



VIRGINIA POLITICAL INTELLIGENCE PORTAL

DEBRA D. GARDNER

House District 76 | HD-76 | Chesterfield (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

177

Recorded events

75

Tax bills

171

Yea

3

Nay

Three Present/Not Voting (X) tokens sit under this KPI strip and are disclosed here: 2619884 (HJ34), H10001V2611216 (HB1155), and 26110562 (HB30). Combined: 177 events, 75 tax bills, 171 Yea, 3 Nay, 3 X, 0 P, 0 A. 20261 Regular: 164 events, 74 tax bills, 158 Yea, 3 Nay, 3 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 2619884, H10001V2611216, and 26110562 as X. Votes 26110806 (HB30), 26110807 (HB145), and 26110881 (HB1279) are N, not X. Do not copy Dougherty H0391 HB30/HB145-as-X pattern onto Gardner. Do not invent additional X rows.

LIS member ID H0361. <https://house.vga.virginia.gov/members/H0361>

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Gardner has 177 recorded vote events across 75 tax-related bills: 171 Yea, 3 Nay, and 3 Present/Not Voting (X). There are no Present (P) and no Abstain (A) records in this tax universe. 2026 Regular (session 20261) accounts for 164 events on 74 tax bills (158 Yea, 3 Nay, 3 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. Gardner supported 171 of 177 recorded tax vote events. That arithmetic is not a tax-rate census. The three Nays are three recorded actions in her H0361 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent a fourth Nay. The three Nays, named and unflattened, are 26110806 on HB30 (Senate amendments rejected by House, 0-Y 92-N 0-A), 26110807 on HB145 (Senate substitute rejected by House, 0-Y 93-N 0-A), and 26110881 on HB1279 (Senate substitute rejected by House, 0-Y 95-N 0-A). Those three are the complete Nay set. The HB30 Nay is a version/vehicle event on a forced budget vehicle. The HB145 and HB1279 Nays are Senate-substitute rejections. They are procedural/version, not policy opposition to the underlying bills. Peers may have X on those HISTORY sentences. This paper does not copy those tokens. Do not copy Dougherty H0391 X on 26110806 or 26110807 onto Gardner. Her tokens on those HISTORY sentences are N. Floor passage of HB1279 on 26110016 is Yea. Conference report agreed on 26111245 is Yea. Governor's recommendation on 26111389 is Yea. This CSV has four HB1279 events for H0361. This CSV has no Counties, Cities and Towns subcommittee H07002V2610850 or report H07V2611122 for H0361. 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 Yea. 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, X, or A on those HISTORY sentences. This paper does not copy those tokens. HB550 on 2619971 is Yea. SB400 on 26110470 is Yea. This paper does not invent admissions-tax Nays.

Three X tokens stay X. They are not flattened to N and they are not treated as absence. All three sit in 20261. None sit in 20262. The three are 2619884 on HJ34 (Agreed to by House, 68-Y 25-N 0-A); H10001V2611216 on HB1155 (Subcommittee recommends striking from the docket, 8-Y 0-N); and 26110562 on HB30 (Contested committee amendment Item 54 #1h agreed to, 63-Y 33-N 0-A). Keep those three as X. They are not N. They are not Y. Votes 26110806 and 26110807 are N, not 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. Vote 26110590 on HB30 Floor Amendment Item 4-14 #1h is Yea for Gardner. 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 Gardner 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 177 events are HB29/HB30 budget-vehicle rolls. Vehicle is not item. A high X count is not absence. The three X tokens are recorded Present/Not Voting tokens on one House-agreement roll, one subcommittee strike recommendation, and one contested budget committee amendment. 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 177 events rather than splitting a single roll call. All six shared-refid events are Yea: 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915. Budget vehicles sit in Budget / Appropriations because this filter forces HB29/HB30. X is a recorded Present/Not Voting token. It is not Nay, and it is not absence. There are 3 X, 0 P, and 0 A. The three Nays sit in Budget / Appropriations (HB30 26110806), Sector/Excise Tax (HB145 26110807), and Tax Exemptions (HB1279 26110881). The three X tokens sit in Personal Property Tax (HJ34 2619884), Income Tax (HB1155 H10001V2611216), and Budget / Appropriations (HB30 26110562). There is no scored A.

