



VIRGINIA POLITICAL INTELLIGENCE PORTAL

C.E. CLIFF HAYES, JR.

House District 91 | HD-91 | Cities of Chesapeake (part) and Portsmouth (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

123

Recorded events

48

Tax bills

120

Yea

3

Nay

Combined: 123 events, 48 tax bills, 120 Yea, 3 Nay, 0 Present/Not Voting (X), 0 P, 0 Abstain (A). 20261 Regular: 110 events, 47 tax bills, 107 Yea, 3 Nay, 0 X, 0 A. 20262 Special I: 13 events, 1 bill (HB30 only), 13 Yea. No Special I Nay. No Special I X. No Special I A.

There is no scored X in this tax universe. X=0. A=0. Do not invent X. Do not copy Downey H0392 Abstain on 26111306 onto Hayes. Vote 26111306 on SB661 is Yea. Vote 26111310 on SB661 is Yea. Do not invent Callsen-style Nays on SB661. Do not copy Anderson H0389 seven Nays or Special I Nay onto Hayes. Do not copy Price H0284's ten Nays onto Hayes. Do not copy Ward H0173's seventeen X tokens onto Hayes. High Yea is not a higher-tax or lower-tax label.

LIS member ID H0285. <https://house.vga.virginia.gov/members/H0285>

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Hayes has 123 recorded vote events across 48 tax-related bills: 120 Yea, 3 Nay, 0 Present/Not Voting (X), 0 Present (P), and 0 Abstain (A). 2026 Regular (session 20261) accounts for 110 events on 47 tax bills (107 Yea, 3 Nay, 0 X, 0 A). 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. There is no Special I A. High Yea is not a higher-tax or lower-tax label. X=0. A=0. Do not invent an Abstain. Do not copy Downey H0392 Abstain on 26111306 onto Hayes.

The record is one-sided on the Yea side. Hayes supported 120 of 123 recorded tax vote events. That arithmetic is not a tax-rate census. The three Nays are three recorded actions in his H0285 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. HB1279 is one Nay, the Senate-substitute rejection. 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 H0285. This CSV has no Counties, Cities and Towns subcommittee H07002V2610850 or Counties, Cities and Towns report H07V2611122 for H0285. This paper does not invent those committee tokens. SB388 has no Nay in this ledger. SB661 has three recorded events in this CSV, all Yea: House passage with substitute (26110685), conference report rejected (26111306), and conference report agreed (26111310). Vote 26111306 is Yea. It is not A. It is not N. It is not X. Do not copy Downey H0392 Abstain on 26111306 onto Hayes. Do not invent Callsen-style Nays on SB661. Do not invent 26111310 as Nay. This CSV has no SB661 General Laws committee events. This paper does not invent SB661 General Laws tokens. 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 Hayes. This paper does not copy Nivar H0397 Nay on 26111306 onto Hayes. This paper does not copy Downey H0392 Abstain on 26111306 onto Hayes. 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 0 Present/Not Voting (X) token in this tax universe. X=0. This paper does not invent an X. Vote 26110590 on HB30, Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A) on 2/26/2026, is Yea for Hayes. It is not X. It is not N. This paper does not copy Lily V. Franklin H0393's X on 26110590 onto Hayes. Vote 26110806 on HB30 is N, not X. Unjoined rows are not scored as tax. There are 0 Present (P) tokens. There are 0 Abstain (A) tokens. A=0. Vote 26111306 on SB661 is Yea, not A. Do not invent Downey's A onto this member. 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 Willett H0327's Special I 1 Yea plus 12 X cluster onto this member.

Interpretive caution. A high Yea rate does not mean Hayes 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. Sixty of the 123 events are HB29/HB30 budget-vehicle rolls. Vehicle is not item. X=0. A=0.

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 123 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 is 0 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). There is no scored X. There is no scored A.

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	60	59	1	0	0
Tax Administration / Other	18	18	0	0	0
Sector/Excise Tax	13	12	1	0	0
Tax Exemptions	8	7	1	0	0
Real Property Tax	7	7	0	0	0
Sales & Use Tax	5	5	0	0	0
Local Taxes	4	4	0	0	0
Personal Property Tax	4	4	0	0	0
Income Tax	2	2	0	0	0
Tax Credits/Incentives	2	2	0	0	0
Total	123	120	3	0	0

Figure 1. H0285 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	110		47	107	3	0	0
20262 2026 Special I	13		1	13	0	0	0
Combined	123		48	120	3	0	0

Figure 2. Session split of the same 123 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. No Special I A.

