



VIRGINIA POLITICAL INTELLIGENCE PORTAL

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House District 75 | HD-75 | Chesterfield (part); Prince George (part); City of Hopewell

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

174

Recorded events

62

Tax bills

166

Yea

3

Nay

Five Present/Not Voting (X) tokens sit under this KPI strip and are disclosed here: 26110806 (HB30), 26110807 (HB145), 26110809 (HB400), 26111245 (HB1279), and 26111279 (SB388). Combined: 174 events, 62 tax bills, 166 Yea, 3 Nay, 5 X, 0 P, 0 A. 20261 Regular: 161 events, 61 tax bills, 153 Yea, 3 Nay, 5 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 26110806 and 26110807 as X. Do not invent HB30 or HB145 as Nay. Do not copy Mehta H0396 three-Nay HB30/HB145/HB1279 pattern onto Dougherty. Do not copy Nicole Cole H0389 X on 26110881 onto this member.

LIS member ID H0391. <https://house.vga.virginia.gov/members/H0391>

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Dougherty has 174 recorded vote events across 62 tax-related bills: 166 Yea, 3 Nay, and 5 Present/Not Voting (X). There are no Present (P) and no Abstain (A) records in this tax universe. 2026 Regular (session 20261) accounts for 161 events on 61 tax bills (153 Yea, 3 Nay, 5 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. Dougherty supported 166 of 174 recorded tax vote events. That arithmetic is not a tax-rate census. The three Nays are three recorded actions in her H0391 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent a fourth Nay. This paper does not invent HB30 or HB145 as Nay. The three Nays, named and unflattened, are H10002V2610609 on HB1199 (Subcommittee failed to recommend reporting, 3-Y 7-N), H10002V2610614 on HB956 (Subcommittee failed to recommend reporting, 4-Y 6-N), and 26110881 on HB1279 (Senate substitute rejected by House, 0-Y 95-N 0-A). Those three are the complete Nay set. The two subcommittee Nays are recorded committee actions on bills that failed to advance on those rolls. The HB1279 Nay is a Senate-substitute rejection. It is procedural/version, not policy opposition to the underlying bill. Peers may have X on that HISTORY sentence. This paper does not copy those tokens. Keep 26110806 on HB30 as X. Keep 26110807 on HB145 as X. Peers often recorded N on those HISTORY sentences. Her tokens are X. Do not invent HB30 or HB145 as Nay. Do not copy Mehta H0396 three-Nay HB30/HB145/HB1279 pattern onto Dougherty. Floor passage of HB1279 on 26110016 is Yea. Conference report agreed on 26111245 is X for this member, not Y and not N. Governor's recommendation on 26111389 is Yea. This CSV has four HB1279 events for H0391. This CSV has no Counties, Cities and Towns subcommittee H07002V2610850 or report H07V2611122 for H0391. This paper does not invent those committee tokens. SB388 has no Nay in this ledger. House passage of SB388 on 26110528 is Yea. Conference report agreed on 26111279 is X. Governor's recommendation on 26111431 is Yea. 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.

Five X tokens stay X. They are not flattened to N and they are not treated as absence. All five sit in 20261. None sit in 20262. The five are 26110806 on HB30 (Senate amendments rejected by House, 0-Y 92-N 0-A); 26110807 on HB145 (Senate substitute rejected by House, 0-Y 93-N 0-A); 26110809 on HB400 (Senate substitute agreed to by House, 70-Y 24-N 0-A); 26111245 on HB1279 (Conference report agreed to by House, 54-Y 41-N 0-A); and 26111279 on SB388 (Conference report agreed to by House, 55-Y 40-N 0-A). Keep 26110806 and 26110807 as X. They are not N. They are 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. Vote 26110590 on HB30 Floor Amendment Item 4-14 #1h is Yea for Dougherty. 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 Dougherty 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 174 events are HB29/HB30 budget-vehicle rolls. Vehicle is not item. A high X count is not absence. The five X tokens are recorded Present/Not Voting tokens on one budget version/vehicle rejection, one Senate-substitute rejection, one Senate-substitute agreement, and two conference-report agreements. 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 174 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 5 X, 0 P, and 0 A. The three Nays sit in Tax Administration / Other (HB1199 H10002V2610609 and HB956 H10002V2610614) and Tax Exemptions (HB1279 26110881). The five X tokens sit in Budget / Appropriations (HB30 26110806), Sector/Excise Tax (HB145 26110807), Tax Credits/Incentives (HB400 26110809), and Tax Exemptions (HB1279 26111245 and SB388 26111279). There is no scored A.

