



VIRGINIA POLITICAL INTELLIGENCE PORTAL

DAN I. HELMER

House District 10 | HD-10 | Fairfax (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

122

Recorded events

48

Tax bills

115

Yea

6

Nay

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Helmer has 122 recorded vote events across 48 tax-related bills: 115 Yea, 6 Nay, and 1 Present/Not Voting (X). There are no Present (P) and no Abstain (A) records in this tax universe. 2026 Regular (session 20261) accounts for 109 events on 47 tax bills (102 Yea, 6 Nay, 1 X). 2026 Special I (session 20262) accounts for 13 events on one bill, HB30, all Yea. Special I is 13 Yea. X is named in this body. It is not a cover KPI.

The record is one-sided on the Yea side. Helmer supported 115 of 122 recorded tax vote events. That arithmetic is not a tax-rate census. High Yea is not a higher-tax or lower-tax label. The six Nays are six recorded actions. They are not flattened into one Nay. Helmer's Nay on 20261 vote 26110806, HB30, is the House rejection of Senate amendments (0-Y 92-N 0-A). That token is N. Helmer's Nay on 20261 vote 26110807, HB145, is the House rejection of a Senate substitute (0-Y 93-N 0-A). That token is N. That event is procedural/version, not policy opposition to the underlying bill titled Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Helmer's Nay on 20261 vote 26110881, HB1279, is the House rejection of a Senate substitute (0-Y 95-N 0-A). That token is N. That event is procedural/version, not policy opposition to the underlying bill titled Affordable housing; religious organizations and other nonprofit tax-exempt properties. Helmer's Nay on 20261 vote 26111245, HB1279, is the conference report agreed to by House (54-Y 41-N 0-A). Conference-agreed N is still N on that action. Helmer's Nay on 20261 vote 26111279, SB388, is the conference report agreed to by House (55-Y 40-N 0-A). Conference-agreed N is still N on that action. Helmer's Nay on 20261 vote 26111389, HB1279, is House concurrence in the Governor's recommendation (62-Y 38-N 0-A). That token is still N. The three HB1279 Nays are three recorded actions (Senate-sub, conference agreed, Governor rec). This paper does not flatten them into one Nay. Those six Nays are the complete Nay set in his CSV. This paper does not invent a seventh Nay. Helmer's token on SB661 vote 26110685 is X, not N and not Y. This paper does not invent SB661 Nays.

Helmer recorded one Present/Not Voting (X) token. X is not N. X is not Y. That X is 20261 vote 26110685 on SB661 (Passed House with substitute, 57-Y 39-N 1-A). Peers may have N or Y on this event. This paper does not copy those tokens. Helmer later recorded Yea on both SB661 conference events in this ledger (26111306 and 26111310). Special I has no X. All thirteen 20262 events are Yea, including 26211488, conference report agreed to by House (71-Y 22-N 0-A). This paper does not write a peer Special I mix onto this CSV.

Interpretive caution. A high Yea rate does not mean Helmer uniformly favored higher taxes or lower taxes. The captured bills include relief, exemptions, credits, classifications, local taxing authority, administrative changes, and budget vehicles with very different fiscal effects. Fifty-eight of the 122 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 122 events rather than splitting a single roll call. All six shared-refid events are Yea, including 2619915. Budget vehicles sit in Budget / Appropriations because this filter forces HB29/HB30. X is a recorded Present/Not Voting token. It is not Nay, and it is not absence. Helmer has 1 X, 0 P, and 0 A in this tax universe. That X sits in Sector/Excise Tax with SB661 vote 26110685. It does not sit on HB30. Vote 26110590 on HB30 Floor Amendment Item 4-14 #1h is Yea. Vote 26211488 on the 20262 HB30 conference report is Yea.

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	58	57	1	0	0
Tax Administration / Other	15	15	0	0	0
Tax Exemptions	13	9	4	0	0

Tax category	Events	Yea	Nay	X	Not Voting (P/A)	
Sector/Excise Tax	10	8	1	1		0
Local Taxes	7	7	0	0		0
Real Property Tax	7	7	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	122	115	6	1		0

Figure 1. H0317 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	109		47	102	6	1	0
20262 2026 Special I	13		1	13	0	0	0
Combined	122		48	115	6	1	0

Figure 2. Session split of the same 122 events. What it is: 20261 versus 20262 arithmetic on unique (session, vote_id) rows in his CSV. What it is not: a collapse of Special I into Regular. 20262 is HB30 only: 13 Yea.

