



VIRGINIA POLITICAL INTELLIGENCE PORTAL

ELIZABETH R. GUZMAN

House District 22 | HD-22 | Prince William (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

117

Recorded events

49

Tax bills

114

Yea

2

Nay

Combined: 117 events, 49 tax bills, 114 Yea, 2 Nay, 1 Present/Not Voting (X), 0 P, 0 Abstain (A). 20261 Regular: 104 events, 48 tax bills, 101 Yea, 2 Nay, 1 X. 20262 Special I: 13 events, 1 bill (HB30 only), 13 Yea. No Special I Nay. No Special I X. The one X is 26110806 on HB30, Senate amendments rejected by House (0-Y 92-N 0-A) on 3/4/2026. X is not N and is not absence. There is no A in the scored tax universe. There is no P in the scored tax universe.

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Guzman has 117 recorded vote events across 49 tax-related bills: 114 Yea, 2 Nay, 1 Present/Not Voting (X), 0 Present (P), and 0 Abstain (A). 2026 Regular (session 20261) accounts for 104 events on 48 tax bills (101 Yea, 2 Nay, 1 X). 2026 Special I (session 20262) accounts for 13 events on one bill, HB30, all Yea. There is no Special I Nay. There is no Special I X. High Yea is not a higher-tax or lower-tax label.

The record is one-sided on the Yea side. Guzman supported 114 of 117 recorded tax vote events. That arithmetic is not a tax-rate census. The two Nays are two recorded actions in her H0297 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent a third Nay. The two Nays, named and unflattened, are 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 two are the complete Nay set. Both 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. HB1279 is one Nay, the Senate-substitute rejection. This CSV has no HB1279 subcommittee, committee, floor-passage, or conference Nay. Floor passage of HB1279 on 26110016 is Yea. Conference report agreed on 26111245 is Yea. SB388 has no Nay in this ledger. SB661 has no Nay in this ledger. All five SB661 events are Yea, including House passage with substitute on 26110685, both conference actions (26111306 and 26111310), and both General Laws reports (H11V2613579 and H11V2613582). This paper does not invent SB661 Nays. Vote 26110685 is Yea. Peers may have N on 26110685, 26111306, and 26111310. 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. Peers may have N on those HISTORY sentences. This paper does not copy those tokens.

There is 1 Present/Not Voting (X) token in this tax universe: 26110806 on HB30, Senate amendments rejected by House (0-Y 92-N 0-A) on 3/4/2026. That token is X. It is not N. It is not Y. It is not absence. Peers may have N on that HISTORY sentence. This paper does not copy those tokens and does not flatten that X into Nay. Unjoined 26110609 is X but unjoined and is not scored as tax. There are 0 Present (P) tokens. There are 0 Abstain (A) tokens. This paper does not invent additional X rows and does not copy a peer X cluster onto this member. This paper does not invent an Abstain. Vote 26110137 on HB958, Read third time and passed House (96-Y 1-N 1-A) on 2/10/2026, is Yea. That Yea is not A. Special I is 13 Yea. This paper does not write a Special I 1 Yea plus 12 X cluster onto this member.

Interpretive caution. A high Yea rate does not mean Guzman 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 117 events are HB29/HB30 budget-vehicle rolls. Vehicle is not item.

1. Quantitative Tax Profile

Categories are assigned from official LIS titles only, using the same buckets as the Martinez sample where the title clearly fits. Six shared-refid events attach to more than one tax bill and are scored once in Tax Administration / Other so the table sums to 117 events rather than splitting a single roll call. All six shared-refid events are Yea, including 26110723. 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 is 1 X, 0 P, and 0 A. The two Nays sit in Sector/Excise Tax (HB145 26110807) and Tax Exemptions (HB1279 26110881). The one X sits in Budget / Appropriations (HB30 26110806). There is no scored A.

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	58	57	0	1	0
Sector/Excise Tax	14	13	1	0	0

Tax category	Events	Yea	Nay	X	Not Voting (P/A)	
Tax Administration / Other	14	14	0	0		0
Tax Exemptions	8	7	1	0		0
Real Property Tax	7	7	0	0		0
Local Taxes	4	4	0	0		0
Personal Property Tax	4	4	0	0		0
Sales & Use Tax	4	4	0	0		0
Income Tax	2	2	0	0		0
Tax Credits/Incentives	2	2	0	0		0
Total	117	114	2	1		0

Figure 1. H0297 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	104		48	101	2	1	0
20262 2026 Special I	13		1	13	0	0	0
Combined	117		49	114	2	1	0

Figure 2. Session split of the same 117 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.