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	58	57	0	1	0
Real Property Tax	25	25	0	0	0
Tax Administration / Other	20	18	2	0	0
Sales & Use Tax	17	17	0	0	0
Sector/Excise Tax	14	13	0	1	0
Income Tax	12	12	0	0	0
Tax Exemptions	10	7	1	2	0
Local Taxes	8	8	0	0	0
Personal Property Tax	7	7	0	0	0
Tax Credits/Incentives	3	2	0	1	0
Total	174	166	3	5	0

Figure 1. H0391 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	161		61	153	3	5	0
20262 2026 Special I	13		1	13	0	0	0
Combined	174		62	166	3	5	0

Figure 2. Session split of the same 174 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. Three Nays. Five X. Zero P. Zero A. The five X tokens are not listed here. They are named in section 3. The three Nays named below are Dougherty's H0391 CSV tokens. Those are separate recorded actions. This paper does not invent a fourth Nay. This paper does not invent HB30 or HB145 as Nay. This paper does not invent HB550 or SB400 Nays. This paper does not invent an SB661 Nay. Dougherty recorded Yea on House passage of HB550, on House passage of SB400, and on all three SB661 events in this CSV.

Nay: HB1199 — Local license taxes; authority to exempt, businesses regulated by boards within DHP. Vote H10002V2610609 on 1/27/2026. Official recorded action: H Subcommittee failed to recommend reporting (3-Y 7-N). Dougherty's token is N. This is a recorded subcommittee action. The subcommittee failed to recommend reporting. This CSV has no later HB1199 floor event. This paper does not invent one. Peers may have X on this HISTORY sentence. This paper does not copy those tokens.

Nay: 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). Dougherty's token is N. This is a recorded subcommittee action. The subcommittee failed to recommend reporting. This CSV has no later HB956 floor event. This paper does not invent one. Peers may have X on this HISTORY sentence. This paper does not copy those tokens.

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). Dougherty's token is N. This is a procedural/version vote. The House rejected the Senate substitute unanimously. It is not policy opposition to the underlying bill. Peers may have X on this HISTORY sentence. This paper does not copy those tokens. This is her only HB1279 Nay. Vote 26110016 on 2/5/2026 is Yea: H Read third time and passed House (60-Y 36-N 0-A). Vote 26111245 on 3/14/2026 is X: H Conference report agreed to by House (54-Y 41-N 0-A). That X is named in section 3. It is not this Nay. Vote 26111389 on 4/22/2026 is Yea: H House concurred in Governor's recommendation (62-Y 38-N 0-A). Those tokens are not this Nay. This CSV has four HB1279 events for H0391. This CSV has no Counties, Cities and Towns subcommittee H07002V2610850 or report H07V2611122 for H0391. This paper does not invent those committee tokens.

Analysis. The three Nays are two Finance subcommittee failures to recommend reporting (HB1199 H10002V2610609 and HB956 H10002V2610614) and one Senate-substitute rejection (HB1279 26110881). The Senate-substitute Nay is procedural/version. Votes 26110806 on HB30 and 26110807 on HB145 are X, named in section 3. They are not Nays. This paper does not invent HB30 or HB145 as Nay. This paper does not invent HB550 or SB400 Nays. 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 five X tokens are not a fourth Nay.

3. Present/Not Voting (X)

Documented Fact. Five Present/Not Voting (X) tokens. X is not N. X is not Y. X is not absence. Those five 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 five sit in 20261. None sit in 20262. Keep 26110806 and 26110807 as X. Do not convert any of these X tokens to Nay. Do not invent HB30 or HB145 as Nay.