2. Nay Votes

Documented Fact. Six Nays. One X. Zero P. Zero A. The one X token is not listed here. It is named in section 3. The six Nays named below are Helmer's CSV tokens. HB1279 appears three times. Those three Nays are three recorded actions. This paper does not flatten them. This paper does not invent Nays that are not in his CSV.

Nay: HB30 — Budget Bill. Vote 26110806 on 3/4/2026. Official recorded action: H Senate amendments rejected by House (0-Y 92-N 0-A). Helmer's token is N. The House rejected the Senate amendments unanimously. This is a version/vehicle event on a forced budget vehicle, not a standalone tax-rate roll. Helmer's token on 26110590 (Floor Amendment Item 4-14 #1h) is Yea. Helmer's token on 26211488 (20262 conference report) is Yea. Those events are not this Senate-amendments rejection.

Nay: HB145 — Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Vote 26110807 on 3/4/2026. Official recorded action: H Senate substitute rejected by House (0-Y 93-N 0-A). Helmer'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. Helmer recorded Yea on 20261 vote 26110434, Read third time and passed House (89-Y 8-N 0-A), and Yea on 20261 vote 26111217, conference report agreed to by House (87-Y 8-N 0-A). That conference token is Y. It is not a second Nay.

Nay: HB1279 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote 26110881 on 3/6/2026. Official recorded action: H Senate substitute rejected by House (0-Y 95-N 0-A). Helmer'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. This is the first of three HB1279 Nays. It is not the conference Nay and it is not the Governor-recommendation Nay.

Nay: HB1279 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote 26111245 on 3/14/2026. Official recorded action: H Conference report agreed to by House (54-Y 41-N 0-A). Helmer's token is N. Conference-agreed N is still N on that action. This is the second of three HB1279 Nays. It is not the Senate-substitute Nay on 26110881, and it is not the Governor-recommendation Nay on 26111389. This paper does not flatten those three recorded actions into one Nay. Helmer recorded Yea on the earlier HB1279

events in this ledger: subcommittee report with amendment(s) (5-Y 3-N), Counties, Cities and Towns report with amendment(s) (13-Y 8-N), and House passage (60-Y 36-N 0-A).

Nay: SB388 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote 26111279 on 3/14/2026. Official recorded action: H Conference report agreed to by House (55-Y 40-N 0-A). Helmer's token is N. Conference-agreed N is still N on that action. Helmer recorded Yea on 2/20/2026, Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-N); Yea on 2/25/2026, Passed House with amendments (61-Y 37-N 0-A); and Yea on 4/22/2026, House concurred in Governor's recommendation (62-Y 36-N 0-A). The conference token is N. It is not X. It is not Y.

Nay: HB1279 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote 26111389 on 4/22/2026. Official recorded action: H House concurred in Governor's recommendation (62-Y 38-N 0-A). Helmer's token is N. That token is still N. This is the third of three HB1279 Nays. It is not the Senate-substitute Nay and it is not the conference Nay. The three HB1279 Nays remain three rows in his CSV.

Analysis. Two of the six Nays are Senate-substitute rejections (HB145 26110807 and HB1279 26110881). Those are procedural/version events. The HB30 Senate-amendments Nay is a version/vehicle event. The remaining three Nays are floor breaks on agreed conference reports (HB1279 26111245 and SB388 26111279) and on the HB1279 Governor's recommendation (26111389). Conference-agreed N is still N. Governor-recommendation N is still N. They are not a tax-rate census. The one X token is not a seventh Nay. SB661 26110685 is X, not N.

3. Present/Not Voting (X)

Documented Fact. One Present/Not Voting (X) token. X is not N. X is not Y. That one X sits in his CSV. This paper does not invent additional X rows, and it does not copy a peer N or Y onto this event.

X: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote 26110685 on 3/3/2026. Official recorded action: H Passed House with substitute (57-Y 39-N 1-A). Helmer's token is X. It is not N. It is not Y. Peers may have N or Y on this event. This paper does not copy those tokens. Helmer recorded Yea on 3/14/2026, conference report rejected by House (49-Y 44-N 3-A), vote 26111306, and Yea on 3/14/2026, conference report agreed to by House (57-Y 38-N 1-A), vote 26111310. The House-passage-with-substitute token is X. It is not a Nay on the underlying bill, and it is not a conference miss. This paper does not invent SB661 Nays.