2. Nay Votes

Documented Fact. Two Nays. One X. Zero P. Zero A. The one X token is not listed here. It is named in section 3. The two Nays named below are Guzman's H0297 CSV tokens. Those are separate recorded actions. This paper does not invent a third Nay. This paper does not invent SB661 Nays. This paper does not invent HB550 or SB400 Nays. This paper does not invent HB1279 subcommittee, committee, floor-passage, or conference Nays. Guzman recorded Yea on House passage of HB550, on House passage of SB400, and on House passage of SB661 with substitute.

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). Guzman'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. Guzman recorded Yea on the General Laws report referred to Appropriations (21-Y 0-N), vote H11V2610929; Yea on House passage (89-Y 8-N 0-A), vote 26110434; and Yea on the conference report agreed to by House (87-Y 8-N 0-A), vote 26111217. Those Yea tokens are not this Nay. This CSV has no HB145 Appropriations committee event. This paper does not invent an Appropriations token for it.

Nay: HB1279 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. One recorded Nay on this bill, the Senate-substitute rejection:

Vote 26110881 on 3/6/2026. Official recorded action: H Senate substitute rejected by House (0-Y 95-N 0-A). Guzman'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

no HB1279 subcommittee or committee event. This paper does not invent subcommittee, committee, floor-passage, or conference Nays on HB1279.

Analysis. Both of the two Nays are Senate-substitute rejections (HB145 26110807 and HB1279 26110881). Those are procedural/version events. They are not a tax-rate census. Vote 26110806 on HB30 is X, not N, and is named in section 3. This paper does not invent SB661 Nays. This paper does not invent HB550 or SB400 Nays. This paper does not invent HB1279 subcommittee, committee, floor-passage, or conference Nays. SB388 has no Nay in this ledger. SB661 has no Nay in this ledger. There is no scored A.

3. Present/Not Voting (X) and Abstain (A)

Documented Fact. One Present/Not Voting (X) token. Zero Abstain (A). Zero Present (P). X is not N. X is not Y. X is not absence. A is not N. A is not X. A is not Y. A is not absence. This paper does not invent additional X rows, and it does not copy a peer Nay onto this X. This paper does not invent an Abstain. There is no Special I X in the scored tax universe. Regular session has 1 X. Special I is 13 Yea.

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). Guzman's token is X. It is not N. Peers may have N on this HISTORY sentence. This paper does not copy those tokens. The House rejected the Senate amendments unanimously. This is a version/vehicle vote on a forced budget vehicle, not a standalone tax-rate roll. Guzman recorded Yea on the other 38 of 39 Regular-session HB30 events in this ledger, including House passage (83-Y 14-N 0-A). All 13 Special I HB30 events are Yea.

HB958 — Income tax, corporate; taxable income, net operating loss. Vote 26110137 on 2/10/2026. Official recorded action: H Read third time and passed House (96-Y 1-N 1-A). Guzman's token is Yea. It is not A. It is not X. It is not N. This paper does not treat this roll as an Abstain. This is the only HB958 event in this ledger.

There are 0 Present (P) tokens and 0 Abstain (A) tokens. The scored X set is 26110806 only. Votes 26110807 and 26110881 are N, not X. Unjoined 26110609 is X but unjoined; it is not scored as tax. 20262 unjoined 26211490 is Y, not X, and unjoined; it is not scored as a Special I tax event. Date-clustered Not Voting is not present as a Special I X cluster in this scored file. Special I is 13 Yea. This paper does not write a Special I 1 Yea plus 12 X cluster onto this member.

4. Real & Personal Property Tax

Titles below are the official LIS short titles. The one-line description of what each bill does is that title. Votes cite official HISTORY text. Shared-refid property titles (HB1358, SB649, HB960) are listed once in section 7 with their block events so a single roll call is not narrated twice. The HB854 Senate-substitute token on 26110865 is Yea. The House-agreement token on HJ34 2619884 is Yea. This CSV has no HJ34 subcommittee or Rules report. HB1205 and HB1281 are Transportation subcommittee table recommendations, both Yea.