2. Nay Votes

Documented Fact. Three Nays. Zero X. Zero P. Zero A. There is no X token to name in section 3. There is no A token to name in section 3. The three Nays named below are Hayes's H0285 CSV tokens. Those are separate recorded actions. This paper does not invent a fourth Nay. This paper does not invent SB661 as Nay. This paper does not invent HB550 or SB400 Nays. This paper does not invent HB1279 floor-passage or conference Nays. Hayes recorded Yea on House passage of HB550, on House passage of SB400, on House passage of SB661 with substitute, on SB661 conference report rejected, and on SB661 conference report agreed. Vote 26111306 is Yea, not A and not N.

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). Hayes'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. Hayes recorded Yea on 39 of 40 Regular-session HB30 events in this ledger, including Appropriations report H02V2613506, House passage (83-Y 14-N 0-A) on 26110593, and Floor Amendment Item 4-14 #1h on 26110590. Vote 26110590 is Yea. It is not X and is not 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). Hayes'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. Hayes recorded Yea on Appropriations report H02V2612879; 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 four HB145 events for H0285. This paper does not invent General Laws committee tokens absent from this CSV.

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). Hayes'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 his 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 H0285. This CSV has no Counties, Cities and Towns subcommittee H07002V2610850 or Counties, Cities and Towns report H07V2611122 for H0285. This paper does not invent those committee tokens. This paper does not invent floor-passage or conference Nays on HB1279.

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. 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. Vote 26111306 on SB661 is Yea. It is not A. Do not invent Callsen-style Nays on SB661. Do not copy Downey H0392 Abstain on 26111306 onto Hayes. There is no scored X. There is no scored A.

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

Documented Fact. Zero Present/Not Voting (X) tokens. 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. X=0. A=0. This paper does not invent an X. This paper does not invent an A. Do not copy Downey H0392 Abstain on 26111306 onto Hayes. Vote 26111306 is Yea. There is no Special I X in the scored tax universe. Regular session has 0 X. Special I is 13 Yea.

SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote 26111306 on 3/14/2026. Official recorded action: H Conference report rejected by House (49-Y 44-N 3-A). Hayes's token is Yea. It is not A. It is not N. It is not X. Peers may have A, N, or X on this HISTORY sentence. This paper does not copy those tokens. This paper does not copy Downey H0392 Abstain on 26111306 onto Hayes. This paper does not invent Callsen-style Nays on SB661. This paper does not copy Nivar H0397 Nay on 26111306 onto Hayes. Vote 26110685 on 3/3/2026 is Yea: H Passed House with substitute (57-Y 39-N 1-A). Vote 26111310 on 3/14/2026 is Yea: H Conference report agreed to by House (57-Y 38-N 1-A). Confirm 26111310 from HER csv: Yea. Do not invent 26111310 as Nay. This CSV has no SB661 General Laws committee events. This paper does not invent SB661 General Laws tokens. All three SB661 events in this ledger are Yea.

HB30 — Budget Bill. Vote 26110590 on 2/26/2026. Official recorded action: H Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A). Hayes's token is Yea. It is not X. It is not N. Peers may have X on this HISTORY sentence. This paper does not copy those tokens. This paper does not copy Lily V. Franklin H0393's X on 26110590 onto Hayes. Hayes recorded Yea on 39 of 40 Regular-session HB30 events in this ledger, including Appropriations report H02V2613506, House passage (83-Y 14-N 0-A), and Floor Amendment Item 4-14 #1h on 26110590, and N on 26110806 when the House rejected Senate amendments. 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). Hayes'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 is no A in this tax universe.

There are 0 Present (P) tokens, 0 Present/Not Voting (X) tokens, and 0 Abstain (A) tokens. Votes 26110806, 26110807, and 26110881 are N, not X and not A. Vote 26111306 is Yea, not A and not N and not X. 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. HJ34 has three events in this CSV, all Yea: Rules subcommittee H20001V2610314, Rules report H20V2610512, and House agreement on 2619884. This paper does not invent Counties, Cities and Towns tokens absent from this CSV.