X: HB30 — Budget Bill. Vote 26110806 on 3/4/2026. Official recorded action: H Senate amendments rejected by House (0-Y 92-N 0-A). Dougherty'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 HB30 as Nay. Dougherty 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. Vote 26110590 is Yea. It is not X and is not N.

X: HB145 — Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Vote 26110807 on 3/4/2026. Official recorded action: H Senate substitute rejected by House (0-Y 93-N 0-A). Dougherty'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 HB145 as Nay. Dougherty 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 X. This CSV has three HB145 events for H0391. This paper does not invent General Laws subcommittee or General Laws report tokens absent from this CSV.

X: HB400 — Motion picture production; increases aggregate cap on tax credit, extends sunset. Vote 26110809 on 3/4/2026. Official recorded action: H Senate substitute agreed to by House (70-Y 24-N 0-A). Dougherty's token is X. It is not N. It is not Y. Finance report on H10V2612734 is Yea. House passage on 26110305 is Yea.

X: HB1279 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote 26111245 on 3/14/2026. Official recorded action: H Conference report agreed to by House (54-Y 41-N 0-A). Dougherty's token is X. It is not N. It is not Y. Peers often recorded Y on this HISTORY sentence. Her token is X. Keep it as X. House passage on 26110016 is Yea. Senate substitute rejected on 26110881 is N, named in section 2.

Governor's recommendation on 26111389 is Yea. This CSV has no Counties, Cities and Towns subcommittee or report tokens on HB1279 for H0391. This paper does not invent those committee tokens.

X: SB388 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote 26111279 on 3/14/2026. Official recorded action: H Conference report agreed to by House (55-Y 40-N 0-A). Dougherty's token is X. It is not N. It is not Y. Peers often recorded Y on this HISTORY sentence. Her token is X. Keep it as X. House passage with amendments on 26110528 is Yea. Governor's recommendation on 26111431 is Yea.

There are 0 Present (P) and 0 Abstain (A) tokens. Votes H10002V2610609, H10002V2610614, and 26110881 are N, not X. Votes 26110806 and 26110807 are X, not N. Vote 26110590 is Yea, not X. Vote 26110137 on HB958 (House passage, 96-Y 1-N 1-A) is Yea, not A.

4. Real & Personal Property Tax

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 HB854 subcommittee tokens are Yea. 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty recorded Yea on 1/27/2026, H Subcommittee recommends reporting with substitute (8-Y 1-N); Yea 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. Dougherty 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) (21-Y 0-N).

HB1358. Real property tax; special assessment on basis of use, notice requirements. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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 sections 2 and 3 remain those recorded actions. One of four HB1279 events is Nay. The Senate-substitute token on HB1279 26110881 is N. That Nay is procedural/version. The House-passage token on 26110016 is Yea. The conference token on HB1279 26111245 is X. The Governor's-recommendation token on 26111389 is Yea. This CSV has no Counties, Cities and Towns subcommittee or report tokens on HB1279 for H0391. This paper does not invent those committee tokens. SB388 has no Nay in this ledger. The House-passage token on SB388 26110528 is Yea. The conference token on 26111279 is X. The Governor's-recommendation token on 26111431 is Yea. HB400 26110809, Senate substitute agreed to by House (70-Y 24-N 0-A), is X. 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. Dougherty 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. Dougherty 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. Dougherty 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); Present/Not Voting (X) 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. Dougherty recorded Yea on 1/28/2026, H Reported from Finance (22-Y 0-N).

HB958. Income tax, corporate; taxable income, net operating loss. Dougherty 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. Dougherty 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. Dougherty 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); Present/Not Voting (X) 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty recorded Yea on 2/25/2026, H Passed House with amendments (61-Y 37-N 0-A); Present/Not Voting (X) 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. Dougherty recorded Yea on 2/18/2026, H Reported from Finance (21-Y 0-N).