There are 0 Present (P) and 0 Abstain (A) tokens. Date-clustered Not Voting is not present in this file beyond this one named X row. Vote 26110590 on HB30 is Yea, not X. Vote 26211488 on 20262 HB30 is Yea, not X. Unjoined 20262 vote 26211487 is not in the tax CSV; the bill was not guessed, and that row is not this tax-universe X.

4. Real & Personal Property Tax

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

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

HB958. Income tax, corporate; taxable income, net operating loss. Helmer 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. Helmer 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. Helmer 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. Helmer 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. Helmer recorded Yea on 1/29/2026, H Subcommittee recommends reporting with amendment(s) (5-Y 3-N); Yea on 1/30/2026, H Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-N); 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); Nay on 3/14/2026, H Conference report agreed to by House (54-Y 41-N 0-A); Nay 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. Helmer recorded Yea on 2/20/2026, H Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-N); Yea on 2/25/2026, H Passed House with amendments (61-Y 37-N 0-A); Nay 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).

HB1372. Solar energy facilities; prevailing wage & apprenticeship requirements, state & local tax exemption. Helmer recorded Yea on 2/12/2026, H Subcommittee recommends reporting with substitute and referring to Appropriations (5-Y 2-N); Yea on 2/12/2026, H Reported from Labor and Commerce with substitute and referred to Appropriations (13-Y 7-N).

6. Sales, Use & Local Taxation

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

HB341. Plastic bag tax; distribution to towns. Helmer 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. Helmer 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. Helmer recorded Yea on 1/29/2026, H Subcommittee recommends reporting (8-Y 0-N); Yea on 1/30/2026, H Reported from Counties, Cities and Towns (17-Y 4-N); 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. Helmer recorded Yea on 2/20/2026, H Reported from Counties, Cities and Towns (16-Y 5-N); Yea on 2/25/2026, H Passed House (67-Y 30-N 0-A).

7. Business, Excise & Tax Administration

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

SB129. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Helmer recorded Yea on 3/4/2026, H Passed House with substitute (91-Y 7-N 0-A); Yea on 3/13/2026, H Conference report agreed to by House (88-Y 7-N 0-A).

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

SB302. Peanuts; excise tax, sunset extended. Helmer 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. Helmer recorded Present/Not Voting (X) 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. Helmer 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. Helmer 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. Helmer recorded Yea on 2/6/2026, H Reported from Public Safety with substitute and referred to Appropriations (22-Y 0-N); Yea on 2/13/2026, H Read third time and passed House (96-Y 0-N 0-A).

HB954. Rounding procedures; taxes and fees calculated, report. Helmer 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. Helmer recorded Yea on 1/23/2026, H Subcommittee recommends laying on the table (5-Y 0-N).

Shared-refid block events

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

Yea on 20261 2619915 (2/3/2026): HB163; HB488; HB716; HB960 — Notarization, filing, & recordation of certain land records; duties of notary or settlement agent.; Wage garnishment; state tax debt.; Income tax, state; innocent spouse tax relief.; Personal property taxes; valuation, effective clause. Official recorded action: H Read third time and passed House (98-Y 0-N 0-A).

Yea on 20261 26110094 (2/10/2026): HB1180; HB1358 — Income tax, state; free tax filing program for individuals.; Real property tax; special assessment on basis of use, notice requirements. Official recorded action: H Read third time and passed House (98-Y 0-N 0-A).

Yea on 20261 26110289 (2/17/2026): HB954; HB1008; HB1529 — Rounding procedures; taxes and fees calculated, report.; Motor vehicle sales and use tax; exemption for electric vehicles, etc.; Tax Commissioner; information sharing, eligibility for medical assistance. Official recorded action: H Read third time and passed House (97-Y 0-N 0-A).

Yea on 20261 26110461 (2/23/2026): SB316; SB591; SB649 — Notarization, filing, & recordation of certain land records; duties of notary or settlement agent.; Income tax, state; free tax filing program for individuals.; Real property tax; special assessment on basis of use, notice requirements. Official recorded action: H Passed House with substitute (97-Y 0-N 0-A).

Yea on 20261 26110723 (3/4/2026): SB660; SB779 — Virginia Self-Service Storage Act; disposal of abandoned personal property in certain cases.; Eminent domain; condemnation proceedings, entry of order and recordation of certificate. Official recorded action: H Passed House (97-Y 0-N 0-A).