HB175. Real property; tax exemption, surviving spouses of members of Armed Forces who died in line of duty. Guzman recorded Yea on 1/27/2026, H Read third time and passed House (99-Y 0-N 0-A).

HB282. Real property tax; classification of land and improvement in Cities of Charlottesville/Falls Church. Guzman recorded Yea on 1/27/2026, H Read third time and passed House (91-Y 8-N 0-A).

HB854. Real property tax; local classification or designation for property, nonprofit organizations. Guzman recorded Yea on 2/3/2026, H Read third time and passed House (97-Y 0-N 0-A); Yea on 3/6/2026, H Senate substitute agreed to by House (90-Y 5-N 0-A).

HB474. Real estate with delinquent taxes or liens; apptmt. of special commissioner, increases value. Guzman recorded Yea on 2/3/2026, H Read third time and passed House (97-Y 0-N 0-A).

SB181. Real property tax; partial exemption for repurposing underutilized structures for residential use. Guzman recorded Yea on 3/2/2026, H Passed House with substitute (70-Y 29-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (65-Y 31-N 0-A).

HB557. Tangible personal property tax; establishes classification for electric landscaping equipment. Guzman recorded Yea on 2/10/2026, H Read third time and passed House (62-Y 35-N 0-A).

HJ34. Qualifying vehicles, certain; Dept. of Tax. to study options for abolishing personal property tax. Guzman recorded Yea on 1/30/2026, H Agreed to by House (68-Y 25-N 0-A).

HB1205. Motor vehicles insurance; hwy. use fee, tangible personal property tax relief for certain vehicles. Guzman recorded Yea on 2/3/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB1281. Motor vehicle insurance; highway use fee, and tangible personal property tax relief. Guzman recorded Yea on 2/3/2026, H Subcommittee recommends laying on the table (7-Y 3-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. SB388 has no Nay in this ledger. The House-passage token on SB388 26110528 is Yea. The conference token on 26111279 is Yea. The Governor's-recommendation token on 26111431 is Yea. This CSV has no SB388 committee event. HB400 26110809, Senate substitute agreed to by House (70-Y 24-N 0-A), is Yea. HB958 26110137 is Yea. That Yea is not A and is not X.

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

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

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

HB167. Tax exemptions; Confederacy organizations. Guzman recorded Yea on 2/10/2026, H Read third time and passed House (62-Y 35-N 0-A).

HB1279. Affordable housing; religious organizations and other nonprofit tax-exempt properties. Guzman recorded Yea on 2/5/2026, H Read third time and passed House (60-Y 36-N 0-A); Nay on 3/6/2026, H Senate substitute rejected by House (0-Y 95-N 0-A); Yea on 3/14/2026, H Conference report agreed to by House (54-Y 41-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (62-Y 38-N 0-A).

SB388. Affordable housing; religious organizations and other nonprofit tax-exempt properties. Guzman recorded Yea on 2/25/2026, H Passed House with amendments (61-Y 37-N 0-A); Yea on 3/14/2026, H Conference report agreed to by House (55-Y 40-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (62-Y 36-N 0-A).

6. Sales, Use & Local Taxation

The HB550 House-passage token on 2619971 is Yea. The SB400 House-passage token on 26110470 is Yea. HB550 and SB400 are the admissions-tax pair. They remain two recorded Yeas. This paper does not invent admissions-tax Nays. Peers may have N on those HISTORY sentences. This paper does not copy those tokens. The HB524 House-passage token on 26110290 is Yea. This CSV has no HB524 subcommittee or committee event. The SB314 House-

passage token on 26110524 is Yea. This CSV has no SB314 committee event. The HB897 House-passage token on 26110396 is Yea. This CSV has no HB897 Appropriations report.

HB334. Additional local sales and use tax to support schools; referendum. Guzman recorded Yea on 1/27/2026, H Read third time and passed House (70-Y 28-N 0-A).

HB897. Retail Sales and Use Tax; exemption for data centers, delayed effective date. Guzman recorded Yea on 2/17/2026, H Read third time and passed House (61-Y 34-N 0-A).

HB550. Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism. Guzman recorded Yea on 2/4/2026, H Read third time and passed House (60-Y 37-N 0-A).

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

HB341. Plastic bag tax; distribution to towns. Guzman recorded Yea on 1/27/2026, H Read third time and passed House (67-Y 32-N 0-A).

