



VIRGINIA POLITICAL INTELLIGENCE PORTAL

ALFONSO H. LOPEZ

House District 3 | HD-3 | Arlington (part); Alexandria (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

113

Recorded events

47

Tax bills

109

Yea

3

Nay

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Lopez has 113 recorded vote events across 47 tax-related bills: 109 Yea and 3 Nay. There is one Present/Not Voting (X) record and no Present (P) or Abstain (A) records in this tax universe. 2026 Regular (session 20261) accounts for 100 events on 46 tax bills (96 Yea, 3 Nay, 1 X). 2026 Special I (session 20262) accounts for 13 events on one bill, HB30, all Yea.

The record is one-sided on the Yea side. Lopez supported 109 of 113 recorded tax vote events. That arithmetic is not a tax ideology label. The three Nays are version, vehicle, and conference events, not a rate census. Lopez's Nay on 20261 vote 26110806, HB30, is the House rejection of Senate amendments (0-Y 92-N 0-A). That token is N. It is not X. Lopez'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. It is not X. That event is procedural/version, not policy opposition to the underlying bill titled Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Lopez's Nay on 20261 vote 26111306, SB661, is the conference report rejected by House (49-Y 44-N 3-A) on the bill titled Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. That token is N. Lopez recorded Yea on 20261 vote 26110685, House passage with substitute (57-Y 39-N 1-A), and Yea on 20261 vote 26111310, conference report agreed to by House (57-Y 38-N 1-A). Vote 26110685 is not a Nay. Vote 26111310 is not a Nay. This paper does not invent Nays that are not in his CSV. Lopez recorded Yea on 20261 vote 26111279, SB388, conference report agreed to by House (55-Y 40-N 0-A). That event is not a Nay.

The one X is 20261 vote 26110881, HB1279, House rejection of a Senate substitute (0-Y 95-N 0-A). Lopez's token is X. It is not N. It is not Y. X is not Nay and not Yea. That event is procedural/version, not policy opposition to the underlying bill titled Affordable housing; religious organizations and other nonprofit tax-exempt properties. This paper does not copy another member's Nay on this HISTORY sentence onto Lopez.

Interpretive caution. A high Yea rate does not mean Lopez 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 113 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 113 events rather than splitting a single roll call. 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. Lopez has 1 X, 0 P, and 0 A in this tax universe. The one X sits in Tax Exemptions with HB1279.

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	58	57	1	0	0
Tax Administration / Other	14	14	0	0	0
Sector/Excise Tax	10	8	2	0	0
Tax Exemptions	10	9	0	1	0
Real Property Tax	7	7	0	0	0
Local Taxes	4	4	0	0	0
Sales & Use Tax	4	4	0	0	0
Income Tax	2	2	0	0	0
Personal Property Tax	2	2	0	0	0

Tax category	Events	Yea	Nay	X	Not Voting (P/A)	
Tax Credits/Incentives		2	2	0	0	0
Total	113	109	3	1		0

Figure 1. H0239 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	100		46	96	3	1	0
20262 2026 Special I	13		1	13	0	0	0
Combined	113		47	109	3	1	0

Figure 2. Session split of the same 113 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.

2. Nay Votes

Documented Fact. Three Nays. One X. Zero P. Zero A. The X is not listed here. It is named in section 3.

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). Lopez's token is N. It is not X. The House rejected the Senate amendments unanimously. This is a version/vehicle event on a forced budget vehicle, not a standalone tax-rate roll.

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). Lopez's token is N. It is not X. This is a procedural/version vote. The House rejected the Senate substitute unanimously. It is not policy opposition to the underlying bill. Lopez recorded Yea on the other HB145 events in this ledger (House passage and conference report).

Nay: 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). Lopez's token is N. This is one recorded Nay on this bill, not two conference Nays flattened. Lopez recorded Yea on 26110685, House passage with substitute (57-Y 39-N 1-A), and Yea on 26111310, conference report agreed to by House (57-Y 38-N 1-A). Vote 26110685 is not a Nay. Vote 26111310 is not a Nay. This paper does not invent Nays that are not in his CSV.

Analysis. The HB30 Senate-amendments Nay and the HB145 Senate-substitute Nay are procedural/version events. The SB661 conference-rejected Nay is a recorded token on that action. They are not a tax-rate census. HB1279 vote 26110881 is not a Nay. It is X, and it is in section 3.