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	58	56	1	1	0
Income Tax	34	33	0	1	0
Tax Administration / Other	22	22	0	0	0
Real Property Tax	16	16	0	0	0
Sector/Excise Tax	12	11	1	0	0
Sales & Use Tax	10	10	0	0	0
Tax Exemptions	9	8	1	0	0
Local Taxes	6	6	0	0	0
Tax Credits/Incentives	6	6	0	0	0
Personal Property Tax	4	3	0	1	0
Total	177	171	3	3	0

Figure 1. H0361 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	164		74	158	3	3	0
20262 2026 Special I	13		1	13	0	0	0
Combined	177		75	171	3	3	0

Figure 2. Session split of the same 177 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. Three X. Zero P. Zero A. The three X tokens are not listed here. They are named in section 3. The three Nays named below are Gardner's H0361 CSV tokens. Those are separate recorded actions. This paper does not invent a fourth Nay. This paper does not invent HB550 or SB400 Nays. This paper does not invent an SB661 Nay. This paper does not invent HB1279 floor-passage or conference Nays. Gardner recorded Yea on House passage of HB550, on House passage of SB400, and on all three SB661 events in this CSV.

Nay: HB30 — Budget Bill. Vote 26110806 on 3/4/2026. Official recorded action: H Senate amendments rejected by House (0-Y 92-N 0-A). Gardner's token is N. This is a version/vehicle vote on a forced budget vehicle. The House rejected the Senate amendments unanimously. It is not a standalone tax-rate roll. Peers may have X on this HISTORY sentence. This paper does not copy those tokens. Do not copy Dougherty H0391 X on 26110806 onto Gardner. Her token is N. Gardner recorded Yea on 37 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, and Present/Not Voting (X) on contested committee amendment Item 54 #1h on 26110562. That X is named in section 3. It is not this Nay. Vote 26110590 is Yea. It is not X and is not this Nay.

Nay: HB145 — Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Vote 26110807 on 3/4/2026. Official recorded action: H Senate substitute rejected by House (0-Y 93-N 0-A). Gardner'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. Do not copy Dougherty H0391 X on 26110807 onto Gardner. Her token is N. Gardner recorded Yea on House passage (89-Y 8-N 0-A), vote 26110434; and Yea on the conference report agreed to by House (87-Y 8-N 0-A), vote 26111217. Those Yea tokens are not this Nay. This CSV has three HB145 events for H0361. This paper does not invent Appropriations or General Laws committee tokens absent from this CSV.

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). Gardner'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 Yea: H Conference report agreed to by House (54-Y 41-N 0-A). Vote 26111389 on 4/22/2026 is Yea: H House concurred in Governor's recommendation (62-Y 38-N 0-A). Those Yea tokens are not this Nay. This CSV has four HB1279 events for H0361. This CSV has no Counties, Cities and Towns subcommittee H07002V2610850 or report H07V2611122 for H0361. This paper does not invent those committee tokens.

Analysis. The three Nays are one version/vehicle budget event (HB30 26110806) and two Senate-substitute rejections (HB145 26110807 and HB1279 26110881). The two Senate-substitute Nays are procedural/version. The HB30 Nay is a version/vehicle event on a forced budget vehicle. Votes 2619884, H10001V2611216, and 26110562 are X, named in section 3. They are not Nays. Vote 26110590 on HB30 is Yea, not X and not N. This paper does not invent HB550 or SB400 Nays. This paper does not invent HB1279 floor-passage or conference Nays. SB388 has no Nay in this ledger. SB661 has no Nay in this ledger. All three SB661 tokens stay Yea. There is no scored A. The three X tokens are not a fourth Nay.

3. Present/Not Voting (X)

Documented Fact. Three Present/Not Voting (X) tokens. X is not N. X is not Y. X is not absence. Those three X tokens sit in her CSV. This paper does not invent additional X rows, and it does not copy a peer Y or N onto these events. All three sit in 20261. None sit in 20262. Keep 2619884, H10001V2611216, and 26110562 as X. Do not convert any of these X tokens to Nay. Do not invent Dougherty-style X on 26110806 or 26110807 for this member. Those two vote_ids are N in her CSV.

X: HJ34 — Qualifying vehicles, certain; Dept. of Tax. to study options for abolishing personal property tax. Vote 2619884 on 1/30/2026. Official recorded action: H Agreed to by House (68-Y 25-N 0-A). Gardner'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. This CSV has no HJ34 subcommittee or Rules report for H0361. This paper does not invent those committee tokens.

