



VIRGINIA POLITICAL INTELLIGENCE PORTAL

GARRETT MCGUIRE

House District 17 | HD-17 | Fairfax (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

118

Recorded events

46

Tax bills

106

Yea

11

Nay

Combined: 118 events, 46 tax bills, 106 Yea, 11 Nay, 0 Present/Not Voting (X), 0 P, 1 Abstain (A). 20261 Regular: 105 events, 45 tax bills, 93 Yea, 11 Nay, 0 X, 1 A. 20262 Special I: 13 events, 1 bill (HB30 only), 13 Yea. No Special I Nay. No Special I X. There is no X in the scored tax universe. A is not Nay and is not X. The one A is named in the body.

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — McGuire has 118 recorded vote events across 46 tax-related bills: 106 Yea, 11 Nay, 0 Present/Not Voting (X), 0 Present (P), and 1 Abstain (A). 2026 Regular (session 20261) accounts for 105 events on 45 tax bills (93 Yea, 11 Nay, 0 X, 1 A). 2026 Special I (session 20262) accounts for 13 events on one bill, HB30, all Yea. There is no Special I Nay. There is no Special I X. There is no X in the scored tax universe. High Yea is not a higher-tax or lower-tax label.

The record is one-sided on the Yea side. McGuire supported 106 of 118 recorded tax vote events. That arithmetic is not a tax-rate census. The eleven Nays are eleven recorded actions in his H0405 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent a twelfth Nay. The eleven Nays, named and unflattened, are H07002V2610850 on HB1279 (Subcommittee recommends reporting with amendment(s), 5-Y 3-N); H07V2611122 on HB1279 (Reported from Counties, Cities and Towns with amendment(s), 13-Y 8-N); 26110016 on HB1279 (Read third time and passed House, 60-Y 36-N 0-A); H07V2613460 on SB388 (Reported from Counties, Cities and Towns with amendment(s), 13-Y 8-N); 26110806 on HB30 (Senate amendments rejected by House, 0-Y 92-N 0-A); 26110807 on HB145 (Senate substitute rejected by House, 0-Y 93-N 0-A); 26110881 on HB1279 (Senate substitute rejected by House, 0-Y 95-N 0-A); 26111245 on HB1279 (Conference report agreed to by House, 54-Y 41-N 0-A); 26111279 on SB388 (Conference report agreed to by House, 55-Y 40-N 0-A); 26111306 on SB661 (Conference report rejected by House, 49-Y 44-N 3-A); and 26111310 on SB661 (Conference report agreed to by House, 57-Y 38-N 1-A). Votes 26110807 and 26110881 are N for this member. Peers may have X on those HISTORY sentences. This paper does not copy those tokens. A conference-agreed N is still N. The HB145 and HB1279 Senate-substitute Nays are procedural/version, not policy opposition to the underlying bills. The HB30 Nay is a version/vehicle event on a forced budget vehicle. HB1279 is a five-Nay cluster. SB388 is two Nays. SB661 is a conference pair. This CSV has no SB661 committee event. This paper does not invent committee Nays on SB661.

The remaining SB661 event in this ledger is Yea. Vote 26110685 on 3/3/2026, Passed House with substitute (57-Y 39-N 1-A), is Yea. That Yea is not a Nay. This paper does not invent a passage Nay or a committee Nay on SB661.

There are 0 Present/Not Voting (X) tokens in this tax universe. This paper does not invent X rows and does not copy a peer X cluster onto this member. The one Abstain (A) stays A. Vote 26110137 on HB958, Read third time and passed House (96-Y 1-N 1-A) on 2/10/2026, is A. He is the 1-A on that roll. A is not Nay. A is not X. A is not Yea. A is not absence. This paper does not treat 26110137 as a twelfth Nay.