HB915. Local taxation; tax extension for federal government shutdown. Guzman recorded Yea on 2/10/2026, H Read third time and passed House (68-Y 30-N 0-A).

HB524. Tourism improvement districts; transient occupancy tax in Arlington County. Guzman recorded Yea on 2/17/2026, H Read third time and passed House (68-Y 28-N 0-A).

SB314. Tourism improvement districts; transient occupancy tax in Arlington County. Guzman recorded Yea on 2/25/2026, H Passed House (67-Y 30-N 0-A).

7. Business, Excise & Tax Administration

SB661 tokens in this ledger are five Yeas: two General Laws reports (H11V2613579, 14-Y 6-N; H11V2613582, 11-Y 9-N), House passage with substitute (26110685, 57-Y 39-N 1-A), conference report rejected (26111306, 49-Y 44-N 3-A), and conference report agreed (26111310, 57-Y 38-N 1-A). This paper does not invent SB661 Nays. Peers may have N on 26110685, 26111306, and 26111310. This paper does not copy those tokens. The HB145 Senate-substitute token on 26110807 is N, named in section 2, and remains procedural/version. The HB145 General Laws report on H11V2610929 is Yea. The HB145 House-passage token on 26110434 is Yea. The HB145 conference token on 26111217 is Yea. This CSV has no HB145 Appropriations committee event. The SB129 General Laws report on H11V2613577 is Yea. The SB129 House-passage token on 26110761 is Yea. The SB129 conference token on 26111194 is Yea. The SB302 House-passage token on 26110816 is Yea. This CSV has no SB302 Appropriations report. The HB954 Senate-substitute token on 26110870 is Yea. The HB1129 subcommittee token on H19001V2611414 is Yea. The HB1142 House-passage token on 26110204 is Yea. This CSV has no standalone HB1529 committee event. HB1529 appears in the shared-refid block 26110289. This CSV has no HB1000 event and no SB224 event. This paper does not invent those bills.

HB145. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Guzman recorded Yea on 1/29/2026, H Reported from General Laws and referred to Appropriations (21-Y 0-N); Yea on 2/17/2026, H Read third time and passed House (89-Y 8-N 0-A); Nay on 3/4/2026, H Senate substitute rejected by House (0-Y 93-N 0-A); Yea on 3/14/2026, H Conference report agreed to by House (87-Y 8-N 0-A).

SB129. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Guzman recorded Yea on 2/24/2026, H Reported from General Laws with substitute and referred to Appropriations (20-Y 0-N); Yea on 3/4/2026, H Passed House with substitute (91-Y 7-N 0-A); Yea on 3/13/2026, H Conference report agreed to by House (88-Y 7-N 0-A).

SB788. Alcoholic beverage control; payment of excise tax on beer, wine coolers, and wine, penalties. Guzman recorded Yea on 3/2/2026, H Passed House with amendments (91-Y 6-N 1-A).

SB302. Peanuts; excise tax, sunset extended. Guzman recorded Yea on 3/5/2026, H Passed House with substitute (95-Y 0-N 0-A).

SB661. Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Guzman recorded Yea on 2/24/2026, H Reported from General Laws with substitute (14-Y 6-N); Yea on 2/24/2026, H Reported from General Laws with substitute (11-Y 9-N); Yea on 3/3/2026, H Passed House with substitute (57-Y 39-N 1-A); Yea on 3/14/2026, H Conference report rejected by House (49-Y 44-N 3-A); Yea on 3/14/2026, H Conference report agreed to by House (57-Y 38-N 1-A).

HB1100. Wage garnishments; treasurers' liens for unpaid taxes and charges. Guzman recorded Yea on 2/10/2026, H Read third time and passed House (85-Y 13-N 0-A); Yea on 3/10/2026, H Senate substitute agreed to by House (78-Y 19-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (73-Y 25-N 0-A).

SB597. Wage garnishments; treasurers' liens for unpaid taxes and charges. Guzman recorded Yea on 2/23/2026, H Passed House (83-Y 14-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (76-Y 20-N 0-A).

HB1142. Deferred or installment payment agreements; outstanding court-assessed fines, fees, taxes, or costs. Guzman recorded Yea on 2/13/2026, H Read third time and passed House (96-Y 0-N 0-A).

HB954. Rounding procedures; taxes and fees calculated, report. Guzman recorded Yea on 3/6/2026, H Senate substitute agreed to by House (97-Y 0-N 0-A).