X: HB1155 — Income tax, state and corporate; subtraction for broad band grant fund awards. Vote H10001V2611216 on 2/2/2026. Official recorded action: H Subcommittee recommends striking from the docket (8-Y 0-N). Gardner's token is X. It is not N. It is not Y. This is the only HB1155 event in this ledger. This CSV has no later HB1155 Finance report or floor event for H0361. This paper does not invent those tokens.

X: HB30 — Budget Bill. Vote 26110562 on 2/26/2026. Official recorded action: H Contested committee amendment Item 54 #1h agreed to (63-Y 33-N 0-A). Gardner'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. This is not the Senate-amendments rejection. Vote 26110806 on 3/4/2026 is N, named in section 2. Floor Amendment Item 4-14 #1h on 26110590 is Yea. House passage on 26110593 is Yea. Of 39 Regular-session HB30 events, 37 are Yea, 1 is X, and 1 is N.

There are 0 Present (P) and 0 Abstain (A) tokens. Votes 26110806, 26110807, and 26110881 are N, not X. Votes 2619884, H10001V2611216, and 26110562 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 House-agreement token on HJ34 2619884 is X, named in section 3. It is not Yea. This CSV has no HJ34 subcommittee or Rules report.

HB175. Real property; tax exemption, surviving spouses of members of Armed Forces who died in line of duty. Gardner recorded 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).

HB282. Real property tax; classification of land and improvement in Cities of Charlottesville/Falls Church. Gardner recorded 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. Gardner recorded 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. Gardner recorded 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).

HB697. Income tax, state; credit for surviving spouse's real property taxes. Gardner 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. Gardner recorded 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. Gardner recorded Yea on 1/28/2026, H Reported from Finance with amendment(s) (21-Y 0-N).

HB1051. Income tax, state; real property tax relief credit. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB1358. Real property tax; special assessment on basis of use, notice requirements. Gardner recorded 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. Gardner recorded Present/Not Voting (X) 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. Gardner recorded 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. Gardner recorded Yea on 2/18/2026, H Reported from Finance with amendment(s) (21-Y 0-N).

5. Income Tax, Credits & Exemptions

HB1279 tokens named in section 2 remain those recorded actions. One of four HB1279 events is Nay. The Senate-substitute token on HB1279 26110881 is N. That Nay is procedural/version. The House-passage token on 26110016 is Yea. The conference token on HB1279 26111245 is Yea. The Governor's-recommendation token on 26111389 is Yea. This CSV has no Counties, Cities and Towns subcommittee or report tokens on HB1279 for H0361. 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 Yea. The Governor's-recommendation token on 26111431 is Yea. HB400 26110809, Senate substitute agreed to by House (70-Y 24-N 0-A), is Yea. HB1155 H10001V2611216 is X, named in section 3. HB958 26110137 is Yea. That Yea is not A and is not X.

HB47. Income tax, state; subtractions, uniformed services and foreign service retirement benefits. Gardner recorded Yea on 1/26/2026, H Subcommittee recommends laying on the table (8-Y 2-N).

HB137. Income tax, state; increases current cap of military benefits that may be subtracted. Gardner recorded Yea on 1/26/2026, H Subcommittee recommends reporting with substitute and referring to Appropriations (10-Y 0-N); 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. Gardner recorded 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).

HB378. Net investment income tax; imposes a tax on individuals, trusts, and estates. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (10-Y 0-N).

HB400. Motion picture production; increases aggregate cap on tax credit, extends sunset. Gardner recorded Yea on 2/9/2026, H Subcommittee recommends reporting with amendment(s) (11-Y 0-N); Yea on 2/11/2026, H Reported from Finance with amendment(s) (18-Y 3-N); Yea on 2/17/2026, H Read third time and passed House (74-Y 23-N 0-A); Yea on 3/4/2026, H Senate substitute agreed to by House (70-Y 24-N 0-A).

HB403. Income tax, state; credits for child care-related expenses. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 2-N).

HB405. Health Insurance Premium Stabilization Tax Credit Act; established, report. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (8-Y 2-N).

HB458. Income tax, corporate and state; subtraction for broadband grant fund awards. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB588. Income tax, state; subtractions for military benefits. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 2-N).

HB716. Income tax, state; innocent spouse tax relief. Gardner recorded Yea on 1/26/2026, H Subcommittee recommends reporting (10-Y 0-N); Yea on 1/28/2026, H Reported from Finance (22-Y 0-N).