Interpretive caution. A high Yea rate does not mean McGuire uniformly favored higher taxes or lower taxes. The captured bills include relief, exemptions, credits, classifications, local taxing authority, administrative changes, committee rolls, and budget vehicles with very different fiscal effects. Fifty-eight of the 118 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 118 events rather than splitting a single roll call. All six shared-refid events are Yea, including 26110723. Budget vehicles sit in Budget / Appropriations because this filter forces HB29/HB30. X is a recorded Present/Not Voting token. It is not Nay, and it is not absence. There are 0 X, 0 P, and 1 A. The eleven Nays sit in Tax Exemptions (five HB1279 actions and two SB388 actions), Sector/Excise Tax (HB145 26110807 and two SB661 conference actions), and Budget / Appropriations (HB30 26110806). The one A sits in Income Tax (HB958 26110137). There is no scored X.

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	11	4	7	0		0
Sector/Excise Tax	10	7	3	0		0
Local Taxes	7	7	0	0		0
Real Property Tax	7	7	0	0		0
Sales & Use Tax	4	4	0	0		0
Income Tax	2	1	0	0		1
Personal Property Tax	2	2	0	0		0
Tax Credits/Incentives	2	2	0	0		0
Total	118	106	11	0		1

Figure 1. H0405 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	105		45	93	11	0	0
20262 2026 Special I	13		1	13	0	0	0
Combined	118		46	106	11	0	0

Figure 2. Session split of the same 118 events. What it is: 20261 versus 20262 arithmetic on unique (session, vote_id) rows. What it is not: a collapse of Special I into Regular. 20262 is HB30 only: 13 Yea.

2. Nay Votes

Documented Fact. Eleven Nays. Zero X. Zero P. One A. The one A token is not listed here. It is named in section 3. The eleven Nays named below are McGuire's H0405 CSV tokens. Those are separate recorded actions. This paper does not invent a twelfth Nay. This paper does not invent SB661 committee Nays. McGuire recorded Yea on House passage of SB661 with substitute.

Nay: HB1279 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Five recorded Nays on the same bill, not one Nay flattened:

Vote H07002V2610850 on 1/29/2026. Official recorded action: H Subcommittee recommends reporting with amendment(s) (5-Y 3-N). McGuire's token is N. This is a subcommittee Nay.

Vote H07V2611122 on 1/30/2026. Official recorded action: H Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-N). McGuire's token is N. This is a committee Nay.

Vote 26110016 on 2/5/2026. Official recorded action: H Read third time and passed House (60-Y 36-N 0-A). McGuire's token is N. This is a floor-passage Nay.

Vote 26110881 on 3/6/2026. Official recorded action: H Senate substitute rejected by House (0-Y 95-N 0-A). McGuire's token is N. This is a procedural/version vote. The House rejected the Senate substitute unanimously. It is not policy opposition to the underlying bill. Peers may have X on this HISTORY sentence. This paper does not copy those tokens.

Vote 26111245 on 3/14/2026. Official recorded action: H Conference report agreed to by House (54-Y 41-N 0-A). McGuire's token is N. A conference-agreed N is still N on that recorded action.

Vote 26111389 on 4/22/2026 is Yea: H House concurred in Governor's recommendation (62-Y 38-N 0-A). That Yea is not these Nays. Those six recorded actions remain six recorded actions.

Nay: SB388 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Two recorded Nays on the same bill, not one Nay flattened:

Vote H07V2613460 on 2/20/2026. Official recorded action: H Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-N). McGuire's token is N. This is a committee Nay.

Vote 26111279 on 3/14/2026. Official recorded action: H Conference report agreed to by House (55-Y 40-N 0-A). McGuire's token is N. A conference-agreed N is still N on that recorded action.

Vote 26110528 on 2/25/2026 is Yea: H Passed House with amendments (61-Y 37-N 0-A). Vote 26111431 on 4/22/2026 is Yea: H House concurred in Governor's recommendation (62-Y 36-N 0-A). Those Yea tokens are not these Nays.