HB1129. Local motor vehicle license & registration; failure to pay certain taxes, fees, & parking citations. Guzman recorded Yea on 2/3/2026, H Subcommittee recommends laying on the table (8-Y 2-N).

Shared-refid block events

Six unique vote_ids attach to more than one tax bill. Each is one KPI event. Titles are concatenated in the CSV with a semicolon-space joiner. Bills are not invented, and the block is not flattened into one bill's recorded position. All six tokens are Yea, including 26110723: 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915. Peers may have X on 26110723. This paper does not copy those tokens. Guzman 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. Guzman recorded Yea on all six 20261 HB29 events in this ledger, including House passage (63-Y 35-N 0-A) and Senate amendments agreed to by House (59-Y 35-N 0-A). This CSV has no HB29 Appropriations committee report. The unsuffixed 26110458 joins HB29. The trailing-X duplicate 26110458X is unjoined and is not scored as tax. This paper does not invent a bill for 26110458X.

On 20261 HB30 she recorded Yea on 38 events (committee amendments, floor amendments passed by, 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 the unanimous rejection roll. It is a version/vehicle event. It is X for this member. It is not N. Peers may have N on 26110806. This paper does not copy those tokens. This CSV has no HB30 Appropriations committee report.

20262 is HB30 only: 13 events, all Yea. Vote 26211488, conference report agreed to by House (71-Y 22-N 0-A), is Yea. The remaining twelve events are House concurrences in Governor's recommendations numbered 1 through 14, all Yea: 26211491, 26211492, 26211493, 26211494, 26211495, 26211496, 26211497, 26211498, 26211499, 26211500, 26211501, and 26211502. There is no Special I Nay. There is no Special I X in the scored tax universe. This paper does not write a 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). Guzman supported 114 of 117 recorded tax-universe events. The two Nays are two recorded Senate-substitute rejections: HB145 26110807 (House 0-Y 93-N 0-A) and HB1279 26110881 (House 0-Y 95-N 0-A). Those two Senate-substitute Nays are procedural/version. They are the complete Nay set. Vote 26110806 on HB30, Senate amendments rejected by House (0-Y 92-N 0-A), is X, not N. HB550 2619971 is Yea. SB400 26110470 is Yea. SB661 is five Yeas, including House passage with substitute on 26110685 and both conference actions. This paper does not invent SB661 Nays. This paper does not invent admissions-tax Nays. HB1279 floor passage on 26110016 is Yea. HB1279 conference on 26111245 is Yea. This CSV has no HB1279 subcommittee or committee event. SB388 has no Nay. Because the universe includes tax relief, exemptions, credits, classifications, taxing-authority measures, administrative changes, committee rolls, and budget vehicles, the record is better described as broad support for the House majority tax-policy agenda represented in this corpus, with a documented two-event procedural Nay set, than as a higher-tax or lower-tax posture.

Guzman has one X token 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 26110806 stays X. Vote 26110137 on HB958 (House passage, 96-Y 1-N 1-A) is Yea, not A. There is no Special I X cluster in the scored tax universe. Special I is 13 Yea on HB30. Shared-refid events 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915 are Yea, including 26110723.

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 Guzman's X on 26110806 where peers may have N, her Nay on 26110807 and 26110881 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, her Yea on shared-refid 26110723 where some peers recorded X, and her Special I 13 Yea rather than a Present/Not Voting cluster. This ledger is behavior, not motive. Vote tokens do not establish why she voted. This ledger is H0297 only.

Open Question. Version text on the HB145 and HB1279 Senate substitutes versus the later conference reports is not compared in this paper. Senate-amendment text on 20261 HB30 26110806 is not lined to any single tax item.

Governor-recommendation text on 20262 HB30 is not lined to any single tax item. Why the token on 26110806 is X while the House roll is 0-Y 92-N 0-A is not established by the vote file beyond the recorded token.