HB760. Income tax, state; energy-efficient homes tax credits. Gardner recorded Yea on 2/9/2026, H Subcommittee recommends laying on the table (8-Y 3-N).

HB805. Land preservation; maximum amount of increase of tax credits. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB958. Income tax, corporate; taxable income, net operating loss. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends reporting (9-Y 0-N); 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).

HB959. Income tax, state; retirement income of certain federal employees. Gardner recorded Yea on 1/26/2026, H Subcommittee recommends striking from the docket (10-Y 0-N).

HB991. Income tax, state; subtraction for volunteer firefighters and emergency medical services personnel. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 2-N).

HB1004. Income tax, state; creates child tax credit. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB1123. Income tax, state; credit for certain health care providers. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB1135. Income tax, state; tax credit for affordable housing projects. Gardner recorded Yea on 2/9/2026, H Subcommittee recommends laying on the table (8-Y 3-N).

HB1155. Income tax, state and corporate; subtraction for broad band grant fund awards. Gardner recorded Present/Not Voting (X) on 2/2/2026, H Subcommittee recommends striking from the docket (8-Y 0-N).

HB1180. Income tax, state; free tax filing program for individuals. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends reporting with amendment(s) (10-Y 0-N); Yea on 2/4/2026, H Reported from Finance with amendment(s) (22-Y 0-N).

HB1210. Income tax, state; subtraction for long-term capital gains from sale of principal residence. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB1211. Income tax, state; first-time homebuyer tax credit. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB1279. Affordable housing; religious organizations and other nonprofit tax-exempt properties. Gardner 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).

HB1351. Income tax, state; subtraction for retirement income of certain federal employees. Gardner recorded Yea on 1/26/2026, H Subcommittee recommends laying on the table (8-Y 2-N).

HB1412. Child day-care facility investment and child day-care expense reimbursement; income tax credits. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB1422. Solar energy equipment; establishes a nonrefundable income tax credit. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (9-Y 1-N).

HB1454. Income tax, state; subtraction for Segal AmeriCorps Education Award. Gardner recorded Yea on 2/2/2026, H Subcommittee recommends reporting and referring to Appropriations (10-Y 0-N); 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. Gardner 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. Gardner 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. Gardner 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).

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

SB612. Motion picture production; extends income tax credit sunset. Gardner 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. 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.

HB334. Additional local sales and use tax to support schools; referendum. Gardner recorded 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. Gardner recorded 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. Gardner 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. Gardner recorded 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. Gardner 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. Gardner recorded 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. Gardner recorded 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. Gardner recorded Yea on 2/11/2026, H Reported from Finance with substitute (21-Y 0-N).

SB314. Tourism improvement districts; transient occupancy tax in Arlington County. Gardner 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. Gardner 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, X, or A on 26110685, 26111306, and 26111310. This paper does not copy those tokens. This paper does not copy Callsen H0354 SB661 Nays or X onto Gardner. This paper does not copy Nivar H0397 Nay on 26111306 onto Gardner. This paper does not copy Downey H0392 Abstain on 26111306 onto Gardner. This CSV has no SB661 General Laws report vote_ids for H0361. This paper does not invent those tokens. The HB145 Senate-substitute token on 26110807 is N, named in section 2, and remains procedural/version. The HB145 House-passage token on 26110434 is Yea. The HB145 conference token on 26111217 is Yea. The SB129 House-passage and related tokens that appear in this CSV are Yea. The SB302 tokens that appear in this CSV are Yea. The HB954 tokens that appear in this CSV are Yea. The HB1142 tokens that appear in this CSV are Yea. SB224 appears in this CSV as Yea. 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. This CSV has no HB1372 event. This paper does not invent HB1372.

HB145. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Gardner recorded Yea on 2/17/2026, H Read third time and passed House (89-Y 8-N 0-A); Nay on 3/4/2026, H Senate substitute rejected by House (0-Y 93-N 0-A); Yea on 3/14/2026, H Conference report agreed to by House (87-Y 8-N 0-A).

HB488. Wage garnishment; state tax debt. Gardner recorded Yea on 1/26/2026, H Subcommittee recommends reporting with substitute (10-Y 0-N); Yea on 1/28/2026, H Reported from Finance with substitute (22-Y 0-N).

HB954. Rounding procedures; taxes and fees calculated, report. Gardner recorded 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).