HB175. Real property; tax exemption, surviving spouses of members of Armed Forces who died in line of duty. Hayes 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. Hayes 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. Hayes 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. Hayes 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. Hayes 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. Hayes 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. Hayes recorded Yea on 1/23/2026, H Subcommittee recommends reporting (4-Y 1-N); Yea on 1/27/2026, H Reported from Rules (12-Y 6-N); Yea on 1/30/2026, H Agreed to by House (68-Y 25-N 0-A).

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 four HB1279 events for H0285. This CSV has no Counties, Cities and Towns subcommittee H07002V2610850 or Counties, Cities and Towns report H07V2611122 for H0285. 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. This CSV has three SB388 events for H0285. This CSV has no Counties, Cities and Towns report H07V2613460 for H0285. This paper does not invent that committee token. 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. Hayes 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. Hayes 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. Hayes 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. Hayes 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. Hayes 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. Hayes 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 one HB524 event for H0285. This CSV has no Counties, Cities and Towns subcommittee H07002V2610851 or Counties, Cities and Towns report H07V2611115 for H0285. This paper does not invent those committee tokens. The SB314 House-passage token on 26110524 is Yea. This CSV has one SB314 event for H0285. This CSV has no Counties, Cities and Towns report H07V2613466 for H0285. This paper does not invent that committee token. The HB897 House-passage token on 26110396 is Yea. This CSV also has Appropriations report H02V2613283 on HB897 for H0285, Yea. This paper does not invent Counties, Cities and Towns tokens absent from this CSV.

HB334. Additional local sales and use tax to support schools; referendum. Hayes 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. Hayes recorded Yea on 2/13/2026, H Reported from Appropriations with substitute (16-Y 6-N); 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. Hayes 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. Hayes recorded Yea on 2/23/2026, H Passed House (62-Y 35-N 0-A).

HB341. Plastic bag tax; distribution to towns. Hayes 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. Hayes 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. Hayes 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. Hayes 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 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). Vote 26111306 is Yea. It is not A. Do not invent Callsen-style Nays on SB661. Do not invent 26111310 as Nay. Do not copy Downey H0392 Abstain on 26111306 onto Hayes. Confirm 26111310 from HER csv: Yea. This CSV has no SB661 General Laws committee events. This paper does not invent SB661 General Laws tokens. 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 Hayes. This paper does not copy Nivar H0397 Nay on 26111306 onto Hayes. Do not copy Anderson H0389 seven Nays or Special I Nay onto Hayes. Do not copy Price H0284's ten Nays onto Hayes. Do not copy Ward H0173's seventeen X tokens onto Hayes. 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. This CSV has four HB145 events for H0285, including Appropriations report H02V2612879 (Yea). The SB129 House-passage token on 26110761 is Yea. The SB129 conference token on 26111194 is Yea. This CSV also has SB129 Appropriations report H02V2613811 (Yea). The SB302 House-passage token on 26110816 is Yea. This CSV also has SB302 Appropriations report H02V2613879 (Yea). The HB954 Senate-substitute token on 26110870 is Yea. The HB1142 House-passage token on 26110204 is Yea. This CSV also has HB1142 Appropriations subcommittee H02004V2612295 and Appropriations report H02V2612355, both Yea. SB224 appears once in this CSV: Appropriations tabled H02V2614039, Yea. HB734 appears once: Rules subcommittee recommends laying on the table H20001V2610336, Yea. HB1100 has three events in this CSV, all Yea: House passage, Senate substitute agreed, and Governor's recommendation. This CSV has no Courts of Justice committee events on HB1100 for H0285. This paper does not invent those Courts tokens. SB597 has two events in this CSV, all Yea: House passage and Governor's recommendation. This CSV has no Courts of Justice report on SB597 for H0285. HB163, SB316, SB660, and SB779 appear only in shared-refid blocks in this CSV and have no standalone Courts of Justice events for H0285. This paper does not invent those Courts tokens. HB1529 appears in shared-refid 26110289 and also has one standalone Health and Human Services report H24V2612982, Yea. This CSV has no HB1372 event. This paper does not invent HB1372.

HB145. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Hayes recorded Yea on 2/11/2026, H Reported from Appropriations (22-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. Hayes recorded Yea on 2/27/2026, H Reported from Appropriations (22-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. Hayes recorded Yea on 3/2/2026, H Passed House with amendments (91-Y 6-N 1-A).

SB302. Peanuts; excise tax, sunset extended. Hayes recorded Yea on 3/2/2026, H Reported from Appropriations with substitute (22-Y 0-N); 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. Hayes 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).