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

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). McGuire's token is N. This is a procedural/version vote. The House rejected the Senate substitute unanimously. It is not policy opposition to the underlying bill. Peers may have X on this HISTORY sentence. This paper does not copy those tokens. McGuire recorded Yea on House passage (89-Y 8-N 0-A), vote 26110434, and Yea on the conference report agreed to by House (87-Y 8-N 0-A), vote 26111217. Those Yea tokens are not this Nay.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Two recorded conference Nays on the same bill, not one Nay flattened:

Vote 26111306 on 3/14/2026. Official recorded action: H Conference report rejected by House (49-Y 44-N 3-A). McGuire's token is N.

Vote 26111310 on 3/14/2026. Official recorded action: H Conference report agreed to by House (57-Y 38-N 1-A). McGuire's token is N. A conference-agreed N is still N on that recorded action.

Vote 26110685 on 3/3/2026 is Yea: H Passed House with substitute (57-Y 39-N 1-A). That Yea is not a Nay. This CSV has no SB661 committee event. This paper does not invent a committee Nay or a passage Nay.

Analysis. Two of the eleven Nays are Senate-substitute rejections (HB145 26110807 and HB1279 26110881). Those are procedural/version events. One Nay is HB30 26110806, Senate amendments rejected by House (0-Y 92-N 0-A). That is a version/vehicle event on a forced budget vehicle. Five Nays are the HB1279 cluster (subcommittee, committee, floor passage, Senate substitute, and conference). Two Nays are SB388 (committee and conference). Two Nays are the SB661 conference pair. They are not a tax-rate census. This paper does not invent SB661 committee Nays. The one A is not a twelfth Nay. There is no scored X.

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

Documented Fact. Zero Present/Not Voting (X) tokens. One Abstain (A). Zero Present (P). X is not N. X is not Y. X is not absence. A is not N. A is not X. A is not Y. A is not absence. This paper does not invent X rows, and it does not copy a peer X cluster onto this member. There is no Special I X in the scored tax universe.

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

There are 0 Present (P) tokens and 0 Present/Not Voting (X) tokens. 20262 unjoined 26211490 is Y, not X, and unjoined; it is not scored as a Special I tax event. Date-clustered Not Voting is not present as a Special I X cluster in this scored file. Special I is 13 Yea. This paper does not write a Special I 1 Yea plus 12 X cluster onto this member.

4. Real & Personal Property Tax

Titles below are the official LIS short titles. The one-line description of what each bill does is that title. Votes cite official HISTORY text. Shared-refid property titles (HB1358, SB649, HB960) are listed once in section 7 with their block events so a single roll call is not narrated twice. The HB854 Senate-substitute token on 26110865 is Yea.

HB175. Real property; tax exemption, surviving spouses of members of Armed Forces who died in line of duty. McGuire 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. McGuire 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. McGuire 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. McGuire 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. McGuire 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. McGuire 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. McGuire recorded Yea on 1/30/2026, H Agreed to by House (68-Y 25-N 0-A).

5. Income Tax, Credits & Exemptions

HB1279 tokens named in section 2 remain those recorded actions. Five of six HB1279 events are Nays. The Senate-substitute token on HB1279 26110881 is N. That Nay is procedural/version. The conference token on HB1279 26111245 is N. A conference-agreed N is still N. The Governor's-recommendation token on 26111389 is Yea. SB388 has two Nays (committee and conference) named in section 2. The House-passage token on SB388 26110528 is Yea. The Governor's-recommendation token on 26111431 is Yea. HB400 26110809, Senate substitute agreed to by House (70-Y 24-N 0-A), is Yea. HB958 26110137 is Abstain (A), named in section 3. A is not Nay and is not X.

HB958. Income tax, corporate; taxable income, net operating loss. McGuire recorded Abstain 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. McGuire 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. McGuire 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. McGuire 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. McGuire recorded Nay on 1/29/2026, H Subcommittee recommends reporting with amendment(s) (5-Y 3-N); Nay on 1/30/2026, H Reported from Counties, Cities and Towns with amendment(s) (13-Y 8-N); Nay 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); 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. McGuire recorded Nay 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).