Yea on 20261 26110724 (3/4/2026): SB660; SB779 — Virginia Self-Service Storage Act; disposal of abandoned personal property in certain cases.; Eminent domain; condemnation proceedings, entry of order and recordation of certificate. Official recorded action: H Passed House (99-Y 0-N 0-A).

8. Budget Vehicles (HB29 / HB30)

HB29 and HB30 are forced budget vehicles in this filter. They are not a standalone tax-rate roll. Helmer recorded Yea on all six 20261 HB29 events in this ledger, including House passage (63-Y 35-N 0-A) and Senate amendments agreed to by House (59-Y 35-N 0-A).

On 20261 HB30 he recorded 39 events: 38 Yea and one Nay on 26110806 when the House rejected Senate amendments (0-Y 92-N 0-A). That N is the unanimous rejection roll. Helmer has no X on HB30. Vote 26110590, Floor Amendment Item 4-14 #1h offered by Delegate McNamara passed by (62-Y 33-N 0-A), is Yea. House passage on 2/26/2026 is Yea (83-Y 14-N 0-A).

20262 is HB30 only: 13 events, 13 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. Special I is 13 Yea. 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). Helmer supported 115 of 122 recorded tax-universe events. The six Nays are six recorded actions: one HB30 Senate-amendments rejection (House 0-Y 92-N 0-A), one HB145 Senate-substitute rejection (House 0-Y 93-N 0-A), one HB1279 Senate-substitute rejection (House 0-Y 95-N 0-A), one HB1279 conference report agreed to by House (54-Y 41-N 0-A), one SB388 conference report agreed to by House

(55-Y 40-N 0-A), and one HB1279 Governor's recommendation concurrence (62-Y 38-N 0-A). The three HB1279 Nays are three recorded actions. This paper does not flatten them. Conference-agreed N is still N. Governor-recommendation N is still N. The one X token is 26110685 on SB661 (Passed House with substitute, 57-Y 39-N 1-A). That token is X, not Nay and not Yea. Special I is 13 Yea. Because the universe includes tax relief, exemptions, credits, classifications, taxing-authority measures, administrative changes, and budget vehicles, the record is better described as broad support for the House majority tax-policy agenda represented in this corpus than as a higher-tax or lower-tax posture.

Helmer has one X token in this tax universe and zero Present (P) and zero Abstain (A) tokens. Date-clustered Not Voting is not an issue beyond that one named X row. SB661 is X on House passage with substitute and Yea on both later conference events. Shared-refid 2619915 is Yea. Helmer's token on 26110590 and on 26211488 is Yea.

Comparative significance. The scarcity of floor policy Nays on passage vehicles means differences with other members, if they exist, are more likely to show up in which bills those members oppose, miss, or break on — including Helmer's two conference-agreed Nays and his Governor-recommendation Nay on HB1279, and his X on SB661 26110685. Special I is 13 Yea. This ledger is behavior, not motive. Vote tokens do not establish why he voted.

Open Question. Version text on the HB145 Senate substitute (Nay on 26110807) versus the conference report (Yea on 26111217), the three HB1279 Nays (Senate substitute, conference agreed, Governor rec) versus the earlier House-passage Yea, the SB388 conference Nay versus the later Governor-recommendation Yea, the HB30 Senate amendments versus the House-passed vehicle, and the SB661 House-substitute X versus the later conference Yeas, is not compared in this paper. Governor-recommendation text on 20262 HB30 is not lined to any single tax item.

