## VIRGINIA POLITICAL INTELLIGENCE PORTAL

# JOHN CHILTON McAULIFF

**House District 30**

## 2026 Tax Policy - Strategic Intelligence Sample

Proof of Concept

| 26 | 32 | 8 | 4 |
|---|---|---|---|
| Tax bills in first-pass corpus | Recorded vote events | Bills deeply classified here | Analytical layers demonstrated |

*Purpose: demonstrate how VPIP moves from a raw vote record to bill intent, legal mechanism, taxpayer effect, counter-position, and campaign-relevant intelligence without overstating the evidence.*

# Executive Intelligence Assessment

**Bottom line.** The original McAuliff tax report correctly established what he voted on, but vote counts alone cannot establish whether a legislator increased, reduced, shifted, preserved, or merely administered a tax burden. This proof-of-concept adds the missing substantive layer: what the bill was designed to do and what the recorded vote actually supported at that stage.

**Why this matters to VPIP.** White Paper v1.4 describes PEAM as a progression from Observation to Identity, Normalization, Relational linkage, Pattern detection, and Assessment. This sample shows that architecture operating on a real legislator record: the vote is the observation; the bill and member are resolved identities; the legislative stage is normalized; bill intent and fiscal direction are assessed; and only then is political meaning considered.

**VOTE -> BILL INTENT -> LEGAL MECHANISM -> TAXPAYER EFFECT -> PATTERN -> COUNTERPOSITION -> STRATEGY**

# 1. Bill Intent & Taxpayer-Impact Method

| Field | VPIP analytical rule |
|---|---|
| **Stated policy purpose** | What the legislation is trying to accomplish, based on official LIS summary/text. |
| **Legal mechanism** | The statutory change: create, repeal, extend, classify, exempt, authorize, cap, or administer. |
| **Fiscal direction** | Direct increase/creation; expanded authority; continuation; relief/reduction; exemption/credit; administrative/neutral; mixed/indeterminate. |
| **Affected party** | Who pays, receives relief, or gains authority. |
| **Recorded vote meaning** | What McAuliff supported or opposed at the exact legislative stage - including substitutes, amendments, and conference reports. |
| **Confidence** | High when official enacted/summary text and the recorded action align; lower when a vote concerns an amendment/substitute whose effect requires version comparison. |

# 2. Deep Classification - Representative McAuliff Tax Bills

## HB550 - Expanded Taxing Authority

| | |
|---|---|
| **McAuliff record** | Nay |
| **Bill intent / mechanism** | Removes a statutory restriction that prevented certain counties from levying an admissions tax when an additional state sales/use tax dedicated to tourism was already imposed. Counties may levy admissions tax up to 10%. |
| **Who is affected** | County admissions/event attendees; county taxing authority |
| **What the vote means** | McAuliff opposed final House passage. |
| **Confidence** | HIGH |

**Official LIS:** [HB550]

## SB400 - Expanded Taxing Authority

| | |
|---|---|
| **McAuliff record** | Nay |

| | |
|---|---|
| **Bill intent / mechanism** | Senate companion to HB550; removes the same limitation on county admissions-tax authority. |
| **Who is affected** | County admissions/event attendees; county taxing authority |
| **What the vote means** | McAuliff opposed House passage, consistent with HB550. |
| **Confidence** | HIGH |

**Official LIS:** SB400

## HB334 - Expanded Taxing Authority

| | |
|---|---|
| **McAuliff record** | Not Voting |
| **Bill intent / mechanism** | Authorizes all counties and cities to impose an additional local sales/use tax up to 1% for school capital projects if approved by referendum; removes the prior limited-locality structure and expiration requirement. |
| **Who is affected** | Consumers in adopting localities; local governments; school capital funding |
| **What the vote means** | No McAuliff position can be inferred from the recorded Not Voting event. |
| **Confidence** | HIGH |