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

HB1080. Collection of taxes; memorandum of lien, time to process requested information. Gardner recorded Yea on 1/26/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB1100. Wage garnishments; treasurers' liens for unpaid taxes and charges. Gardner 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. Gardner recorded Yea on 2/6/2026, H Reported from Public Safety with substitute and referred to Appropriations (22-Y 0-N); Yea on 2/13/2026, H Read third time and passed House (96-Y 0-N 0-A).

HB1529. Tax Commissioner; information sharing, eligibility for medical assistance. Gardner recorded Yea on 2/12/2026, H Reported from Health and Human Services (21-Y 0-N).

SB129. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Gardner 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. Gardner recorded Yea on 2/23/2026, H Subcommittee recommends reporting with substitute and referring to Appropriations (11-Y 0-N); 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. Gardner recorded 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. Gardner 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. Gardner 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. Gardner recorded 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. Gardner 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. Gardner 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 37 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), Present/Not Voting (X) on contested committee amendment Item 54 #1h on 26110562 (63-Y 33-N 0-A), and Nay on 26110806 when the House rejected Senate amendments (0-Y 92-N 0-A). That Nay is a version/vehicle event. Keep 26110562 as X. Do not invent Dougherty-style X on 26110806 for this member. Her token on 26110806 is N. 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). Gardner supported 171 of 177 recorded tax-universe events. The three Nays are three recorded actions: HB30 Senate amendments rejected (26110806, 0-Y 92-N 0-A); HB145 Senate substitute rejected (26110807, 0-Y 93-N 0-A); and HB1279 Senate substitute rejected (26110881, 0-Y 95-N 0-A). Those three are the complete Nay set. The two Senate-substitute Nays are procedural/version. The HB30 Nay is a version/vehicle event on a forced budget vehicle. Three X tokens stay X: 2619884 on HJ34, H10001V2611216 on HB1155, and 26110562 on HB30 Item 54 #1h. Do not copy Dougherty H0391 HB30/HB145-as-X pattern onto Gardner. Votes 26110806 and 26110807 are N for this member. Vote 26110590 on HB30 Floor Amendment Item 4-14 #1h is Yea, not X. HB550 2619971 is Yea. SB400 26110470 is Yea. SB661 is Yea on all three events, including both conference tokens. This paper does not invent an SB661 Nay. This paper does not invent admissions-tax Nays. HB1279 floor passage on 26110016 is Yea. HB1279 conference on 26111245 is Yea. SB388 conference on 26111279 is Yea. SB388 has no Nay. Because the universe includes tax relief, exemptions, credits, classifications, taxing-authority measures, administrative changes, committee rolls, and budget vehicles, the record is better described as broad support for the House majority tax-policy agenda represented in this corpus, with a documented three-event Nay set that includes two procedural Senate-substitute rejections and one budget version/vehicle Nay, plus three Present/Not Voting tokens that stay X, than as a higher-tax or lower-tax posture.

Gardner has three X tokens in this tax universe, zero Present (P) tokens, and zero Abstain (A) tokens. X is not Nay and is not absence. A is not Nay and is not X. Vote 26110590 stays Yea. Vote 26110137 on HB958 (House passage, 96-Y 1-N 1-A) is Yea, not A. Special I is 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 Gardner's Yea on 26110590 where peers may have X, her N on 26110806 where peers may have X, her N on 26110807 and 26110881 where peers may have X, her X on HJ34 2619884 where peers often recorded Y, her X on HB1155 H10001V2611216, her X on HB30 26110562 where peers often recorded Y, 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, X, or A, her Yea on shared-refid 26110723 where some peers recorded X, her Yea on HB1279 conference 26111245 and SB388 conference 26111279 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 H0361 only. 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. H0391 tokens are not scored. H0396 tokens are not scored. H0354 tokens are not scored. H0397 tokens are not scored. H0327 tokens are not scored. H0392 tokens are not scored.

Open Question. Version text on the HB145 and HB1279 Senate substitutes versus the later conference reports is not compared in this paper. Version text on the SB661 House-substitute vehicle and the two conference reports is not compared. Senate-amendment text on 20261 HB30 26110806 is not lined to any single tax item. Contested committee amendment Item 54 #1h text on 26110562 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 Gardner's token on 2619884, H10001V2611216, and 26110562 is X while peers often recorded Y is not established by the vote file beyond the recorded tokens.

