version and vehicle events, not a rate census. Delaney's Nay on 20261 vote 26110806, HB30, is the House rejection of Senate amendments (0-Y 92-N 0-A). That token is N. It is not X. Delaney's Nay on 20261 vote 26110807, HB145, is the House rejection of a Senate substitute (0-Y 93-N 0-A). That token is N. It is not X. That event is procedural/version, not policy opposition to the underlying bill titled Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Delaney's Nay on 20261 vote 26110881, HB1279, is the House rejection of a Senate substitute (0-Y 95-N 0-A). That token is N. It is not X. That event is procedural/version, not policy opposition to the underlying bill titled Affordable housing; religious organizations and other nonprofit tax-exempt properties. Those three Nays are the complete Nay set in her CSV. This paper does not invent a fourth Nay. Delaney recorded Yea on all five SB661 events in this ledger, including House passage with substitute (26110685) and both conference events (26111306, 26111310). Those tokens are Y. They are not Nays. HB1199 is not in this CSV and is not invented.

Delaney recorded four Present/Not Voting (X) tokens. X is not N. X is not Y. The four X events are 20261 vote 26110590 on HB30 (Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by, 62-Y 33-N 0-A), 20261 vote 26110761 on SB129 (Passed House with substitute, 91-Y 7-N 0-A), 20261 vote 26111440 on SB597 (House concurred in Governor's recommendation, 76-Y 20-N 0-A), and 20262 vote 26211488 on HB30 (Conference report agreed to by House, 71-Y 22-N 0-A). The fourth X sits in Special I. This paper does not write 13 Yea for Special I, and it does not flatten any X into a Nay or a Yea.

Interpretive caution. A high Yea rate does not mean Delaney uniformly favored higher taxes or lower taxes. The captured bills include relief, exemptions, credits, classifications, local taxing authority, administrative changes, and budget vehicles with very different fiscal effects. Fifty-eight of the 120 events are HB29/HB30 budget-vehicle rolls. Vehicle is not item.

1. Quantitative Tax Profile

Categories are assigned from official LIS titles only, using the same buckets as the Martinez sample where the title clearly fits. Six shared-refid events attach to more than one tax bill and are scored once in Tax Administration / Other so the table sums to 120 events rather than splitting a single roll call. All six shared-refid events are Yea, including 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. Delaney has 4 X, 0 P, and 0 A in this tax universe. Two X sit in Budget / Appropriations (20261 HB30 floor amendment 26110590 and 20262 HB30 conference 26211488). One X sits in Sector/Excise Tax with SB129. One X sits in Tax Administration / Other with SB597.

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	58	55	1	2	0
Tax Administration / Other	19	18	0	1	0
Sector/Excise Tax	14	12	1	1	0

Tax category	Events	Yea	Nay	X	Not Voting (P/A)	
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
Total	120	113	3	4		0

Figure 1. H0294 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	107		45	101	3	3	0
20262 2026 Special I	13		1	12	0	1	0
Combined	120		46	113	3	4	0

Figure 2. Session split of the same 120 events. What it is: 20261 versus 20262 arithmetic on unique (session, vote_id) rows in her CSV. What it is not: a collapse of Special I into Regular, and not 13 Yea for Special I. 20262 is HB30 only: 12 Yea and 1 X.

2. Nay Votes

Documented Fact. Three Nays. Four X. Zero P. Zero A. The four X tokens are not listed here. They are named in section 3. The three Nays named below are Delaney's CSV tokens. This paper does not invent Nays that are not in her 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). Delaney's token is N. It is not X. The House rejected the Senate amendments unanimously. This is a version/vehicle event on a forced budget vehicle, not a standalone tax-rate roll. The separate HB30 X tokens on 26110590 and 26211488 are not this Senate-amendments rejection.

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). Delaney's token is N. It is not X. This is a procedural/version vote. The House rejected the Senate substitute unanimously. It is not policy opposition to the underlying bill. Delaney recorded Yea on 20261 vote H11V2610929, Reported from General Laws and referred to Appropriations (21-Y 0-N); Yea on 20261 vote 26110434, Read third time and passed House (89-Y 8-N 0-A); and Yea on 20261 vote 26111217, conference report agreed to by House (87-Y 8-N 0-A). That conference token is Y. It is not X. It is not a second Nay.