3. Present/Not Voting (X)

Documented Fact. One Present/Not Voting (X) token. $X \neq N \neq Y$.

X: 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). Lopez's token is X. It is not N. It is not Y. This is a procedural/version vote. The House rejected the Senate substitute unanimously. It is not policy opposition to the underlying bill. This paper does not copy another member's Nay on this HISTORY sentence onto Lopez. Lopez recorded Yea on the other three HB1279 events in this ledger (House passage, conference report, Governor's recommendation).

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.

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. Lopez 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. Lopez 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. Lopez 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. Lopez 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. Lopez 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. Lopez 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. Lopez recorded 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. Lopez 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. Lopez 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. Lopez 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. Lopez 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. Lopez recorded Yea on 2/5/2026, H Read third time and passed House (60-Y 36-N 0-A); Present/Not Voting (X) 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. Lopez 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).

HB1372. Solar energy facilities; prevailing wage & apprenticeship requirements, state & local tax exemption. Lopez 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. Lopez 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. Lopez 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. Lopez 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. Lopez recorded Yea on 2/23/2026, H Passed House (62-Y 35-N 0-A).

HB341. Plastic bag tax; distribution to towns. Lopez 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. Lopez 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. Lopez 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. Lopez recorded 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. Lopez 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. Lopez 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. Lopez recorded Yea on 3/2/2026, H Passed House with amendments (91-Y 6-N 1-A).

SB302. Peanuts; excise tax, sunset extended. Lopez 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. Lopez recorded Yea on 3/3/2026, H Passed House with substitute (57-Y 39-N 1-A); Nay 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. Lopez 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. Lopez 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. Lopez 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. Lopez recorded Yea on 3/6/2026, H Senate substitute agreed to by House (97-Y 0-N 0-A).

Shared-refid block events

Six unique vote_ids attach to more than one tax bill. Each is one KPI event. Titles are concatenated in the CSV with a semicolon-space joiner. Bills are not invented, and the block is not flattened into one bill's recorded position.

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. Lopez 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 Yea on 38 events (committee amendments, floor amendments passed by, 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 N is the unanimous rejection roll. It is not X.

20262 is HB30 only: 13 Yea events, including the conference report agreed to by House (71-Y 22-N 0-A) and House concurrences in Governor's recommendations numbered 1 through 14. 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). Lopez supported 109 of 113 recorded tax-universe events. The three Nays are version, vehicle, and conference 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), and one SB661 conference report rejected by House (49-Y 44-N 3-A). The one X is 26110881 on HB1279, the Senate-substitute rejection (House 0-Y 95-N 0-A). That token is X, not Nay. 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.

Lopez 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 named X row.

Comparative significance. The scarcity of floor policy Nays means differences with other members, if they exist, are more likely to show up in which bills those members oppose, miss, or break on — not in Lopez’s Yea rate. This ledger is behavior, not motive. Vote tokens do not establish why he voted.

Open Question. Version text on the HB145 Senate substitute versus the conference report, the HB1279 Senate substitute (X on 26110881) versus the conference report, the SB661 House substitute (Yea on 26110685) versus the conference-rejected vehicle (Nay on 26111306) versus the conference-agreed vehicle (Yea on 26111310), and the HB30 Senate amendments versus the House-passed vehicle, 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

- HB30 — Lopez’s token on the Senate-amendments rejection (0-Y 92-N 0-A) is N, not X. Do not copy another member’s X on this HISTORY sentence.
- HB145 — Lopez’s token on the Senate-substitute rejection (0-Y 93-N 0-A) is N, not X. Procedural/version, not policy opposition. Compare the House bill, the rejected Senate substitute, and the conference report (87-Y 8-N 0-A).
- HB1279 — Lopez’s token on 26110881, Senate substitute rejected by House (0-Y 95-N 0-A), is X, not N, and not Y. Do not copy another member’s Nay on this HISTORY sentence. Compare the House bill, the Senate substitute, the conference report (54-Y 41-N 0-A), and the Governor’s recommendation (62-Y 38-N 0-A) before assigning substantive meaning to the X.
- SB661 — Lopez’s Nay is 26111306, conference report rejected by House (49-Y 44-N 3-A). His token on 26110685 House passage with substitute is Yea, not Nay. His token on 26111310 conference report agreed to by House is Yea, not Nay. Do not invent a passage-with-substitute Nay or a second conference Nay that is not in his CSV. Compare versions. Do not flatten a later Yea into the Nay.
- SB388 — Lopez’s token on 26111279, conference report agreed to by House (55-Y 40-N 0-A), is Yea. This paper does not invent a conference Nay that is not in his CSV.
- Shared-refid blocks (26110094, 26110289, 26110461, 26110723, 26110724, 2619915) — do not treat a concatenated title as a single-bill position.
- HISTORY join gaps: 46 unjoined 20261 vote_ids and 3 unjoined 20262 vote_ids were not scored as tax. Bills were not guessed.
- 20262 HB30 Governor-recommendation text versus any tax item remains unmapped. Vehicle is not item.