HB1100. Wage garnishments; treasurers' liens for unpaid taxes and charges. Hayes 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. Hayes 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. Hayes recorded Yea on 2/9/2026, H Subcommittee recommends reporting with amendment(s) (7-Y 0-N); Yea on 2/9/2026, H Reported from Appropriations with amendment(s) (22-Y 0-N); 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. Hayes recorded Yea on 3/6/2026, H Senate substitute agreed to by House (97-Y 0-N 0-A).

HB734. Tax tribunal, independent; work group convened to evaluate feasibility of establishing, report. Hayes recorded Yea on 1/23/2026, H Subcommittee recommends laying on the table (5-Y 0-N).

SB224. Tax administration; award for tax underpayment detection assistance. Hayes recorded Yea on 3/4/2026, H Tabled in Appropriations (22-Y 0-N).

Shared-refid block events

Six unique vote_ids attach to more than one tax bill. Each is one KPI event. Titles are concatenated in the CSV with a semicolon-space joiner. Bills are not invented, and the block is not flattened into one bill's recorded position. All six tokens are Yea: 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915. Peers may have X on 26110723. This paper does not copy those tokens. Hayes 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. Hayes recorded Yea on all seven 20261 HB29 events in this ledger, including Appropriations report H02V2612136 (15-Y 7-N),

Uncontested Appropriations Committee Amendments agreed to (90-Y 7-N 0-A), House passage (63-Y 35-N 0-A), and Senate amendments agreed to by House (59-Y 35-N 0-A). The unsuffixed 26110458 joins HB29 as Yea. 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 he recorded Yea on 39 events (Appropriations report H02V2613506, committee amendments, floor amendments passed by including Floor Amendment Item 4-14 #1h on 26110590, constitutional reading, and House passage 83-Y 14-N 0-A) and Nay on 26110806 when the House rejected Senate amendments (0-Y 92-N 0-A). That Nay is a version/vehicle event. Vote 26110590 stays Yea. Peers may have X on 26110590. This paper does not copy those tokens. Of 40 Regular-session HB30 events, 39 are Yea and 1 is N.

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. There is no Special I A. 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). Hayes supported 120 of 123 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. There is no Abstain. Vote 26111306 on SB661 conference report rejected (49-Y 44-N 3-A) is Yea. Do not copy Downey H0392 Abstain on 26111306 onto Hayes. Do not invent Callsen-style Nays on SB661. Do not copy Anderson H0389 seven Nays or Special I Nay onto Hayes. Do not copy Price H0284's ten Nays onto Hayes. Vote 26111310 on SB661 conference report agreed is Yea. Vote 26110685 on SB661 House passage with substitute is Yea. Vote 26110590 on HB30 Floor Amendment Item 4-14 #1h is Yea, not X. HB550 2619971 is Yea. SB400 26110470 is Yea. This paper does not invent admissions-tax Nays. HB1279 floor passage on 26110016 is Yea. HB1279 conference on 26111245 is Yea. This CSV has four HB1279 events for H0285. This CSV has no Counties, Cities and Towns tokens on HB1279 for H0285. This paper does not invent those committee tokens. 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, and with zero Present/Not Voting tokens and zero Abstain tokens, than as a higher-tax or lower-tax posture.

Hayes has zero 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 26111306 stays Yea. Vote 26110590 stays Yea. 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.

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 Hayes's Yea on 26110590 where peers may have X, his Nay on 26110806 where peers may have X, his Nay on 26110807 and 26110881 where peers may have X, his Yea on HB550 2619971 and SB400 26110470 where peers may have N, his Yea on SB661 26111306 where peers may have A, N, or X, his Yea on SB661 26110685 and 26111310 where peers may have N or X, his Yea on shared-refid 26110723 where some peers recorded X, the presence of Appropriations committee rows on HB29, HB30, HB145, HB897, HB1142, SB129, SB302, and SB224 that some peers lack, the presence of the Rules subcommittee and Rules report on HJ34 (H20001V2610314 and H20V2610512), the presence of Health and Human Services report H24V2612982