Nay: 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). Delaney's token is N. It is not X. This is a procedural/version vote. The House rejected the Senate substitute unanimously. It is not policy opposition to the underlying bill. This paper does not copy another member's Present/Not Voting (X) token onto 26110881. Delaney recorded Yea on the other three HB1279 events in this ledger (House passage, conference report, Governor's recommendation).

Analysis. Senate-substitute Nays and the HB30 Senate-amendments Nay are procedural/version events. They are not an ideology label, and they are not a tax-rate census. None of the four X tokens is a fourth Nay. SB661 is not a Nay in this ledger.

3. Present/Not Voting (X)

Documented Fact. Four Present/Not Voting (X) tokens. X is not N. X is not Y. All four sit in her CSV. This paper does not invent additional X rows.

X: HB30 — Budget Bill. Vote 26110590 on 2/26/2026. Official recorded action: H Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A). Delaney's token is X. It is not N. It is not Y. Vehicle is not item. Surrounding 2/26/2026 HB30 floor-amendment events in this ledger (26110588, 26110589, 26110591) are Yea. This X is a different event from the 3/4/2026 Senate-amendments Nay on 26110806 and from the 20262 conference X on 26211488.

X: SB129 — Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Vote 26110761 on 3/4/2026. Official recorded action: H Passed House with substitute (91-Y 7-N 0-A). Delaney's token is X. It is not N. It is not Y. Delaney recorded Yea on 2/24/2026, Reported from General Laws with substitute and referred to Appropriations (20-Y 0-N), and Yea on 3/13/2026, conference report agreed to by House (88-Y 7-N 0-A). The House-passage-with-substitute token is X. It is not a Nay on the underlying bill, and it is not a conference miss.

X: SB597 — Wage garnishments; treasurers' liens for unpaid taxes and charges. Vote 26111440 on 4/22/2026. Official recorded action: H House concurred in Governor's recommendation (76-Y 20-N 0-A). Delaney's token is X. It is not N. It is not Y. Delaney recorded Yea on 2/18/2026, Reported from Courts of Justice (15-Y 7-N), and Yea on 2/23/2026, Passed House (83-Y 14-N 0-A). The Governor-recommendation token is X. It is a recorded Present/Not Voting card on that HISTORY sentence. It is not a floor Nay, and it is not a claim about tax administration as a subject.

X: HB30 — Budget Bill, 20262 Special I. Vote 26211488 on 6/22/2026. Official recorded action: H Conference report agreed to by House (71-Y 22-N 0-A). Delaney's token is X. It is not N. It is not Y. This is the Special I X. The other twelve 20262 events in this ledger are House concurrences in Governor's recommendations numbered 1 through 14, all Yea. Special I is 12 Yea and 1 X. It is not 13 Yea. Most recorded House cards on this conference HISTORY sentence are Yea. Delaney's recorded token on 26211488 is X. This paper does not copy a peer 13-Yea Special I mix onto her CSV.

There are 0 Present (P) and 0 Abstain (A) tokens. Date-clustered Not Voting is not present in this file beyond these four named X rows. Unjoined 20262 vote 26211487 is not in the tax CSV; the bill was not guessed, and that row is not this tax-universe X.

4. Real & Personal Property Tax

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

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

5. Income Tax, Credits & Exemptions

HB958. Income tax, corporate; taxable income, net operating loss. Delaney 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. Delaney 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. Delaney 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. Delaney 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. Delaney 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. Delaney 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

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

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

7. Business, Excise & Tax Administration

HB145. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Delaney recorded 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. Delaney recorded Yea on 2/24/2026, H Reported from General Laws with substitute and referred to Appropriations (20-Y 0-N); Present/Not Voting (X) 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. Delaney recorded Yea on 3/2/2026, H Passed House with amendments (91-Y 6-N 1-A).

SB302. Peanuts; excise tax, sunset extended. Delaney 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. Delaney 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. Delaney recorded Yea on 2/4/2026, H Reported from Courts of Justice with amendment(s) (16-Y 6-N); Yea on 2/10/2026, H Read third time and passed House (85-Y 13-N 0-A); Yea on 3/10/2026, H Senate substitute agreed to by House (78-Y 19-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (73-Y 25-N 0-A).

SB597. Wage garnishments; treasurers' liens for unpaid taxes and charges. Delaney recorded Yea on 2/18/2026, H Reported from Courts of Justice (15-Y 7-N); Yea on 2/23/2026, H Passed House (83-Y 14-N 0-A); Present/Not Voting (X) 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. Delaney 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. Delaney recorded Yea on 3/6/2026, H Senate substitute agreed to by House (97-Y 0-N 0-A).