Appendix A. Complete Lopez Tax Vote Ledger

Every one of the 113 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 (100 events)					
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
1/30/2026	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	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
2/17/2026	HB954; HB1008; HB1529	Tax Administration / Other	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/17/2026	HB524	Local Taxes	Yea	H Read third time and passed House (68-Y 28-N 0-A)	LIS
2/17/2026	HB400	Tax Credits/Incentives	Yea	H Read third time and passed House (74-Y 23-N 0-A)	LIS
2/17/2026	HB897	Sales & Use Tax	Yea	H Read third time and passed House (61-Y 34-N 0-A)	LIS
2/17/2026	HB145	Sector/Excise Tax	Yea	H Read third time and passed House (89-Y 8-N 0-A)	LIS
2/20/2026	HB29	Budget / Appropriations	Yea	H Senate amendments agreed to by House (59-Y 35-N 0-A)	LIS
2/23/2026	SB316; SB591; SB649	Tax Administration / Other	Yea	H Passed House with substitute (97-Y 0-N 0-A)	LIS
2/23/2026	SB400	Sales & Use Tax	Yea	H Passed House (62-Y 35-N 0-A)	LIS
2/23/2026	SB597	Tax Administration / Other	Yea	H Passed House (83-Y 14-N 0-A)	LIS
2/23/2026	SB612	Income Tax	Yea	H Passed House (74-Y 23-N 0-A)	LIS
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

Date	Bill	Category	Vote	Recorded action	Source
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
2/26/2026	HB30	Budget / Appropriations	Yea	H Contested committee amendment Item 471 #5h agreed to (95-Y 2-N 0-A)	LIS

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

Date	Bill	Category	Vote	Recorded action	Source
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)					
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 H0239 tax-universe vote ledger, 113 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 H0239, name token Alfonso H. Lopez. House District 3 | HD-3 | Arlington (part); Alexandria (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/H0239>
- Universe = H0239 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 an ideology 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 = 113 (20261 = 100, 20262 = 13). Token mix: Y=109, N=3, X=1, P=0, A=0. Unique tax bills with at least one H0239 token: 47 (20261 = 46, 20262 = 1). 20261 and 20262 are not collapsed in the appendix.
- The Martinez first-pass paper screen of 34/26/33/1 is a different denominator. This ledger was not forced to look like that screen.
- 2025 files and va-member-votes-wide.csv were not used.

- HISTORY join gaps: 46 unjoined unique 20261 vote_ids and 3 unjoined unique 20262 vote_ids cannot be assigned a bill and were not scored as tax. Bills were not invented for those IDs. 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.
- Six shared-refid events concatenate multiple tax bills with “;” and remain one KPI event and one ledger row: 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 Yea. Other Special Session tax bills were not invented.
- 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), not X. HB145 26110807 is N on the Senate-substitute rejection, not X. SB661 26111306 is N on the conference report rejected by House (49-Y 44-N 3-A). SB661 26110685 is Yea on House passage with substitute; that Nay was not invented. SB661 26111310 is Yea on the conference report agreed to by House; a second conference Nay was not invented. SB388 26111279 is Yea on the conference report agreed to by House; a conference Nay was not invented.
- HB1279 26110881 is X on the Senate-substitute rejection (0-Y 95-N 0-A). That token is X, not N, and not Y. X is not Nay and not Yea. This paper does not copy another member’s Nay on this HISTORY sentence onto Lopez. There are 0 P and 0 A; date-clustered Not Voting is not in this file beyond that one X.
- 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 113. 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 H0239. This file is a client-format intelligence paper. It is not a public posting.