SB612. Motion picture production; extends income tax credit sunset. Dougherty 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 invent HB919 floor-passage tokens absent from this CSV. 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty recorded 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty recorded 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. Dougherty 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 Dougherty. This paper does not copy Nivar H0397 Nay on 26111306 onto Dougherty. This CSV has no SB661 General Laws report vote_ids for H0391. This paper does not invent those tokens. The HB145 Senate-substitute token on 26110807 is X, named in section 3. It is not N. 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 Nay subcommittee rows named in section 2. 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. Dougherty recorded Yea on 2/17/2026, H Read third time and passed House (89-Y 8-N 0-A); Present/Not Voting (X) on 3/4/2026, H Senate substitute rejected by House (0-Y 93-N 0-A); Yea on 3/14/2026, H Conference report agreed to by House (87-Y 8-N 0-A).

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

HB954. Rounding procedures; taxes and fees calculated, report. Dougherty 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. Dougherty recorded Nay 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty recorded Nay on 1/27/2026, H Subcommittee failed to recommend reporting (3-Y 7-N).

SB129. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. Dougherty 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. This CSV has no HB29 Appropriations report with amendment(s) committee vote_id invented beyond the joined rows. This paper does not invent one.

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 Present/Not Voting (X) on 26110806 when the House rejected Senate amendments (0-Y 92-N 0-A). That X is not Nay. Keep 26110806 as X. Do not invent HB30 as Nay. Peers often recorded N on that HISTORY sentence. Her token is X. Vote 26110590 stays Yea. This CSV has no HB30 Appropriations report vote_id H02V2613506 invented for this member. This paper does not invent one.

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). Dougherty supported 166 of 174 recorded tax-universe events. The three Nays are three recorded actions: HB1199 subcommittee failed to recommend reporting (H10002V2610609, 3-Y 7-N), HB956 subcommittee failed to recommend reporting (H10002V2610614, 4-Y 6-N), and HB1279 Senate substitute rejected (26110881, 0-Y 95-N 0-A). Those three are the complete Nay set. The Senate-substitute Nay is procedural/version. The two subcommittee Nays are recorded committee actions. Five X tokens stay X: 26110806, 26110807, 26110809, 26111245, and 26111279. Keep 26110806 and 26110807 as X. Do not invent HB30 or HB145 as Nay. Do not copy Mehta H0396 three-Nay HB30/HB145/HB1279 pattern onto Dougherty. 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 X. SB388 conference on 26111279 is X. SB388 has no Nay. Because the universe includes tax relief, exemptions, credits, classifications, taxing-authority measures, administrative changes, committee rolls, and budget vehicles, the record is better described as broad support for the House majority tax-policy agenda represented in this corpus, with a documented three-event Nay set that includes one procedural Senate-substitute rejection and two subcommittee failures to recommend reporting, plus five Present/Not Voting tokens that stay X — including X where peers often recorded N on HB30 and HB145 version votes — than as a higher-tax or lower-tax posture.

Dougherty has five 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 Dougherty's Yea on 26110590 where peers may have X, her X on 26110806 where peers often recorded N, her X on 26110807 where peers often recorded N, her N on 26110881 where peers may have X, her X on 26111245 and 26111279 where peers often recorded Y, her N on H10002V2610609 and H10002V2610614 where peers may have X, her Yea on HB550 2619971 and SB400 26110470 where peers may have N, her Yea on SB661 26110685, 26111306, and 26111310 where peers may have N or X, 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 H0391 only. H0396 tokens are not scored. H0389 tokens are not scored. H0177 tokens are not scored. H0334 tokens are not scored. H0340 tokens are not scored. H0404 tokens are not scored. H0393 tokens are not scored. H0354 tokens are not scored. H0397 tokens are not scored. H0327 tokens are not scored. 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 Dougherty's token on 26110806 and 26110807 is X while peers often recorded N is not established by the vote file beyond the recorded tokens. Why her token on 26111245 and 26111279 is X while peers often recorded Y is not established beyond the recorded tokens. Why two Finance subcommittee tokens are N while peers may have X on those HISTORY sentences is not established beyond the recorded tokens.