10. Priority Follow-Up Research

- HB30 Regular — Gardner's token on the Senate-amendments rejection (0-Y 92-N 0-A), vote 26110806, is N. Version/vehicle, not a tax-rate roll. Peers may have X on this HISTORY sentence. Do not copy those tokens. Do not copy Dougherty H0391 X on 26110806 onto Gardner. Contested committee amendment Item 54 #1h on 26110562 is X, not Y and not N. Floor Amendment Item 4-14 #1h on 26110590 is Yea, not X. Of 39 Regular-session HB30 events, 37 are Yea, 1 is X, and 1 is N.

- HB145 — Gardner's token on the Senate-substitute rejection (0-Y 93-N 0-A), vote 26110807, is N. Procedural/version, not policy opposition. Peers may have X on this HISTORY sentence. Do not copy those tokens. Do not copy Dougherty H0391 X on 26110807 onto Gardner. 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 Appropriations or General Laws subcommittee tokens absent from this CSV.
- HB1279 — Keep the one Nay as one recorded action (26110881 Senate substitute rejected, procedural/version). House passage on 26110016 is Yea. Conference report agreed on 26111245 is Yea. Governor's recommendation on 26111389 is Yea. This CSV has four HB1279 events and no Counties, Cities and Towns committee tokens for H0361. Do not invent floor-passage or conference Nays. Peers may have X on 26110881. Do not copy those tokens.
- HJ34, HB1155, and HB30 Item 54 #1h X tokens — Keep 2619884 (HJ34), H10001V2611216 (HB1155), and 26110562 (HB30) as X. Do not convert them to Nay or Yea. Do not invent additional Regular-session X rows. Do not invent Dougherty-style X on 26110806 or 26110807 for this member.
- 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, X, or A 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: 49 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 Gardner Tax Vote Ledger

Every one of the 177 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 H0361 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (164 events)					
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
1/26/2026	HB959	Income Tax	Yea	H Subcommittee recommends striking from the docket (10-Y 0-N)	LIS
1/26/2026	HB716	Income Tax	Yea	H Subcommittee recommends reporting (10-Y 0-N)	LIS
1/26/2026	HB47	Income Tax	Yea	H Subcommittee recommends laying on the table (8-Y 2-N)	LIS
1/26/2026	HB137	Income Tax	Yea	H Subcommittee recommends reporting with substitute and referring to Appropriations (10-Y 0-N)	LIS
1/26/2026	HB1351	Income Tax	Yea	H Subcommittee recommends laying on the table (8-Y 2-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
1/26/2026	HB1080	Tax Administration / Other	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
1/26/2026	HB488	Tax Administration / Other	Yea	H Subcommittee recommends reporting with substitute (10-Y 0-N)	LIS
1/27/2026	HB175	Real Property Tax	Yea	H Read third time and passed House (99-Y 0-N 0-A)	LIS
1/27/2026	HB282	Real Property Tax	Yea	H Read third time and passed House (91-Y 8-N 0-A)	LIS
1/27/2026	HB334	Sales & Use Tax	Yea	H Read third time and passed House (70-Y 28-N 0-A)	LIS
1/27/2026	HB341	Local Taxes	Yea	H Read third time and passed House (67-Y 32-N 0-A)	LIS
1/28/2026	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	Present/Not Voting (X)	H Agreed to by House (68-Y 25-N 0-A)	LIS
2/2/2026	HB1155	Income Tax	Present/Not Voting (X)	H Subcommittee recommends striking from the docket (8-Y 0-N)	LIS
2/2/2026	HB403	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 2-N)	LIS
2/2/2026	HB1123	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB458	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB588	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 2-N)	LIS
2/2/2026	HB991	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 2-N)	LIS
2/2/2026	HB958	Income Tax	Yea	H Subcommittee recommends reporting (9-Y 0-N)	LIS
2/2/2026	HB1210	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB1211	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB378	Income Tax	Yea	H Subcommittee recommends laying on the table (10-Y 0-N)	LIS
2/2/2026	HB1422	Income Tax	Yea	H Subcommittee recommends laying on the table (9-Y 1-N)	LIS
2/2/2026	HB805	Tax Credits/Incentives	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB1004	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB1051	Real Property Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB1412	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB405	Tax Credits/Incentives	Yea	H Subcommittee recommends laying on the table (8-Y 2-N)	LIS
2/2/2026	HB1180	Income Tax	Yea	H Subcommittee recommends reporting with amendment(s) (10-Y 0-N)	LIS
2/2/2026	HB1454	Income Tax	Yea	H Subcommittee recommends reporting and referring to Appropriations (10-Y 0-N)	LIS
2/3/2026	HB163; HB488; HB716; HB960	Tax Administration / Other	Yea	H Read third time and passed House (98-Y 0-N 0-A)	LIS
2/3/2026	HB854	Real Property Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/3/2026	HB474	Real Property Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/4/2026	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