HB163. Notarization, filing, & recordation of certain land records; duties of notary or settlement agent. Delaney recorded Yea on 1/28/2026, H Reported from Courts of Justice with substitute (19-Y 0-N).

SB316. Notarization, filing, & recordation of certain land records; duties of notary or settlement agent;. Delaney recorded Yea on 2/18/2026, H Reported from Courts of Justice with substitute (22-Y 0-N).

SB660. Virginia Self-Service Storage Act; disposal of abandoned personal property in certain cases. Delaney recorded Yea on 3/2/2026, H Reported from Courts of Justice (22-Y 0-N).

SB779. Eminent domain; condemnation proceedings, entry of order and recordation of certificate. Delaney recorded Yea on 3/2/2026, H Reported from Courts of Justice (22-Y 0-N).

Shared-refid block events

Six unique vote_ids attach to more than one tax bill. Each is one KPI event. Titles are concatenated in the CSV with a semicolon-space joiner. Bills are not invented, and the block is not flattened into one bill's recorded position. All six tokens are Yea, including 2619915 (HB163; HB488; HB716; HB960). That 2619915 token is Y. It is not X.

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. Delaney recorded Yea on all six 20261 HB29 events in this ledger, including House passage (63-Y 35-N 0-A) and Senate amendments agreed to by House (59-Y 35-N 0-A).

On 20261 HB30 she recorded 39 events: 37 Yea, one X on 26110590 (Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by, 62-Y 33-N 0-A), and one Nay on 26110806 when the House rejected Senate amendments (0-Y 92-N 0-A). That N is the unanimous rejection roll. It is not X. The Item 4-14 #1h X is not that Nay. House passage on 2/26/2026 is Yea (83-Y 14-N 0-A).

20262 is HB30 only: 13 events, 12 Yea and 1 X. The X is 26211488, conference report agreed to by House (71-Y 22-N 0-A). The remaining twelve events are House concurrences in Governor's recommendations numbered 1 through 14, all Yea. Do not write 13 Yea for Special I. 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). Delaney supported 113 of 120 recorded tax-universe events. The three Nays are version and vehicle actions: one HB30 Senate-amendments rejection (House 0-Y 92-N 0-A), one HB145 Senate-substitute rejection (House 0-Y 93-N 0-A), and one HB1279 Senate-substitute rejection (House 0-Y 95-N 0-A). The four X tokens are 26110590 on HB30 (Floor Amendment Item 4-14 #1h, 62-Y 33-N 0-A), 26110761 on

SB129 (Passed House with substitute, 91-Y 7-N 0-A), 26111440 on SB597 (House concurred in Governor's recommendation, 76-Y 20-N 0-A), and 26211488 on 20262 HB30 (conference report agreed to by House, 71-Y 22-N 0-A). Those tokens are X, not Nay and not Yea. Special I is 12 Yea and 1 X. It is not 13 Yea. Because the universe includes tax relief, exemptions, credits, classifications, taxing-authority measures, administrative changes, and budget vehicles, the record is better described as broad support for the House majority tax-policy agenda represented in this corpus than as a higher-tax or lower-tax posture.

Delaney has four X tokens in this tax universe and zero Present (P) and zero Abstain (A) tokens. Date-clustered Not Voting is not an issue beyond those four named X rows. SB661 is Yea on all five recorded events. Shared-refid 2619915 is Yea.

Comparative significance. The scarcity of floor policy Nays means differences with other members, if they exist, are more likely to show up in which bills those members oppose, miss, or break on — not in Delaney's Yea rate. The Special I conference X on 26211488 is one such recorded difference: her 20262 mix is 12 Yea and 1 X, not 13 Yea. This ledger is behavior, not motive. Vote tokens do not establish why she voted.

Open Question. Version text on the HB145 Senate substitute (Nay on 26110807) versus the conference report (Yea on 26111217), the HB1279 Senate substitute versus the conference report, the HB30 Senate amendments versus the House-passed vehicle, the HB30 Item 4-14 #1h X versus adjacent floor-amendment Yeas, the SB129 House-substitute X versus the later conference Yea, the SB597 Governor-recommendation X versus the earlier House-passage Yea, and the 20262 conference X versus the later Governor-recommendation Yeas, is not compared in this paper. Governor-recommendation text on 20262 HB30 is not lined to any single tax item.