10. Priority Follow-Up Research

- HB1199 — Dougherty's token on the subcommittee failure to recommend reporting (3-Y 7-N), vote H10002V2610609, is N. Peers may have X on this HISTORY sentence. Do not copy those tokens. This CSV has no later HB1199 floor event. Do not invent one.
- HB956 — Dougherty's token on the subcommittee failure to recommend reporting (4-Y 6-N), vote H10002V2610614, is N. Peers may have X on this HISTORY sentence. Do not copy those tokens. This CSV has no later HB956 floor event. Do not invent one.
- HB1279 — Dougherty's token on the Senate-substitute rejection (0-Y 95-N 0-A), vote 26110881, is N. Procedural/version, not policy opposition. Peers may have X on this HISTORY sentence. Do not copy those tokens. House passage on 26110016 is Yea. Conference report agreed on 26111245 is X, not Y and not N. Governor's recommendation on 26111389 is Yea. This CSV has four HB1279 events. Do not invent Counties, Cities and Towns subcommittee or report tokens absent from this CSV.

- HB30 Regular — Keep 26110806 as X (Senate amendments rejected, 0-Y 92-N 0-A). Do not invent HB30 as Nay. Peers often recorded N. Her token is X. Floor Amendment Item 4-14 #1h on 26110590 is Yea, not X. Of 39 Regular-session HB30 events, 38 are Yea and 1 is X.
- HB145 — Keep 26110807 as X (Senate substitute rejected, 0-Y 93-N 0-A). Do not invent HB145 as Nay. Peers often recorded N. Her token is X. 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.
- HB400 and SB388 / HB1279 conference X tokens — Keep 26110809 (HB400), 26111245 (HB1279), and 26111279 (SB388) as X. Do not convert them to Nay or Yea. 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.
- 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: 51 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 Dougherty Tax Vote Ledger

Every one of the 174 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 H0391 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (161 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

Date	Bill	Category	Vote	Recorded action	Source
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	Yea	H Subcommittee recommends reporting with substitute (8-Y 1-N)	LIS
1/27/2026	HB854	Real Property Tax	Yea	H Subcommittee recommends reporting with substitute (9-Y 0-N)	LIS
1/27/2026	HB1199	Tax Administration / Other	Nay	H Subcommittee failed to recommend reporting (3-Y 7-N)	LIS
1/27/2026	HB956	Tax Administration / Other	Nay	H Subcommittee failed to recommend reporting (4-Y 6-N)	LIS
1/27/2026	HB960	Personal Property Tax	Yea	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
1/30/2026	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
2/3/2026	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

Date	Bill	Category	Vote	Recorded action	Source
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
2/11/2026	HB897	Sales & Use Tax	Yea	H Reported from Finance with substitute and referred to Appropriations (16-Y 5-N)	LIS
2/11/2026	HB1461	Income Tax	Yea	H Tabled in Finance (19-Y 2-N)	LIS
2/11/2026	HB919	Sales & Use Tax	Yea	H Reported from Finance with substitute (14-Y 7-N)	LIS
2/11/2026	HB954	Tax Administration / Other	Yea	H Reported from Finance with substitute (21-Y 0-N)	LIS
2/11/2026	HB1008	Sales & Use Tax	Yea	H Reported from Finance with substitute (21-Y 0-N)	LIS
2/13/2026	HB1142	Tax Administration / Other	Yea	H Read third time and passed House (96-Y 0-N 0-A)	LIS
2/17/2026	HB954; HB1008; HB1529	Tax Administration / Other	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/17/2026	HB524	Local Taxes	Yea	H Read third time and passed House (68-Y 28-N 0-A)	LIS
2/17/2026	HB400	Tax Credits/Incentives	Yea	H Read third time and passed House (74-Y 23-N 0-A)	LIS
2/17/2026	HB897	Sales & Use Tax	Yea	H Read third time and passed House (61-Y 34-N 0-A)	LIS
2/17/2026	HB145	Sector/Excise Tax	Yea	H Read third time and passed House (89-Y 8-N 0-A)	LIS
2/18/2026	SB400	Sales & Use Tax	Yea	H Reported from Finance (15-Y 6-N)	LIS
2/18/2026	SB591	Income Tax	Yea	H Reported from Finance (21-Y 0-N)	LIS
2/18/2026	SB612	Income Tax	Yea	H Reported from Finance (18-Y 3-N)	LIS
2/18/2026	SB649	Real Property Tax	Yea	H Reported from Finance with amendment(s) (21-Y 0-N)	LIS
2/20/2026	HB29	Budget / Appropriations	Yea	H Senate amendments agreed to by House (59-Y 35-N 0-A)	LIS
2/23/2026	SB316; SB591; SB649	Tax Administration / Other	Yea	H Passed House with substitute (97-Y 0-N 0-A)	LIS
2/23/2026	SB400	Sales & Use Tax	Yea	H Passed House (62-Y 35-N 0-A)	LIS
2/23/2026	SB597	Tax Administration / Other	Yea	H Passed House (83-Y 14-N 0-A)	LIS
2/23/2026	SB612	Income Tax	Yea	H Passed House (74-Y 23-N 0-A)	LIS
2/24/2026	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