10. Priority Follow-Up Research

- 20262 HB30 — Helmer's token on 26211488, conference report agreed to by House (71-Y 22-N 0-A), is Y. Special I is 13 Yea. Do not copy a peer Special I mix onto this CSV.
- HB30 Regular — Helmer's token on the Senate-amendments rejection (0-Y 92-N 0-A), vote 26110806, is N. Helmer's token on Floor Amendment Item 4-14 #1h (26110590) is Y, not X. Do not flatten those two events.
- HB145 — Helmer's token on the Senate-substitute rejection (0-Y 93-N 0-A) is N. Procedural/version, not policy opposition. Helmer's token on the conference report agreed (87-Y 8-N 0-A), vote 26111217, is Y, not N.
- HB1279 — Three Nays remain three recorded actions: 26110881 Senate substitute rejected (0-Y 95-N 0-A), 26111245 conference report agreed (54-Y 41-N 0-A), and 26111389 Governor's recommendation (62-Y 38-N 0-A). Conference-agreed N is still N. Governor-recommendation N is still N. Do not flatten the three HB1279 Nays into one Nay. Compare those three HISTORY sentences with the earlier House-passage Yea (60-Y 36-N 0-A) before assigning a single meaning to the bill.
- SB388 — Helmer's token on the conference report agreed (55-Y 40-N 0-A), vote 26111279, is N. Conference-agreed N is still N. The Counties report, House passage with amendments, and Governor's recommendation are Yea.
- SB661 — Helmer's token on 26110685, Passed House with substitute (57-Y 39-N 1-A), is X, not N and not Y. Peers may have N or Y on this event. Do not copy those tokens. Do not invent SB661 Nays. Votes 26111306 and 26111310 are Yea.
- Shared-refid blocks (26110094, 26110289, 26110461, 26110723, 26110724, 2619915) — all six are Yea. 2619915 is Y, not X. Do not treat a concatenated title as a single-bill position.
- HISTORY join gaps: 47 unjoined 20261 vote_ids and 3 unjoined 20262 vote_ids were not scored as tax. Bills were not guessed. Unjoined 20262 26211487 is not a tax-universe X.
- 20262 HB30 Governor-recommendation text versus any tax item remains unmapped. Vehicle is not item. 20262 is HB30 only, 13 Yea.

Appendix A. Complete Helmer Tax Vote Ledger

Every one of the 122 CSV rows. Sessions stay labeled 20261 versus 20262. Shared-refid events remain one row with concatenated bill_ids. Vote is the recorded token, not a motive. Source is the official LIS bill URL from the CSV.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (109 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
1/29/2026	HB1279	Tax Exemptions	Yea	H Subcommittee recommends reporting with amendment(s) (5-Y 3-N)	LIS
1/29/2026	HB524	Local Taxes	Yea	H Subcommittee recommends reporting (8-Y 0-N)	LIS
1/30/2026	HJ34	Personal Property Tax	Yea	H Agreed to by House (68-Y 25-N 0-A)	LIS
1/30/2026	HB524	Local Taxes	Yea	H Reported from Counties, Cities and Towns (17-Y 4-N)	LIS
1/30/2026	HB1279	Tax Exemptions	Yea	H Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-N)	LIS
2/3/2026	HB163; HB488; HB716; HB960	Tax Administration / Other	Yea	H Read third time and passed House (98-Y 0-N 0-A)	LIS
2/3/2026	HB854	Real Property Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/3/2026	HB474	Real Property Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/4/2026	HB550	Sales & Use Tax	Yea	H Read third time and passed House (60-Y 37-N 0-A)	LIS
2/5/2026	HB1279	Tax Exemptions	Yea	H Read third time and passed House (60-Y 36-N 0-A)	LIS
2/6/2026	HB1142	Tax Administration / Other	Yea	H Reported from Public Safety with substitute and referred to Appropriations (22-Y 0-N)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Uncontested Appropriations Committee Amendments agreed to (90-Y 7-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-5.04 #1h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-14 #2h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Engrossed by House as amended (63-Y 34-N 0-A)	LIS
2/10/2026	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
2/12/2026	HB1372	Tax Exemptions	Yea	H Subcommittee recommends reporting with substitute and referring to Appropriations (5-Y 2-N)	LIS
2/12/2026	HB1372	Tax Exemptions	Yea	H Reported from Labor and Commerce with substitute and referred to Appropriations (13-Y 7-N)	LIS
2/13/2026	HB1142	Tax Administration / Other	Yea	H Read third time and passed House (96-Y 0-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
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
2/20/2026	SB388	Tax Exemptions	Yea	H Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-N)	LIS
2/20/2026	SB314	Local Taxes	Yea	H Reported from Counties, Cities and Towns (16-Y 5-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