**Official LIS:** HB334

## HB145 - Direct New Tax + Fee

| | |
|---|---|
| **McAuliff record** | Yea* |
| **Bill intent / mechanism** | Replaces the fantasy-contest framework and imposes a 10% tax on operator fantasy-contest revenue plus a 2.6% regulatory fee. |
| **Who is affected** | Fantasy contest operators; state general fund; problem-gambling fund |
| **What the vote means** | McAuliff ultimately voted Yea on the conference report after earlier voting Nay on the Senate substitute. Final-position characterization should use the conference vote, while preserving the substitute disagreement. |
| **Confidence** | HIGH |

**Official LIS:** HB145

## SB302 - Continuation of Existing Tax

| | |
|---|---|
| **McAuliff record** | Yea |
| **Bill intent / mechanism** | Extends the existing $0.25 per 100 pounds peanut excise tax from July 1, 2026 to July 1, 2027. |
| **Who is affected** | Virginia peanut growers/processors subject to existing levy |
| **What the vote means** | McAuliff supported House passage of the extension. |
| **Confidence** | HIGH |

**Official LIS:** SB302

## HB167 - Tax Base Expansion / Exemption Repeal

| | |
|---|---|
| **McAuliff record** | Yea |
| **Bill intent / mechanism** | Eliminates specified state recordation and property-tax exemptions for named Confederate heritage organizations. |
| **Who is affected** | Named organizations losing statutory exemptions |
| **What the vote means** | McAuliff supported House passage; effect is increased tax exposure for a narrow class, not a general tax-rate increase. |
| **Confidence** | HIGH |

**Official LIS:** HB167

### HB557 - Classification / Local Option

| | |
|---|---|
| **McAuliff record** | Yea |
| **Bill intent / mechanism** | Creates a separate tangible-personal-property classification for electric landscaping equipment used in business; locality rate may not exceed the general tangible-personal-property rate. |
| **Who is affected** | Businesses using electric landscaping equipment; local tax administrators |
| **What the vote means** | McAuliff supported House passage. The bill creates classification flexibility but does not itself require a tax increase. |
| **Confidence** | HIGH |

**Official LIS:** HB557

### HB915 - Tax Administration / Relief

| | |
|---|---|
| **McAuliff record** | Yea |
| **Bill intent / mechanism** | Allows localities to extend personal-property tax deadlines for furloughed or unpaid federal employees during a federal shutdown. |
| **Who is affected** | Affected federal employees; local tax administrators |
| **What the vote means** | McAuliff supported House passage; this is relief/administration, not a tax increase. |
| **Confidence** | HIGH |

**Official LIS:** HB915

### HB400 - Tax Credit / Revenue Reduction

| | |
|---|---|
| **McAuliff record** | Yea* |
| **Bill intent / mechanism** | Extends the refundable motion-picture production income-tax credit through 2030 (sunset moves from 2027 to 2031 in enacted text). |
| **Who is affected** | Qualifying production companies; Commonwealth revenue |
| **What the vote means** | McAuliff was Not Voting on initial House passage but later voted Yea to agree to the Senate substitute. Stage-specific treatment is required. |
| **Confidence** | HIGH |

**Official LIS:** HB400

## 3. What the Representative Sample Changes

The deep review immediately breaks the raw "tax bill" bucket into materially different policy directions:

| Policy direction | Examples | McAuliff posture | Meaning |
|---|---|---|---|
| Expanded taxing authority | HB550 / SB400 | Nay | Opposed expansion of county admissions-tax authority. |
| Direct tax / fee creation | HB145 | Final Yea | Supported final framework imposing a 10% operator tax and 2.6% fee. |
| Continuation of existing levy | SB302 | Yea | Supported extending an existing peanut excise tax for one year. |
| Exemption repeal / narrower tax base | HB167 | Yea | Supported removing exemptions for specifically named organizations. |

| | | | |
|---|---|---|---|
| Relief / administration | HB915 | Yea | Supported deadline flexibility for certain federal workers. |
| Tax credit | HB400 | Later Yea | Supported Senate-substitute stage of a refundable tax-credit extension. |

**Preliminary assessment.** This sample does not support a one-dimensional "pro-tax" or "anti-tax" label. It does support a more precise finding: McAuliff has voted differently depending on the tax mechanism. He opposed expansion of county admissions-tax authority, while supporting at least one new sector tax/fee framework, an extension of an existing excise tax, repeal of narrow exemptions, and tax-administration/relief measures.