Date	Bill	Category	Vote	Recorded action	Source
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
2/6/2026	HB1142	Tax Administration / Other	Yea	H Reported from Public Safety with substitute and referred to Appropriations (22-Y 0-N)	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
2/9/2026	HB400	Tax Credits/Incentives	Yea	H Subcommittee recommends reporting with amendment(s) (11-Y 0-N)	LIS
2/9/2026	HB1135	Income Tax	Yea	H Subcommittee recommends laying on the table (8-Y 3-N)	LIS
2/9/2026	HB760	Income Tax	Yea	H Subcommittee recommends laying on the table (8-Y 3-N)	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
2/11/2026	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
2/12/2026	HB1529	Tax Administration / Other	Yea	H Reported from Health and Human Services (21-Y 0-N)	LIS
2/13/2026	HB1142	Tax Administration / Other	Yea	H Read third time and passed House (96-Y 0-N 0-A)	LIS
2/17/2026	HB954; HB1008; HB1529	Tax Administration / Other	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/17/2026	HB524	Local Taxes	Yea	H Read third time and passed House (68-Y 28-N 0-A)	LIS
2/17/2026	HB400	Tax Credits/Incentives	Yea	H Read third time and passed House (74-Y 23-N 0-A)	LIS
2/17/2026	HB897	Sales & Use Tax	Yea	H Read third time and passed House (61-Y 34-N 0-A)	LIS
2/17/2026	HB145	Sector/Excise Tax	Yea	H Read third time and passed House (89-Y 8-N 0-A)	LIS
2/18/2026	SB400	Sales & Use Tax	Yea	H Reported from Finance (15-Y 6-N)	LIS
2/18/2026	SB591	Income Tax	Yea	H Reported from Finance (21-Y 0-N)	LIS
2/18/2026	SB612	Income Tax	Yea	H Reported from Finance (18-Y 3-N)	LIS
2/18/2026	SB649	Real Property Tax	Yea	H Reported from Finance with amendment(s) (21-Y 0-N)	LIS

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
2/23/2026	SB224	Tax Administration / Other	Yea	H Subcommittee recommends reporting with substitute and referring to Appropriations (11-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	Present/Not Voting (X)	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