10. Priority Follow-Up Research

- 20262 HB30 — Delaney's token on 26211488, conference report agreed to by House (71-Y 22-N 0-A), is X, not Y. Special I is 12 Yea and 1 X. Do not write 13 Yea for Special I. Do not copy a peer 13-Yea mix onto this CSV.
- HB30 Regular — Delaney's token on the Senate-amendments rejection (0-Y 92-N 0-A), vote 26110806, is N, not X. Delaney's token on Floor Amendment Item 4-14 #1h (26110590) is X, not N. Do not flatten those two events.
- HB145 — Delaney's token on the Senate-substitute rejection (0-Y 93-N 0-A) is N, not X. Procedural/version, not policy opposition. Delaney's token on the conference report agreed (87-Y 8-N 0-A), vote 26111217, is Y, not X and not N.
- HB1279 — Delaney's token on 26110881 is N, not X. Compare the Senate substitute rejected 0-Y 95-N 0-A, the conference report (54-Y 41-N 0-A), and the Governor's recommendation (62-Y 38-N 0-A) before assigning substantive meaning to the procedural Nay.
- SB129 — The House-passage-with-substitute token 26110761 is X, not a floor Nay. The General Laws report and the conference report are Yea.
- SB597 — The Governor-recommendation token 26111440 is X, not N and not Y. The Courts report and House passage are Yea. Do not treat that X as a subject-matter posture.
- SB661 — All five events in this ledger are Yea, including 26110685, 26111306, and 26111310. Do not invent SB661 Nays that are not in her CSV.
- Shared-refid blocks (26110094, 26110289, 26110461, 26110723, 26110724, 2619915) — all six are Yea. 2619915 is Y, not X. Do not treat a concatenated title as a single-bill position.
- HISTORY join gaps: 46 unjoined 20261 vote_ids and 3 unjoined 20262 vote_ids were not scored as tax. Bills were not guessed. Unjoined 20262 26211487 is not the tax-universe X.
- 20262 HB30 Governor-recommendation text versus any tax item remains unmapped. Vehicle is not item. 20262 is HB30 only.

Appendix A. Complete Delaney Tax Vote Ledger

Every one of the 120 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.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (107 events)					
1/27/2026	HB175	Real Property Tax	Yea	H Read third time and passed House (99-Y 0-N 0-A)	LIS
1/27/2026	HB282	Real Property Tax	Yea	H Read third time and passed House (91-Y 8-N 0-A)	LIS
1/27/2026	HB334	Sales & Use Tax	Yea	H Read third time and passed House (70-Y 28-N 0-A)	LIS
1/27/2026	HB341	Local Taxes	Yea	H Read third time and passed House (67-Y 32-N 0-A)	LIS
1/28/2026	HB163	Tax Administration / Other	Yea	H Reported from Courts of Justice with substitute (19-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
2/4/2026	HB1100	Tax Administration / Other	Yea	H Reported from Courts of Justice with amendment(s) (16-Y 6-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
2/13/2026	HB1142	Tax Administration / Other	Yea	H Read third time and passed House (96-Y 0-N 0-A)	LIS
2/17/2026	HB954; HB1008; HB1529	Tax Administration / Other	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/17/2026	HB524	Local Taxes	Yea	H Read third time and passed House (68-Y 28-N 0-A)	LIS
2/17/2026	HB400	Tax Credits/Incentives	Yea	H Read third time and passed House (74-Y 23-N 0-A)	LIS
2/17/2026	HB897	Sales & Use Tax	Yea	H Read third time and passed House (61-Y 34-N 0-A)	LIS
2/17/2026	HB145	Sector/Excise Tax	Yea	H Read third time and passed House (89-Y 8-N 0-A)	LIS
2/18/2026	SB316	Tax Administration / Other	Yea	H Reported from Courts of Justice with substitute (22-Y 0-N)	LIS
2/18/2026	SB597	Tax Administration / Other	Yea	H Reported from Courts of Justice (15-Y 7-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
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	Yea	H Motion for Special and Continuing Order for Thursday, February 26, 2026 (93-Y 0-N 0-A)	LIS
2/25/2026	SB314	Local Taxes	Yea	H Passed House (67-Y 30-N 0-A)	LIS
2/25/2026	SB388	Tax Exemptions	Yea	H Passed House with amendments (61-Y 37-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Uncontested committee amendments agreed to (89-Y 9-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 1 #8h agreed to (65-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 50 #1h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 50 #2h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 50 #3h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 54 #1h agreed to (63-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 60 #1h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 77 #4h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 102 #6h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 125 #1h agreed to (95-Y 1-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 243 #1h agreed to (63-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 278 #3h agreed to (92-Y 5-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 290 #1h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 328 #1h agreed to (91-Y 5-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 352 #1h agreed to (63-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 352 #3h agreed to (66-Y 31-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 359 #1h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 369 #1h agreed to (64-Y 33-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
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	Present/Not Voting (X)	H Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 4-14 #2h offered by Delegate McNamara passed by (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Constitutional reading dispensed (on 3rd reading) (95-Y 0-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Passed House (83-Y 14-N 0-A)	LIS
3/2/2026	SB181	Real Property Tax	Yea	H Passed House with substitute (70-Y 29-N 0-A)	LIS
3/2/2026	SB788	Sector/Excise Tax	Yea	H Passed House with amendments (91-Y 6-N 1-A)	LIS
3/2/2026	SB660	Tax Administration / Other	Yea	H Reported from Courts of Justice (22-Y 0-N)	LIS
3/2/2026	SB779	Tax Administration / Other	Yea	H Reported from Courts of Justice (22-Y 0-N)	LIS
3/3/2026	SB661	Sector/Excise Tax	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	Present/Not Voting (X)	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