Date	Bill	Category	Vote	Recorded action	Source
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
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

Date	Bill	Category	Vote	Recorded action	Source
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #1h agreed to (65-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #2h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #3h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #4h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #5h agreed to (95-Y 2-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 491 #1h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item C-18 #1h agreed to (68-Y 29-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 4-5.04 #1h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 4-14 #2h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 109 #1h offered by Delegate McNamara passed by (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 3-5.24 #1h offered by Delegate Webert passed by (73-Y 22-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 4-14 #2h offered by Delegate McNamara passed by (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Constitutional reading dispensed (on 3rd reading) (95-Y 0-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Passed House (83-Y 14-N 0-A)	LIS
3/2/2026	SB181	Real Property Tax	Yea	H Passed House with substitute (70-Y 29-N 0-A)	LIS
3/2/2026	SB788	Sector/Excise Tax	Yea	H Passed House with amendments (91-Y 6-N 1-A)	LIS
3/3/2026	SB661	Sector/Excise Tax	Yea	H Passed House with substitute (57-Y 39-N 1-A)	LIS
3/4/2026	SB660; SB779	Tax Administration / Other	Yea	H Passed House (97-Y 0-N 0-A)	LIS
3/4/2026	SB660; SB779	Tax Administration / Other	Yea	H Passed House (99-Y 0-N 0-A)	LIS
3/4/2026	SB129	Sector/Excise Tax	Yea	H Passed House with substitute (91-Y 7-N 0-A)	LIS
3/4/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H Senate amendments rejected by House (0-Y 92-N 0-A)	LIS
3/4/2026	HB145	Sector/Excise Tax	Present/Not Voting (X)	H Senate substitute rejected by House (0-Y 93-N 0-A)	LIS
3/4/2026	HB400	Tax Credits/Incentives	Present/Not Voting (X)	H Senate substitute agreed to by House (70-Y 24-N 0-A)	LIS
3/5/2026	SB302	Sector/Excise Tax	Yea	H Passed House with substitute (95-Y 0-N 0-A)	LIS
3/6/2026	HB854	Real Property Tax	Yea	H Senate substitute agreed to by House (90-Y 5-N 0-A)	LIS
3/6/2026	HB954	Tax Administration / Other	Yea	H Senate substitute agreed to by House (97-Y 0-N 0-A)	LIS
3/6/2026	HB1279	Tax Exemptions	Nay	H Senate substitute rejected by House (0-Y 95-N 0-A)	LIS
3/10/2026	HB1100	Tax Administration / Other	Yea	H Senate substitute agreed to by House (78-Y 19-N 0-A)	LIS
3/13/2026	SB129	Sector/Excise Tax	Yea	H Conference report agreed to by House (88-Y 7-N 0-A)	LIS
3/14/2026	HB145	Sector/Excise Tax	Yea	H Conference report agreed to by House (87-Y 8-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
3/14/2026	HB1279	Tax Exemptions	Present/Not Voting (X)	H Conference report agreed to by House (54-Y 41-N 0-A)	LIS
3/14/2026	SB388	Tax Exemptions	Present/Not Voting (X)	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
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 H0391, name token Lindsey Dougherty. House District 75 | HD-75 | Chesterfield (part); Prince George (part); City of Hopewell | 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/H0391> This ledger is H0391 only. H0396 tokens are not scored. H0389 tokens are not scored. H0177 tokens are not scored. H0334 tokens are not scored. H0340 tokens are not scored. H0404 tokens are not scored. H0393 tokens are not scored. H0354 tokens are not scored. H0397 tokens are not scored. H0327 tokens are not scored. H0388 tokens are not scored. Do not title this paper Leslie Chambers Mehta. Do not use H0396 as subject. Do not use H0177, H0334, H0340, H0404, or H0393 as subject.