10. Priority Follow-Up Research

- HB145 — Guzman's token on the Senate-substitute rejection (0-Y 93-N 0-A), vote 26110807, is N. Procedural/version, not policy opposition. Peers may have X on this HISTORY sentence. Do not copy those tokens. General Laws report on H11V2610929 is Yea. House passage on 26110434 is Yea. Conference report agreed on 26111217 (87-Y 8-N 0-A) is Yea, not X. This CSV has no HB145 Appropriations committee event. Do not invent one.
- 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. Do not invent subcommittee, committee, floor-passage, or conference Nays. This CSV has no HB1279 subcommittee or committee event. Peers may have X on 26110881. Do not copy those tokens.
- HB30 Regular — Guzman's token on the Senate-amendments rejection (0-Y 92-N 0-A), vote 26110806, is X, not N. Version/vehicle, not a tax-rate roll. Peers may have N on this HISTORY sentence. Do not copy those tokens. The other 38 Regular-session HB30 events are Yea. This CSV has no HB30 Appropriations committee report.
- SB661 — All five events are Yea (H11V2613579 General Laws 14-Y 6-N; H11V2613582 General Laws 11-Y 9-N; 26110685 House passage with substitute; 26111306 conference rejected; 26111310 conference agreed). Do not invent SB661 Nays. Peers may have N on 26110685, 26111306, and 26111310. 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.
- SB388 — All three events are Yea (26110528 House passage with amendments; 26111279 conference report agreed; 26111431 Governor's recommendation). This CSV has no SB388 committee event. Do not invent a committee Nay.
- HB958 — The token on 26110137 is Yea, not A and not X. Do not invent an Abstain on House passage (96-Y 1-N 1-A).
- 20262 HB30 — All 13 scored Special I events are Yea, including 26211488 conference report agreed to by House (71-Y 22-N 0-A) and Governor-recommendation votes 26211491 through 26211502. There is no Special I X cluster in the scored tax universe. This paper does not write a 1 Yea plus 12 X cluster onto this member. Unjoined 26211490 is Y, not X, and unjoined; it is not scored as tax.
- Shared-refid blocks (26110094, 26110289, 26110461, 26110723, 26110724, 2619915) — all six are Yea, including 26110723. Do not treat a concatenated title as a single-bill position. Do not copy a peer X onto 26110723.
- HISTORY join gaps: 46 unjoined 20261 vote_ids and 3 unjoined 20262 vote_ids were not scored as tax. Bills were not guessed. 26110458X is a trailing-X duplicate; unsuffixed 26110458 joins HB29. This paper does not invent a tax bill from that suffix row. H11V2613065X is a trailing-X duplicate row with token Y; it is unjoined and is not scored as tax. Unjoined 26110609 is X but unjoined; it is not scored as tax. Unjoined 26110815 and 26110830 are Y for this member and unjoined; they are not scored as tax. Unjoined 26110888, 26111159, 26111161, and 26111209 are Y and unjoined; they are not scored as Regular tax X. Regular scored X remains 26110806 only.
- 20262 HB30 Governor-recommendation text versus any tax item remains unmapped. Vehicle is not item.

Appendix A. Complete Guzman Tax Vote Ledger

Every one of the 117 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 H0297 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (104 events)					

Date	Bill	Category	Vote	Recorded action	Source
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
1/29/2026	HB145	Sector/Excise Tax	Yea	H Reported from General Laws and referred to Appropriations (21-Y 0-N)	LIS
1/30/2026	HJ34	Personal Property Tax	Yea	H Agreed to by House (68-Y 25-N 0-A)	LIS
2/3/2026	HB163; HB488; HB716; HB960	Tax Administration / Other	Yea	H Read third time and passed House (98-Y 0-N 0-A)	LIS
2/3/2026	HB854	Real Property Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/3/2026	HB474	Real Property Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/3/2026	HB1129	Tax Administration / Other	Yea	H Subcommittee recommends laying on the table (8-Y 2-N)	LIS
2/3/2026	HB1205	Personal Property Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/3/2026	HB1281	Personal Property Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/4/2026	HB550	Sales & Use Tax	Yea	H Read third time and passed House (60-Y 37-N 0-A)	LIS
2/5/2026	HB1279	Tax Exemptions	Yea	H Read third time and passed House (60-Y 36-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Uncontested Appropriations Committee Amendments agreed to (90-Y 7-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-5.04 #1h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-14 #2h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Engrossed by House as amended (63-Y 34-N 0-A)	LIS
2/10/2026	HB1180; HB1358	Tax Administration / Other	Yea	H Read third time and passed House (98-Y 0-N 0-A)	LIS
2/10/2026	HB167	Tax Exemptions	Yea	H Read third time and passed House (62-Y 35-N 0-A)	LIS
2/10/2026	HB557	Personal Property Tax	Yea	H Read third time and passed House (62-Y 35-N 0-A)	LIS
2/10/2026	HB915	Local Taxes	Yea	H Read third time and passed House (68-Y 30-N 0-A)	LIS
2/10/2026	HB1100	Tax Administration / Other	Yea	H Read third time and passed House (85-Y 13-N 0-A)	LIS
2/10/2026	HB29	Budget / Appropriations	Yea	H Read third time and passed House (63-Y 35-N 0-A)	LIS
2/10/2026	HB958	Income Tax	Yea	H Read third time and passed House (96-Y 1-N 1-A)	LIS
2/13/2026	HB1142	Tax Administration / Other	Yea	H Read third time and passed House (96-Y 0-N 0-A)	LIS
2/17/2026	HB954; HB1008; HB1529	Tax Administration / Other	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/17/2026	HB524	Local Taxes	Yea	H Read third time and passed House (68-Y 28-N 0-A)	LIS
2/17/2026	HB400	Tax Credits/Incentives	Yea	H Read third time and passed House (74-Y 23-N 0-A)	LIS
2/17/2026	HB897	Sales & Use Tax	Yea	H Read third time and passed House (61-Y 34-N 0-A)	LIS
2/17/2026	HB145	Sector/Excise Tax	Yea	H Read third time and passed House (89-Y 8-N 0-A)	LIS
2/20/2026	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