on HB1529, the absence of Courts of Justice committee rows on HB1100, HB163, SB316, SB597, SB660, and SB779 that some peers carry, the absence of Counties, Cities and Towns committee rows on HB1279, HB524, SB314, and SB388 that some peers carry, and his Special I 13 Yea rather than a Present/Not Voting cluster. This ledger is behavior, not motive. Vote tokens do not establish why he voted. This paper does not invent votes or a tax posture from party or district labels. Do not copy Price H0284's ten Nays onto Hayes. Do not copy Ward H0173's seventeen X tokens onto Hayes. This ledger is H0285 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. H0173 tokens are not scored. H0392 tokens are not scored. H0314 tokens are not scored. H0389 tokens are not scored. H0354 tokens are not scored. H0397 tokens are not scored. H0327 tokens are not scored. H0284 tokens are not scored. H0323 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. Floor-amendment Item 4-14 #1h text on 26110590 is not lined to any single tax item. Why Hayes's token on 26111306 is Yea while peers may have A, N, or X is not established by the vote file beyond the recorded tokens.

10. Priority Follow-Up Research

- HB145 — Hayes'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. Appropriations report H02V2612879 is Yea. House passage on 26110434 is Yea. Conference report agreed on 26111217 (87-Y 8-N 0-A) is Yea. This CSV has four HB145 events. Do not invent 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. This CSV has no Counties, Cities and Towns subcommittee H07002V2610850 or report H07V2611122 for H0285. Do not invent those committee tokens. Do not invent floor-passage or conference Nays. Peers may have X on 26110881. Do not copy those tokens.
- HB30 Regular — Hayes's token on the Senate-amendments rejection (0-Y 92-N 0-A), vote 26110806, is N. Version/vehicle, not a tax-rate roll. Peers may have X on this HISTORY sentence. Do not copy those tokens. Floor Amendment Item 4-14 #1h on 26110590 is Yea, not X. Appropriations report H02V2613506 is Yea. Of 40 Regular-session HB30 events, 39 are Yea and 1 is N.
- SB661 — Three events in this CSV, all Yea: 26110685 House passage with substitute (Yea); 26111306 conference rejected (Yea); 26111310 conference agreed (Yea). Vote 26111306 is Yea, not A. Do not copy Downey H0392 Abstain on 26111306 onto Hayes. Confirm 26111310 from HER csv: Yea. Do not invent Callsen-style Nays on SB661. Do not invent 26111310 as Nay. Peers may have N, X, or A on those HISTORY sentences. Do not copy those tokens. This CSV has no SB661 General Laws committee events.
- 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 in this CSV are Yea (26110528 House passage with amendments; 26111279 conference report agreed; 26111431 Governor's recommendation). This CSV has no Counties, Cities and Towns report H07V2613460 for H0285. Do not invent a Nay.
- HB958 — The token on 26110137 is Yea, not A and not X. There is no A in this tax universe.
- 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.

- 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: 48 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. 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 C.E. Cliff Hayes, Jr. Tax Vote Ledger

Every one of the 123 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 H0285 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (110 events)					
1/23/2026	HJ34	Personal Property Tax	Yea	H Subcommittee recommends reporting (4-Y 1-N)	LIS
1/23/2026	HB734	Tax Administration / Other	Yea	H Subcommittee recommends laying on the table (5-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
1/27/2026	HJ34	Personal Property Tax	Yea	H Reported from Rules (12-Y 6-N)	LIS
1/30/2026	HJ34	Personal Property Tax	Yea	H Agreed to by House (68-Y 25-N 0-A)	LIS
2/3/2026	HB163; HB488; HB716; HB960	Tax Administration / Other	Yea	H Read third time and passed House (98-Y 0-N 0-A)	LIS
2/3/2026	HB854	Real Property Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/3/2026	HB474	Real Property Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/4/2026	HB550	Sales & Use Tax	Yea	H Read third time and passed House (60-Y 37-N 0-A)	LIS
2/5/2026	HB1279	Tax Exemptions	Yea	H Read third time and passed House (60-Y 36-N 0-A)	LIS
2/6/2026	HB29	Budget / Appropriations	Yea	H Reported from Appropriations with amendment(s) (15-Y 7-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	HB1142	Tax Administration / Other	Yea	H Subcommittee recommends reporting with amendment(s) (7-Y 0-N)	LIS
2/9/2026	HB1142	Tax Administration / Other	Yea	H Reported from Appropriations with amendment(s) (22-Y 0-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	HB145	Sector/Excise Tax	Yea	H Reported from Appropriations (22-Y 0-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
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
2/13/2026	HB897	Sales & Use Tax	Yea	H Reported from Appropriations with substitute (16-Y 6-N)	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
2/22/2026	HB30	Budget / Appropriations	Yea	H Reported from Appropriations with amendment(s) (22-Y 0-N)	LIS
2/23/2026	SB316; SB591; SB649	Tax Administration / Other	Yea	H Passed House with substitute (97-Y 0-N 0-A)	LIS
2/23/2026	SB400	Sales & Use Tax	Yea	H Passed House (62-Y 35-N 0-A)	LIS
2/23/2026	SB597	Tax Administration / Other	Yea	H Passed House (83-Y 14-N 0-A)	LIS
2/23/2026	SB612	Income Tax	Yea	H Passed House (74-Y 23-N 0-A)	LIS
2/25/2026	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
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