- Universe = H0391 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 = 174 (20261 = 161, 20262 = 13). Token mix: Y=166, N=3, X=5, P=0, A=0. Unique tax bills with at least one H0391 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: 51 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 include 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, H10002V2610055X, H10002V2610057X, H10V2613317X, H10V2613318X, H10V2613319X, H10V2613320X. 20262 unjoined: 26211458, 26211487, 26211490. 26110458X (token=Y) is a VOTE.CSV duplicate row with a trailing X on the vote_id. The unsuffixed 26110458 does join to HB29 as Yea when present and is not copied onto the suffix row. This paper does not invent a tax bill from that suffix row. 20262 26211458 is VOTE.CSV line 1 (live vote, H0391 Y) with no History_refid; the bill is not guessed.
- Six shared-refid events concatenate multiple tax bills with ";" and remain one KPI event and one ledger row, all Yea: 26110094 HB1180; HB1358; 26110289 HB954; HB1008; HB1529; 26110461 SB316; SB591; SB649; 26110723 SB660; SB779; 26110724 SB660; SB779; 2619915 HB163; HB488; HB716; HB960.
- 20262 is HB30 only: 13 events, all Yea (26211488; 26211491 through 26211494; 26211495; 26211496 through 26211502). 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. HB1279 26110881 is N on Senate substitute rejected by House. That Nay is procedural/version. HB1199 H10002V2610609 is N on Subcommittee failed to recommend reporting (3-Y 7-N). HB956 H10002V2610614 is N on Subcommittee failed to recommend reporting (4-Y 6-N). Those three are the complete Nay set. HB30 26110806 is X on Senate amendments rejected by House (0-Y 92-N 0-A). Keep 26110806 as X. Do not invent HB30 as Nay. HB145 26110807 is X on Senate substitute rejected by House (0-Y 93-N 0-A). Keep 26110807 as X. Do not invent HB145 as Nay. HB30 26110590 is Yea on Floor Amendment Item 4-14 #1h. It stays Yea. All three SB661 events are Yea, including 26111306 conference rejected and 26111310 conference agreed. Do not invent an SB661 Nay. House passage of HB550 on 2619971 is Yea. House passage of SB400 on 26110470 is Yea. Floor passage of HB1279 on 26110016 is Yea. Conference on 26111245 is X. Conference on SB388 26111279 is X.
- X is X. It is not Nay and not Yea. It is not absence. There are 5 scored X tokens: 26110806, 26110807, 26110809, 26111245, and 26111279. Votes H10002V2610609, H10002V2610614, and 26110881 are N, not X. Votes 26110806 and 26110807 are X, not N. Vote 26110590 is Yea, not X. A is A. It is not Nay and not X. There are 0 scored A tokens. Vote 26110137 on HB958 is Yea, not A. There are 0 P.
- Category labels are title-derived. Residual Tax Administration / Other is used when a title does not clearly fit a Martinez bucket, including the six mixed shared-refid events. Counts sum to 174. 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 H0391. Manuscript and PDF stems: vpi-dougherty-hd75-tax-2026. This file is a client-format intelligence paper. It is not a public posting. Parent publishes.