6. Sales, Use & Local Taxation

The HB524 subcommittee token on H07002V2610851 is Yea. The Counties, Cities and Towns report on H07V2611115 is Yea. The House-passage token on 26110290 is Yea. The SB314 Counties, Cities and Towns report on H07V2613466 is Yea. The House-passage token on 26110524 is Yea. The HB897 House-passage token on 26110396 is Yea.

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

HB341. Plastic bag tax; distribution to towns. McGuire 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. McGuire 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. McGuire 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. McGuire 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

SB661 tokens in this ledger are one Yea on House passage with substitute (26110685) and two Nays on the conference actions named in section 2. This paper does not invent SB661 committee Nays. The HB145 Senate-substitute token on 26110807 is N, named in section 2, and remains procedural/version. The HB145 House-passage token on 26110434 is Yea. The HB145 conference token on 26111217 is Yea. The SB302 House-passage token on 26110816 is Yea. The HB954 Senate-substitute token on 26110870 is Yea.

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

SB302. Peanuts; excise tax, sunset extended. McGuire 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. McGuire 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); Nay 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. McGuire 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. McGuire 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. McGuire recorded Yea on 2/13/2026, H Read third time and passed House (96-Y 0-N 0-A).

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

HB1529. Tax Commissioner; information sharing, eligibility for medical assistance. McGuire recorded Yea on 2/10/2026, H Subcommittee recommends reporting (8-Y 0-N); Yea on 2/12/2026, H Reported from Health and Human Services (21-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 26110723: 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915. Peers may have X on 26110723. This paper does not copy those tokens. McGuire is Y.

Yea on 20261 2619915 (2/3/2026): HB163; HB488; HB716; HB960 â 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 â 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 â 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 â 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 â 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 â 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. McGuire 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). The unsuffixed 26110458 joins HB29. The trailing-X duplicate 26110458X is unjoined and is not scored as tax.

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 a version/vehicle event. It is N for this member. Peers may have X on 26110806. This paper does not copy those tokens.

20262 is HB30 only: 13 events, all Yea. Vote 26211488, conference report agreed to by House (71-Y 22-N 0-A), is Yea. The remaining twelve events are House concurrences in Governor's recommendations numbered 1 through 14, all Yea: 26211491, 26211492, 26211493, 26211494, 26211495, 26211496, 26211497, 26211498, 26211499, 26211500, 26211501, and 26211502. There is no Special I Nay. There is no Special I X in the scored tax universe. This paper does not write a Special I 1 Yea plus 12 X cluster onto this member. Do not invent other Special Session tax bills. Vehicle is not item. The complete recorded actions are in Appendix A.

9. Intelligence Assessment

Evidence-supported characterization (Analysis). McGuire supported 106 of 118 recorded tax-universe events. The eleven Nays are eleven recorded actions: five HB1279 Nays (H07002V2610850 subcommittee, 5-Y 3-N; H07V2611122 committee, 13-Y 8-N; 26110016 floor passage, 60-Y 36-N 0-A; 26110881 Senate substitute rejected, 0-Y 95-N 0-A; 26111245 conference report agreed, 54-Y 41-N 0-A), two SB388 Nays (H07V2613460 committee, 13-Y 8-N; 26111279 conference report agreed, 55-Y 40-N 0-A), one HB30 Senate-amendments rejection (26110806, House 0-Y 92-N 0-A), one HB145 Senate-substitute rejection (26110807, House 0-Y 93-N 0-A), and two SB661 conference Nays (26111306 conference report rejected, 49-Y 44-N 3-A; 26111310 conference report agreed, 57-Y 38-N 1-A). The two Senate-substitute Nays are procedural/version. The HB30 Nay is a version/vehicle event on a forced budget vehicle. A conference-agreed N is still N. House passage of SB661 with substitute on 26110685 is Yea. This CSV has no SB661 committee event. This paper does not invent committee Nays. Because the universe includes tax relief, exemptions, credits, classifications, taxing-authority measures, administrative changes, committee rolls, and budget vehicles, the record is better described as broad support for the House majority tax-policy agenda represented in this corpus than as a higher-tax or lower-tax posture.