Date	Bill	Category	Vote	Recorded action	Source
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	Present/Not Voting (X)	H House concurred in Governor's recommendation (76-Y 20-N 0-A)	LIS
20262 — 2026 Special I (13 events, HB30 only, 12 Yea and 1 X)					
6/22/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H Conference report agreed to by House (71-Y 22-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 3, 4, and 5 (88-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 1 (57-Y 33-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 2 (65-Y 25-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 6.1 (65-Y 23-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 7 (63-Y 24-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 8 (90-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 9 (62-Y 28-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 10 (74-Y 14-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 11 (76-Y 9-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 12 (62-Y 28-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 13 (57-Y 33-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	H House concurred in Governor's recommendation No. 14 (56-Y 34-N 0-A)	LIS

Figure 3. Complete H0294 tax-universe vote ledger, 120 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 H0294, name token Karrie K. Delaney. House District 9 | HD-9 | Fairfax (part) | Democrat is the task identity for this product. Members.csv columns on disk are MBR_HOU, MBR_MBRNO, and MBR_NAME only; they do not print party or district. Official member page: <https://house.vga.virginia.gov/members/H0294>
- Universe = H0294 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 an ideology label. Budget vehicles and version votes sit in the same filter.
- Join: vote_id.strip() == History_refid.strip(). Unique events are counted as (session, vote_id). CSV rows = 120 (20261 = 107, 20262 = 13). Token mix: Y=113, N=3, X=4, P=0, A=0. Unique tax bills with at least one H0294 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. One unjoined ID is a VOTE.CSV duplicate row with a trailing X on the vote_id (26110458X); the unsuffixed 26110458 does join to HB29 and is not copied onto the suffix row. 20262 26211458 is VOTE.CSV line 1 (live vote, H0294 Y) with no History_refid; the bill is not guessed. 20262 26211487 is unjoined (token X) with no History_refid; that row is not the tax-universe X on 26211488.
- 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. 2619915 is Y. It is not X.
- 20262 is HB30 only: 12 Yea and 1 X (26211488). Other Special Session tax bills were not invented. Do not write 13 Yea for Special I.
- A Nay on a substitute is not automatically opposition to the underlying bill. HB30 26110806 is N on Senate amendments rejected by House (0-Y 92-N 0-A), not X. HB145 26110807 is N on the Senate-substitute rejection, not X. HB1279 26110881 is N on the Senate-substitute rejection, not X. HB145 26111217 is Y on the conference report agreed to by House. SB661 26110685, 26111306, and 26111310 are Yea; SB661 Nays were not invented. HB1199 is not in this CSV.
- Delaney has four X tokens in this tax universe: 26110590 (HB30 Item 4-14 #1h), 26110761 (SB129 House passage with substitute), 26111440 (SB597 Governor’s recommendation), and 26211488 (20262 HB30 conference report). X is not Nay and not Yea. There are 0 P and 0 A.
- Category labels are title-derived. Residual Tax Administration / Other is used when a title does not clearly fit a Martinez bucket, including the six mixed shared-refid events. Counts sum to 120. 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 H0294. Manuscript and PDF stems: vpip-delaney-hd9-tax-2026. This file is a client-format intelligence paper. It is not a public posting.