Date	Bill	Category	Vote	Recorded action	Source
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
2/27/2026	SB129	Sector/Excise Tax	Yea	H Reported from Appropriations (22-Y 0-N)	LIS
3/2/2026	SB181	Real Property Tax	Yea	H Passed House with substitute (70-Y 29-N 0-A)	LIS
3/2/2026	SB788	Sector/Excise Tax	Yea	H Passed House with amendments (91-Y 6-N 1-A)	LIS
3/2/2026	SB302	Sector/Excise Tax	Yea	H Reported from Appropriations with substitute (22-Y 0-N)	LIS
3/3/2026	SB661	Sector/Excise Tax	Yea	H Passed House with substitute (57-Y 39-N 1-A)	LIS
3/4/2026	SB660; SB779	Tax Administration / Other	Yea	H Passed House (97-Y 0-N 0-A)	LIS
3/4/2026	SB660; SB779	Tax Administration / Other	Yea	H Passed House (99-Y 0-N 0-A)	LIS
3/4/2026	SB129	Sector/Excise Tax	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
3/4/2026	SB224	Tax Administration / Other	Yea	H Tabled in Appropriations (22-Y 0-N)	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
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)

Date	Bill	Category	Vote	Recorded action	Source
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 H0285, name token C.E. Cliff Hayes, Jr. House District 91 | HD-91 | Cities of Chesapeake (part) and Portsmouth (part) | Democrat is the task identity for this product. This paper does not invent votes or a tax posture from party or district labels. 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/H0285> This ledger is H0285 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. H0173 tokens are not scored. H0392 tokens are not scored. H0314 tokens are not scored. H0389 tokens are not scored. H0354 tokens are not scored. H0397 tokens are not scored.
- Universe = H0285 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.
- Join: vote_id.strip() == History_refid.strip(). Unique events are counted as (session, vote_id). CSV rows = 123 (20261 = 110, 20262 = 13). Token mix: Y=120, N=3, X=0, P=0, A=0. Unique tax bills with at least one H0285 token: 48 (20261 = 47, 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: 48 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, H02002V2612308, H02V2613291X, H20001V2610312. 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 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, H0285 Y) with no History_refid; the bill is not guessed. 20262 26211487 is unjoined (token Y). 20262 26211490 is unjoined and is not scored as tax.

- 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 and 26211491 through 26211502). Other Special Session tax bills were not invented. There is no Special I X cluster in the scored tax universe. There is no Special I A.
- 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. HB30 26110806 is N on Senate amendments rejected by House (0-Y 92-N 0-A). Those three are the complete Nay set. HB30 26110590 is Yea on Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A). It stays Yea. House passage of SB661 on 26110685 is Yea. House passage of HB550 on 2619971 is Yea. House passage of SB400 on 26110470 is Yea. SB661 26111306 is Yea on conference report rejected by House (49-Y 44-N 3-A). It is not A. Do not copy Downey H0392 Abstain on 26111306 onto Hayes. SB661 26111310 is Yea on conference report agreed to by House (57-Y 38-N 1-A). Confirm 26111310 from HER csv: Yea. Do not invent Callsen-style Nays on SB661. Floor passage of HB1279 on 26110016 is Yea. Conference on 26111245 is Yea. This CSV has no SB661 General Laws committee events.
- X is X. It is not Nay and not Yea. It is not absence. There are 0 scored X tokens. X=0. 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. A=0. Vote 26111306 on SB661 is Yea, not A. 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 123. 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 H0285. Manuscript and PDF stems: vpip-hayes-hd91-tax-2026. This file is a client-format intelligence paper. It is not a public posting. Parent publishes.