Date	Bill	Category	Vote	Recorded action	Source
2/24/2026	SB129	Sector/Excise Tax	Yea	H Reported from General Laws with substitute and referred to Appropriations (20-Y 0-N)	LIS
2/24/2026	SB661	Sector/Excise Tax	Yea	H Reported from General Laws with substitute (14-Y 6-N)	LIS
2/24/2026	SB661	Sector/Excise Tax	Yea	H Reported from General Laws with substitute (11-Y 9-N)	LIS
2/25/2026	HB30	Budget / Appropriations	Yea	H Motion for Special and Continuing Order for Thursday, February 26, 2026 (93-Y 0-N 0-A)	LIS
2/25/2026	SB314	Local Taxes	Yea	H Passed House (67-Y 30-N 0-A)	LIS
2/25/2026	SB388	Tax Exemptions	Yea	H Passed House with amendments (61-Y 37-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Uncontested committee amendments agreed to (89-Y 9-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 1 #8h agreed to (65-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 50 #1h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 50 #2h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 50 #3h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 54 #1h agreed to (63-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 60 #1h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 77 #4h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 102 #6h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 125 #1h agreed to (95-Y 1-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 243 #1h agreed to (63-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 278 #3h agreed to (92-Y 5-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 290 #1h agreed to (64-Y 32-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 328 #1h agreed to (91-Y 5-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 352 #1h agreed to (63-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 352 #3h agreed to (66-Y 31-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 359 #1h agreed to (64-Y 33-N 0-A)	LIS
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 369 #1h agreed to (64-Y 33-N 0-A)	LIS
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

Date	Bill	Category	Vote	Recorded action	Source
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	Nay	H Senate substitute rejected by House (0-Y 93-N 0-A)	LIS
3/4/2026	HB400	Tax Credits/Incentives	Yea	H Senate substitute agreed to by House (70-Y 24-N 0-A)	LIS
3/5/2026	SB302	Sector/Excise Tax	Yea	H Passed House with substitute (95-Y 0-N 0-A)	LIS
3/6/2026	HB854	Real Property Tax	Yea	H Senate substitute agreed to by House (90-Y 5-N 0-A)	LIS
3/6/2026	HB954	Tax Administration / Other	Yea	H Senate substitute agreed to by House (97-Y 0-N 0-A)	LIS
3/6/2026	HB1279	Tax Exemptions	Nay	H Senate substitute rejected by House (0-Y 95-N 0-A)	LIS
3/10/2026	HB1100	Tax Administration / Other	Yea	H Senate substitute agreed to by House (78-Y 19-N 0-A)	LIS
3/13/2026	SB129	Sector/Excise Tax	Yea	H Conference report agreed to by House (88-Y 7-N 0-A)	LIS
3/14/2026	HB145	Sector/Excise Tax	Yea	H Conference report agreed to by House (87-Y 8-N 0-A)	LIS
3/14/2026	HB1279	Tax Exemptions	Yea	H Conference report agreed to by House (54-Y 41-N 0-A)	LIS
3/14/2026	SB388	Tax Exemptions	Yea	H Conference report agreed to by House (55-Y 40-N 0-A)	LIS
3/14/2026	SB661	Sector/Excise Tax	Yea	H Conference report rejected by House (49-Y 44-N 3-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
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

Figure 3. Complete H0297 tax-universe vote ledger, 117 unique (session, vote_id) events. What it is: the CSV of record, including budget vehicles and version votes. What it is not: a motive file, a tax-rate census, or a reconstructed bill for any unjoined vote_id.