McGuire has zero X tokens in this tax universe, zero Present (P) tokens, and one Abstain (A) token. X is not Nay and is not absence. A is not Nay and is not X. The one A is 26110137 on HB958 (House passage, 96-Y 1-N 1-A). He is the 1-A on that roll. There is no Special I X cluster in the scored tax universe. Special I is 13 Yea on HB30. Shared-refid events 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915 are Yea, including 26110723.

Comparative significance. Differences with other members, if they exist, are more likely to show up in which bills those members oppose, miss, or break on — including McGuire's Nay on 26110806, 26110807, and 26110881 where peers may have X, his five-Nay HB1279 cluster, his two SB388 Nays, his SB661 conference pair where House passage on 26110685 is Yea, his Abstain on HB958 26110137, and his Yea on shared-refid 26110723 where some peers recorded X. This ledger is behavior, not motive. Vote tokens do not establish why he voted. This ledger is H0405 only.

Open Question. Version text on the HB145 and HB1279 Senate substitutes versus the later conference reports is not compared in this paper. Conference-report text on HB1279 26111245, SB388 26111279, and SB661 26111306 and 26111310 is not lined in this paper. Senate-amendment text on 20261 HB30 26110806 is not lined to any single tax item. Governor-recommendation text on 20262 HB30 is not lined to any single tax item. Why the HB958 token on 26110137 is A while the House roll is 96-Y 1-N 1-A is not established by the vote file beyond the recorded token.

10. Priority Follow-Up Research

- HB1279 — Keep the five Nays as five recorded actions (H07002V2610850 subcommittee; H07V2611122 committee; 26110016 floor passage; 26110881 Senate substitute rejected, procedural/version; 26111245 conference report agreed). A conference-agreed N is still N. Governor's recommendation on 26111389 is Yea. Do not flatten the five Nays into one Nay. Peers may have X on 26110881. Do not copy those tokens.
- SB388 — Keep the two Nays as two recorded actions (H07V2613460 committee; 26111279 conference report agreed). House passage with amendments on 26110528 is Yea. Governor's recommendation on 26111431 is Yea. Do not flatten the two Nays into one Nay.
- SB661 — Keep the two conference Nays as two recorded actions (26111306 conference rejected; 26111310 conference agreed). House passage with substitute on 26110685 is Yea. Do not flatten the two Nays into one Nay. Do not invent a committee Nay or a passage Nay. This CSV has no SB661 committee event.
- HB145 — McGuire's token on the Senate-substitute rejection (0-Y 93-N 0-A), vote 26110807, is N. Procedural/version, not policy opposition. Peers may have X on this HISTORY sentence. Do not copy those tokens. House passage on 26110434 is Yea. Conference report agreed on 26111217 (87-Y 8-N 0-A) is Yea, not X.
- HB30 Regular — McGuire's token on the Senate-amendments rejection (0-Y 92-N 0-A), vote 26110806, is N. Version/vehicle, not a tax-rate roll. Peers may have X on this HISTORY sentence. Do not copy those tokens. The other 38 Regular-session HB30 events are Yea.
- HB958 — The token on 26110137 is A, not N and not X. He is the 1-A on House passage (96-Y 1-N 1-A). Do not treat that A as a twelfth Nay.
- 20262 HB30 — All 13 scored Special I events are Yea, including 26211488 conference report agreed to by House (71-Y 22-N 0-A) and Governor-recommendation votes 26211491 through 26211502. There is no Special I X cluster in the scored tax universe. This paper does not write a 1 Yea plus 12 X cluster onto this member. Unjoined 26211490 is Y, not X, and unjoined; it is not scored as tax.
- Shared-refid blocks (26110094, 26110289, 26110461, 26110723, 26110724, 2619915) — all six are Yea, including 26110723. Do not treat a concatenated title as a single-bill position. Do not copy a peer X onto 26110723.
- HISTORY join gaps: 44 unjoined 20261 vote_ids and 3 unjoined 20262 vote_ids were not scored as tax. Bills were not guessed. 26110458X is a trailing-X duplicate; unsuffixed 26110458 joins HB29. H07V2613148X is a trailing-X duplicate with token Y; unsuffixed H07V2613148 joins HB1238, which is not in this tax universe. This paper does not invent a tax bill from that suffix row. Unjoined 26110815 and 26110830 are Y for this member and unjoined; they are not scored as tax.
- 20262 HB30 Governor-recommendation text versus any tax item remains unmapped. Vehicle is not item.