## 4. Counter-Position Analysis

**Potential opposition claim:** "McAuliff voted for 22 tax measures."

**Counter-position:** The number is descriptively true within the first-pass ledger but analytically incomplete. The bills do not all move taxpayer burden in the same direction, and several recorded events concern substitutes, credits, exemptions, classifications, or administrative relief.

**VPIP evidence test:** The counter-position survives scrutiny. Therefore VPIP should not recommend the raw-count claim as campaign messaging.

## 5. Political Vulnerability & Opposition Strategy

| Finding | Evidence | Salience | Defense strength | Recommended use |
|---|---|---|---|---|
| Supported final fantasy-contest tax + fee framework | High | Medium | Moderate | Usable if sector/gambling taxation is relevant; describe exact 10% tax + 2.6% fee. |
| Supported extension of peanut excise tax | High | Low | Moderate | Factually clean but likely low district salience. |
| Supported repeal of narrow Confederate-organization exemptions | High | Medium | Strong | Policy/cultural issue more than broad taxpayer-burden issue; do not frame as general tax increase. |
| Opposed county admissions-tax expansion twice | High | Medium | N/A | Potentially favorable to McAuliff; important counterevidence to simplistic tax narrative. |
| Raw count of 22 Yea tax events | High count / low meaning | Medium | Strong | Do not use without bill-direction coding. |

## 6. Strongest Evidence-Supported Case

**What survives scrutiny today:** McAuliff does not have a uniform tax posture. In the reviewed sample, he opposed legislation expanding county admissions-tax authority, but supported other measures that created a new sector tax and regulatory fee, continued an existing excise tax, and removed narrow tax exemptions. The defensible political question is therefore not simply how many tax bills he supported, but which kinds of taxpayer burdens he was willing to authorize, preserve, or reject.

**What does not survive scrutiny:** "McAuliff raised taxes 22 times." The current evidence does not establish that. A complete claim requires bill-by-bill direction coding and, for enabling legislation, verification that the authorized tax or charge was actually imposed.

## 7. Accountability Laundering Test

For enabling measures, VPIP separates authorization from implementation and realized burden:

**GENERAL ASSEMBLY AUTHORIZATION -> MEMBER VOTE -> LOCAL AUTHORITY -> LOCAL ADOPTION -> TAX / FEE COLLECTED -> TAXPAYER IMPACT**

**Analytical rule.** A legislator who votes to authorize a tax has not necessarily imposed it. But if the locality later exercises that authority, the state vote is part of the causal accountability chain. VPIP records each stage separately so responsibility cannot be exaggerated or laundered away.

## Source & Evidence Note

This document is a proof-of-concept enhancement to the existing 2026 McAuliff Tax Voting Intelligence Analysis. Vote counts and recorded actions come from the VPIP LIS-derived ledger. Bill intent/mechanism classifications shown here were checked against official Virginia LIS bill text, summaries, or enacted text. This is intentionally a representative deep review, not yet a full reclassification of all 26 bills. A production version should classify every bill and every materially distinct vote stage before calculating a net Taxpayer Burden Profile.

**White Paper alignment:** PEAM Observation -> Identity -> Normalization -> Relational -> Pattern -> Assessment; four-tier claim discipline; strict venue separation; provenance preservation; and explicit disclosure of analytical limits.

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