Date	Bill	Category	Vote	Recorded action	Source
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 369 #1h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 399 #2h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 419 #1h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 419 #2h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 420 #3h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #1h agreed to (65-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #2h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #3h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #4h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #5h agreed to (95-Y 2-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 491 #1h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item C-18 #1h agreed to (68-Y 29-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 4-5.04 #1h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 4-14 #2h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 109 #1h offered by Delegate McNamara passed by (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 3-5.24 #1h offered by Delegate Webert passed by (73-Y 22-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Floor Amendment Item 4-14 #2h offered by Delegate McNamara passed by (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Constitutional reading dispensed (on 3rd reading) (95-Y 0-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Passed House (83-Y 14-N 0-A)	LIS
3/2/2026	SB181	Real Property Tax	Yea	H Passed House with substitute (70-Y 29-N 0-A)	LIS
3/2/2026	SB788	Sector/Excise Tax	Yea	H Passed House with amendments (91-Y 6-N 1-A)	LIS
3/3/2026	SB661	Sector/Excise Tax	Yea	H Passed House with substitute (57-Y 39-N 1-A)	LIS
3/4/2026	SB660; SB779	Tax Administration / Other	Yea	H Passed House (97-Y 0-N 0-A)	LIS
3/4/2026	SB660; SB779	Tax Administration / Other	Yea	H Passed House (99-Y 0-N 0-A)	LIS
3/4/2026	SB129	Sector/Excise Tax	Yea	H Passed House with substitute (91-Y 7-N 0-A)	LIS
3/4/2026	HB30	Budget / Appropriations	Nay	H Senate amendments rejected by House (0-Y 92-N 0-A)	LIS
3/4/2026	HB145	Sector/Excise Tax	Nay	H Senate substitute rejected by House (0-Y 93-N 0-A)	LIS
3/4/2026	HB400	Tax Credits/Incentives	Yea	H Senate substitute agreed to by House (70-Y 24-N 0-A)	LIS
3/5/2026	SB302	Sector/Excise Tax	Yea	H Passed House with substitute (95-Y 0-N 0-A)	LIS
3/6/2026	HB854	Real Property Tax	Yea	H Senate substitute agreed to by House (90-Y 5-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
3/6/2026	HB954	Tax Administration / Other	Yea	H Senate substitute agreed to by House (97-Y 0-N 0-A)	LIS
3/6/2026	HB1279	Tax Exemptions	Nay	H Senate substitute rejected by House (0-Y 95-N 0-A)	LIS
3/10/2026	HB1100	Tax Administration / Other	Yea	H Senate substitute agreed to by House (78-Y 19-N 0-A)	LIS
3/13/2026	SB129	Sector/Excise Tax	Yea	H Conference report agreed to by House (88-Y 7-N 0-A)	LIS
3/14/2026	HB145	Sector/Excise Tax	Yea	H Conference report agreed to by House (87-Y 8-N 0-A)	LIS
3/14/2026	HB1279	Tax Exemptions	Yea	H Conference report agreed to by House (54-Y 41-N 0-A)	LIS
3/14/2026	SB388	Tax Exemptions	Yea	H Conference report agreed to by House (55-Y 40-N 0-A)	LIS
3/14/2026	SB661	Sector/Excise Tax	Yea	H Conference report rejected by House (49-Y 44-N 3-A)	LIS
3/14/2026	SB661	Sector/Excise Tax	Yea	H Conference report agreed to by House (57-Y 38-N 1-A)	LIS
4/22/2026	HB1100	Tax Administration / Other	Yea	H House concurred in Governor's recommendation (73-Y 25-N 0-A)	LIS
4/22/2026	HB1279	Tax Exemptions	Yea	H House concurred in Governor's recommendation (62-Y 38-N 0-A)	LIS
4/22/2026	SB181	Real Property Tax	Yea	H House concurred in Governor's recommendation (65-Y 31-N 0-A)	LIS
4/22/2026	SB388	Tax Exemptions	Yea	H House concurred in Governor's recommendation (62-Y 36-N 0-A)	LIS
4/22/2026	SB597	Tax Administration / Other	Yea	H House concurred in Governor's recommendation (76-Y 20-N 0-A)	LIS
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 H0361, name token Debra D. Gardner. House District 76 | HD-76 | Chesterfield (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/H0361> This ledger is H0361 only. 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. H0391 tokens are not scored. H0396 tokens are not scored. H0354 tokens are not scored. H0397 tokens are not scored. H0327 tokens are not scored. H0392 tokens are not scored. Do not title this paper Lindsey Dougherty. Do not title this paper Leslie Chambers Mehta. Do not use H0391 or H0396 as subject. Do not use H0177, H0334, H0340, H0404, or H0393 as subject.
- Universe = H0361 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 = 177 (20261 = 164, 20262 = 13). Token mix: Y=171, N=3, X=3, P=0, A=0. Unique tax bills with at least one H0361 token: 75 (20261 = 74, 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: 49 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, 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, H0361 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. HB30 26110806 is N on Senate amendments rejected by House (0-Y 92-N 0-A). That Nay is version/vehicle. HB145 26110807 is N on Senate substitute rejected by House (0-Y 93-N 0-A). HB1279 26110881 is N on Senate substitute rejected by House (0-Y 95-N 0-A). Those three are the complete Nay set. Do not invent Dougherty-style X on 26110806 or 26110807 for this member. HB30 26110562 is X on Contested committee amendment Item 54 #1h agreed to (63-Y 33-N 0-A). Keep 26110562 as X. HJ34 2619884 is X. HB1155 H10001V2611216 is X. 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 Yea. Conference on SB388 26111279 is Yea.
- X is X. It is not Nay and not Yea. It is not absence. There are 3 scored X tokens: 2619884, H10001V2611216, and 26110562. Votes 26110806, 26110807, and 26110881 are N, not X. Vote 26110590 is Yea, not X. A is A. It is not Nay and not X. There are 0 scored A tokens. Vote 26110137 on HB958 is Yea, not A. There are 0 P.
- Category labels are title-derived. Residual Tax Administration / Other is used when a title does not clearly fit a Martinez bucket, including the six mixed shared-refid events. Counts sum to 177. 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 H0361. Manuscript and PDF stems: vpip-gardner-hd76-tax-2026. This file is a client-format intelligence paper. It is not a public posting. Parent publishes.