Appendix A. Complete McGuire Tax Vote Ledger

Every one of the 118 CSV rows. Sessions stay labeled 20261 versus 20262. Shared-refid events remain one row with concatenated bill_ids. Vote is the recorded token, not a motive. Source is the official LIS bill URL from the CSV. This ledger is H0405 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 â 2026 Regular (105 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
1/29/2026	HB1279	Tax Exemptions	Nay	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	Nay	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	Nay	H Read third time and passed House (60-Y 36-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Uncontested Appropriations Committee Amendments agreed to (90-Y 7-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-5.04 #1h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-14 #2h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Engrossed by House as amended (63-Y 34-N 0-A)	LIS
2/10/2026	HB1180; HB1358	Tax Administration / Other	Yea	H Read third time and passed House (98-Y 0-N 0-A)	LIS
2/10/2026	HB167	Tax Exemptions	Yea	H Read third time and passed House (62-Y 35-N 0-A)	LIS
2/10/2026	HB557	Personal Property Tax	Yea	H Read third time and passed House (62-Y 35-N 0-A)	LIS
2/10/2026	HB915	Local Taxes	Yea	H Read third time and passed House (68-Y 30-N 0-A)	LIS
2/10/2026	HB1100	Tax Administration / Other	Yea	H Read third time and passed House (85-Y 13-N 0-A)	LIS
2/10/2026	HB29	Budget / Appropriations	Yea	H Read third time and passed House (63-Y 35-N 0-A)	LIS
2/10/2026	HB958	Income Tax	Abstain	H Read third time and passed House (96-Y 1-N 1-A)	LIS
2/10/2026	HB1529	Tax Administration / Other	Yea	H Subcommittee recommends reporting (8-Y 0-N)	LIS
2/12/2026	HB1529	Tax Administration / Other	Yea	H Reported from Health and Human Services (21-Y 0-N)	LIS
2/13/2026	HB1142	Tax Administration / Other	Yea	H Read third time and passed House (96-Y 0-N 0-A)	LIS
2/17/2026	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

Date	Bill	Category	Vote	Recorded action	Source
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	Nay	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
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

Date	Bill	Category	Vote	Recorded action	Source
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	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	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

Date	Bill	Category	Vote	Recorded action	Source
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	Nay	H Conference report rejected by House (49-Y 44-N 3-A)	LIS
3/14/2026	SB661	Sector/Excise Tax	Nay	H Conference report agreed to by House (57-Y 38-N 1-A)	LIS
4/22/2026	HB1100	Tax Administration / Other	Yea	H House concurred in Governor's recommendation (73-Y 25-N 0-A)	LIS
4/22/2026	HB1279	Tax Exemptions	Yea	H House concurred in Governor's recommendation (62-Y 38-N 0-A)	LIS
4/22/2026	SB181	Real Property Tax	Yea	H House concurred in Governor's recommendation (65-Y 31-N 0-A)	LIS
4/22/2026	SB388	Tax Exemptions	Yea	H House concurred in Governor's recommendation (62-Y 36-N 0-A)	LIS
4/22/2026	SB597	Tax Administration / Other	Yea	H House concurred in Governor's recommendation (76-Y 20-N 0-A)	LIS
2026 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 H0405 tax-universe vote ledger, 118 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 H0405, name token Garrett McGuire. House District 17 | HD-17 | 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/H0405> This ledger is H0405 only.