Date	Bill	Category	Vote	Recorded action	Source
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
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	Present/Not Voting (X)	H Passed House with substitute (57-Y 39-N 1-A)	LIS
3/4/2026	SB660; SB779	Tax Administration / Other	Yea	H Passed House (97-Y 0-N 0-A)	LIS
3/4/2026	SB660; SB779	Tax Administration / Other	Yea	H Passed House (99-Y 0-N 0-A)	LIS
3/4/2026	SB129	Sector/Excise Tax	Yea	H Passed House with substitute (91-Y 7-N 0-A)	LIS
3/4/2026	HB30	Budget / Appropriations	Nay	H Senate amendments rejected by House (0-Y 92-N 0-A)	LIS
3/4/2026	HB145	Sector/Excise Tax	Nay	H Senate substitute rejected by House (0-Y 93-N 0-A)	LIS
3/4/2026	HB400	Tax Credits/Incentives	Yea	H Senate substitute agreed to by House (70-Y 24-N 0-A)	LIS
3/5/2026	SB302	Sector/Excise Tax	Yea	H Passed House with substitute (95-Y 0-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
3/6/2026	HB854	Real Property Tax	Yea	H Senate substitute agreed to by House (90-Y 5-N 0-A)	LIS
3/6/2026	HB954	Tax Administration / Other	Yea	H Senate substitute agreed to by House (97-Y 0-N 0-A)	LIS
3/6/2026	HB1279	Tax Exemptions	Nay	H Senate substitute rejected by House (0-Y 95-N 0-A)	LIS
3/10/2026	HB1100	Tax Administration / Other	Yea	H Senate substitute agreed to by House (78-Y 19-N 0-A)	LIS
3/13/2026	SB129	Sector/Excise Tax	Yea	H Conference report agreed to by House (88-Y 7-N 0-A)	LIS
3/14/2026	HB145	Sector/Excise Tax	Yea	H Conference report agreed to by House (87-Y 8-N 0-A)	LIS
3/14/2026	HB1279	Tax Exemptions	Nay	H Conference report agreed to by House (54-Y 41-N 0-A)	LIS
3/14/2026	SB388	Tax Exemptions	Nay	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	Nay	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 H0317 tax-universe vote ledger, 122 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 H0317, name token Dan I. Helmer. House District 10 | HD-10 | Fairfax (part) | Democrat is the task identity for this product. Members.csv columns on disk are MBR_HOU, MBR_MBRNO, and MBR_NAME only; they do not print party or district. Official member page: <https://house.vga.virginia.gov/members/H0317>
- Universe = H0317 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 tax-rate census. 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 = 122 (20261 = 109, 20262 = 13). Token mix: Y=115, N=6, X=1, P=0, A=0. Unique tax bills with at least one H0317 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: 47 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, H07V2613148X, H20001V2610312. 20262 unjoined: 26211458, 26211487, 26211490. One unjoined ID is a VOTE.CSV duplicate row with a trailing X on the vote_id (26110458X); the unsuffixed 26110458 does join to HB29 and is not copied onto the suffix row. H07V2613148X (token X) is a VOTE.CSV duplicate row with a trailing X on the vote_id; the unsuffixed H07V2613148 does join to HB1238 (CCT report; not in this tax universe) and is not copied onto the suffix row. 20262 26211458 is VOTE.CSV line 1 (live vote, H0317 Y) with no History_refid; the bill is not guessed. 20262 26211487 is unjoined (token Y) with no History_refid; that row is not a tax-universe 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. 2619915 is Y. It is not X.
- 20262 is HB30 only: 13 Yea. Other Special Session tax bills were not invented. Special I is 13 Yea. Vote 26211488 is Y, not X.
- A Nay on a substitute is not automatically opposition to the underlying bill. HB30 26110806 is N on Senate amendments rejected by House (0-Y 92-N 0-A). HB145 26110807 is N on the Senate-substitute rejection. HB1279 26110881 is N on the Senate-substitute rejection. HB1279 26111245 is N on the conference report agreed to by House (54-Y 41-N 0-A); conference-agreed N is still N. SB388 26111279 is N on the conference report agreed to by House (55-Y 40-N 0-A); conference-agreed N is still N. HB1279 26111389 is N on House concurrence in the Governor's recommendation (62-Y 38-N 0-A); that token is still N. The three HB1279 Nays are three recorded actions and are not flattened. HB145 26111217 is Y on the conference report agreed to by House. SB661 26110685 is X, not N and not Y; 26111306 and 26111310 are Yea; SB661 Nays were not invented. HB1199 is not in this CSV.
- Helmer has one X token in this tax universe: 26110685 (SB661 House passage with substitute). X is not Nay and not Yea. There are 0 P and 0 A. Vote 26110590 is Yea. Vote 26211488 is Yea.
- 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 122. 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 H0317. Manuscript and PDF stems: vpip-helmer-hd10-tax-2026. This file is a client-format intelligence paper. It is not a public posting.