Methodology & Evidence Limits

- Subject lock: official LIS member ID H0297, name token Elizabeth R. Guzman. House District 22 | HD-22 | Prince William (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/H0297> This ledger is H0297 only.
- Universe = H0297 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. General Laws (H11) committee vote_ids and Transportation subcommittee (H19001) 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 = 117 (20261 = 104, 20262 = 13). Token mix: Y=114, N=2, X=1, P=0, A=0. Unique tax bills with at least one H0297 token: 49 (20261 = 48, 20262 = 1). 20261 and 20262 are not collapsed in the appendix.
- The Martinez first-pass paper screen of 34/26/33/1 is a different denominator. This ledger was not forced to look like that screen.
- 2025 files and `va-member-votes-wide.csv` were not used.
- HISTORY join gaps: 46 unjoined unique 20261 vote_ids and 3 unjoined unique 20262 vote_ids cannot be assigned a bill and were not scored as tax. Bills were not invented for those IDs. 20261 unjoined: 26110037, 26110054, 26110093, 26110138, 26110166, 26110203, 26110242, 26110288, 26110453, 26110456, 26110457, 26110458X, 26110460, 26110478, 26110506, 26110555, 26110609, 26110644, 26110683, 26110722, 26110815, 26110830, 26110888, 26110916, 26110983, 26111099, 26111159, 26111161, 26111209, 26111323, 26111457, 2619785, 2619808, 2619810, 2619818, 2619819, 2619823, 2619825, 2619839, 2619860, 2619878, 2619885, 2619914, 2619967, 2619982, H11V2613065X. 20262 unjoined: 26211458, 26211487, 26211490. 26110458X (token=Y) is a VOTE.CSV duplicate row with a trailing X on the vote_id. The unsuffixed 26110458 does join to HB29 and is not copied onto the suffix row. This paper does not invent a tax bill from that suffix row. H11V2613065X (token=Y) is a VOTE.CSV duplicate row with a trailing X on the vote_id; it is unjoined and is not scored as tax. 20262 26211458 is VOTE.CSV line 1 (live vote, H0297 Y) with no History_refid; the bill is not guessed. 20262 26211487 is unjoined (token Y). 20262 26211490 is unjoined (token Y, not X) and is not scored as tax. Unjoined 26110609 is X for this member and unjoined; it is not scored as tax. Unjoined 26110815 and 26110830 are Y for this member and unjoined; they are not scored as tax. Unjoined 26110888, 26111159, 26111161, and 26111209 are Y and unjoined; they are not scored as Regular tax X.
- 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. Vote 26110723 is Y.
- 20262 is HB30 only: 13 events, all Yea (26211488 and 26211491 through 26211502). Other Special Session tax bills were not invented. Unjoined 26211490 is not backfilled. There is no Special I X cluster in the scored tax universe.
- A token on a substitute is the recorded token on that action. HB145 26110807 and HB1279 26110881 are N on Senate substitute rejected by House. Those Nays are procedural/version. Those two are the complete Nay set. HB30 26110806 is X on Senate amendments rejected by House (0-Y 92-N 0-A). It stays X. House passage of SB661 on 26110685 is Yea. House passage of HB550 on 2619971 is Yea. House passage of SB400 on 26110470 is Yea. Conference actions on SB661 26111306 and 26111310 are Yea. This CSV has no HB1279 subcommittee or committee event. Floor passage of HB1279 on 26110016 is Yea. Conference on 26111245 is Yea.
- X is X. It is not Nay and not Yea. It is not absence. There is 1 scored X token: 26110806. Votes 26110807 and 26110881 are N, 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 and HB1129. Counts sum to 117. 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 H0297. Manuscript and PDF stems: `vpip-guzman-hd22-tax-2026`. This file is a client-format intelligence paper. It is not a public posting.