- Universe = H0405 token in VOTE.CSV joined to a bill that passes build_taxes.is_tax_bill (imported, not rewritten): keyword plus Title 58.1 summary plus forced budget vehicles (HB29/HB30/SB29/SB30/(HB|SB)600x), minus land-use-only data-center false positives. High Yea is not a higher-tax or lower-tax label. Budget vehicles and version votes sit in the same filter. Counties, Cities and Towns (H07) committee and subcommittee vote_ids, and Health and Human Services (H24) committee and subcommittee vote_ids, sit in the same filter when they join HISTORY.
- Join: vote_id.strip() == History_refid.strip(). Unique events are counted as (session, vote_id). CSV rows = 118 (20261 = 105, 20262 = 13). Token mix: Y=106, N=11, X=0, P=0, A=1. Unique tax bills with at least one H0405 token: 46 (20261 = 45, 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: 44 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, 2619810, 2619818, 2619819, 2619823, 2619825, 2619839, 2619860, 2619878, 2619885, 2619914, 2619967, 2619982, H07V2613148X. 20262 unjoined: 26211458, 26211487, 26211490. 26110458X (token=Y) is a VOTE.CSV duplicate row with a trailing X on the vote_id. The unsuffixed 26110458 does join to HB29 and is not copied onto the suffix row. H07V2613148X (token=Y) 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). This paper does not invent a tax bill from that suffix row. 20262 26211458 is VOTE.CSV line 1 (live vote, H0405 Y) with no History_refid; the bill is not guessed. 20262 26211487 is unjoined (token Y). 20262 26211490 is unjoined (token Y, not X) and is not scored as tax. Unjoined 26110815 and 26110830 are Y for this member and unjoined; they are not scored as tax.
- Six shared-refid events concatenate multiple tax bills with ";" and remain one KPI event and one ledger row, all Yea: 26110094 HB1180; HB1358; 26110289 HB954; HB1008; HB1529; 26110461 SB316; SB591; SB649; 26110723 SB660; SB779; 26110724 SB660; SB779; 2619915 HB163; HB488; HB716; HB960. Vote 26110723 is Y.
- 20262 is HB30 only: 13 events, all Yea (26211488 and 26211491 through 26211502). Other Special Session tax bills were not invented. Unjoined 26211490 is not backfilled. There is no Special I X cluster in the scored tax universe.
- A token on a substitute is the recorded token on that action. HB145 26110807 and HB1279 26110881 are N on Senate substitute rejected by House. Those Nays are procedural/version. HB30 26110806 is N on Senate amendments rejected by House (0-Y 92-N 0-A). McGuire's eleven Nays are H07002V2610850, H07V2611122, 26110016, H07V2613460, 26110806, 26110807, 26110881, 26111245, 26111279, 26111306, and 26111310 only. House passage of SB661 on 26110685 is Yea. This CSV has no SB661 committee event.
- X is X. It is not Nay and not Yea. It is not absence. There are 0 scored X tokens. Votes 26110807 and 26110881 are N, not X. A is A. It is not Nay and not X. The one scored A token is 26110137 on HB958. There are 0 P.
- Category labels are title-derived. Residual Tax Administration / Other is used when a title does not clearly fit a Martinez bucket, including the six mixed shared-refid events. Counts sum to 118. 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 H0405. Manuscript and PDF stems: vpip-mcguire-hd17-tax-2026. This file is a client-format intelligence paper. It is not a public posting.

