



VIRGINIA POLITICAL INTELLIGENCE PORTAL

SAM RASOUL

House District 38 | HD-38 | City of Roanoke (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

114

Recorded events

46

Tax bills

91

Yea

9

Nay

Fourteen Present/Not Voting (X) tokens sit under this KPI strip: 20261 votes H24001V2612632 (HB1529) and 26110458 (HB29); 20262 votes 26211491 through 26211502 (HB30 Governor-recommendation Nos. 3-5, 1, 2, 6.1, 7-14). Combined: 114 events, 46 tax bills, 91 Yea, 9 Nay, 14 X, 0 P, 0 A. 20261 Regular: 101 events, 45 tax bills, 90 Yea, 9 Nay, 2 X. 20262 Special I: 13 events, 1 bill (HB30 only), 1 Yea plus 12 X. X is not Nay and is not absence. The Special I X cluster is twelve recorded Present/Not Voting tokens on 6/29/2026. It is not hidden.

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Rasoul has 114 recorded vote events across 46 tax-related bills: 91 Yea, 9 Nay, and 14 Present/Not Voting (X). There are no Present (P) and no Abstain (A) records in this tax universe. 2026 Regular (session 20261) accounts for 101 events on 45 tax bills (90 Yea, 9 Nay, 2 X). 2026 Special I (session 20262) accounts for 13 events on one bill, HB30: 1 Yea and 12 X. The Special I X cluster is twelve Governor-recommendation votes on 6/29/2026. It is not hidden. The one Special I Yea is 26211488, conference report agreed to by House (71-Y 22-N 0-A). High Yea is not a higher-tax or lower-tax label. High X is not absence and is not Nay.

The Regular-session record is one-sided on the Yea side. Rasoul supported 91 of 114 recorded tax vote events. That arithmetic is not a tax-rate census. The nine Nays are nine recorded actions in his H0266 CSV. They are not flattened into one Nay. They are not copied from another member. The nine Nays, named and unflattened, are 26110305 on HB400 (Read third time and passed House, 74-Y 23-N 0-A); 26110475 on SB612 (Passed House, 74-Y 23-N 0-A); 26110685 on SB661 (Passed House with substitute, 57-Y 39-N 1-A); 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); 26110809 on HB400 (Senate substitute agreed to by House, 70-Y 24-N 0-A); 26110881 on HB1279 (Senate substitute rejected by House, 0-Y 95-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). HB400 appears twice as N: House passage and Senate-substitute agreed. Vote 26110809 is N on Senate substitute agreed to by House. It is not a Senate-substitute rejection. This paper does not call 26110809 a procedural Senate-sub rejection. SB661 is three Nays: House passage with substitute plus the conference pair. A conference-agreed N is still N. The HB145 and HB1279 Senate-substitute Nays are procedural/version. The HB30 Nay is a version/vehicle event on a forced budget vehicle. This paper does not invent a tenth Nay.

Fourteen X tokens stay X. They are not flattened to N and they are not treated as absence. Two sit in 20261: H24001V2612632 on HB1529 subcommittee recommends reporting (8-Y 0-N); and 26110458 on HB29 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. Twelve sit in 20262: 26211491 through 26211502, House concurrences in Governor's recommendation Nos. 3, 4, and 5; 1; 2; 6.1; 7; 8; 9; 10; 11; 12; 13; and 14, all X. 20262 unjoined 26211490 is X but unjoined. It is not scored as tax. The bill was not guessed. Do not flatten the twelve Special I X tokens into the one Special I Yea.

Interpretive caution. A high Yea rate does not mean Rasoul 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 114 events are HB29/HB30 budget-vehicle rolls. Vehicle is not item. A high X count is not absence. The twelve Special I X tokens are recorded Present/Not Voting tokens on Governor-recommendation rolls. They are not missing votes and they are not Nays.

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 114 events rather than splitting a single roll call. All six shared-refid events are Yea: 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915. Budget vehicles sit in Budget / Appropriations because this filter forces HB29/HB30. X is a recorded Present/Not Voting token. It is not Nay, and it is not absence. There are 14 X, 0 P, and 0 A. Thirteen of the 14 X tokens sit in Budget / Appropriations (one 20261 HB29 Senate-amendments agreement plus twelve 20262 Governor-recommendation votes). One sits in Tax Administration / Other (HB1529 H24001V2612632). The nine Nays sit in Tax Credits/Incentives (two HB400 actions), Income Tax

(SB612), Sector/Excise Tax (three SB661 actions and HB145 26110807), Budget / Appropriations (HB30 26110806), and Tax Exemptions (HB1279 26110881).

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	58	44	1	13	0
Tax Administration / Other	17	16	0	1	0
Sector/Excise Tax	10	6	4	0	0
Tax Exemptions	8	7	1	0	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	1	1	0	0
Personal Property Tax	2	2	0	0	0
Tax Credits/Incentives	2	0	2	0	0
Total	114	91	9	14	0

Figure 1. H0266 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	101		45	90	9	2	0
20262 2026 Special I	13		1	1	0	12	0
Combined	114		46	91	9	14	0

Figure 2. Session split of the same 114 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: 1 Yea (26211488) plus 12 X.

2. Nay Votes

Documented Fact. Nine Nays. Fourteen X. Zero P. Zero A. The fourteen X tokens are not listed here. They are named in section 3. The nine Nays named below are Rasoul's H0266 CSV tokens. HB400 appears twice as N. SB661 appears three times as N. SB612 appears once as N. HB30 appears once as N. HB145 appears once as N. HB1279 appears once as N. Those are separate recorded actions. This paper does not flatten HB400 into one Nay. This paper does not flatten SB661 into one Nay. This paper does not invent a tenth Nay.

Nay: HB400 — Motion picture production; increases aggregate cap on tax credit, extends sunset. Vote 26110305 on 2/17/2026. Official recorded action: H Read third time and passed House (74-Y 23-N 0-A). Rasoul's token is N. This is a floor-passage Nay. It is the first of two HB400 Nays.

Nay: SB612 — Motion picture production; extends income tax credit sunset. Vote 26110475 on 2/23/2026. Official recorded action: H Passed House (74-Y 23-N 0-A). Rasoul's token is N. This is a floor-passage Nay on the companion credit sunset vehicle. It is not an HB400 Nay.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote 26110685 on 3/3/2026. Official recorded action: H Passed House with substitute (57-Y 39-N 1-A). Rasoul's token is N. This is a floor passage Nay on the House-substitute vehicle. It is the first of three SB661 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). Rasoul'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. Rasoul 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). Rasoul'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. Rasoul 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: HB400 — Motion picture production; increases aggregate cap on tax credit, extends sunset. Vote 26110809 on 3/4/2026. Official recorded action: H Senate substitute agreed to by House (70-Y 24-N 0-A). Rasoul's token is N. This is N on Senate substitute agreed to by House. It is not a Senate-substitute rejection. It is not a procedural rejection. Name the HISTORY text: Senate substitute agreed to by House. This is the second of two HB400 Nays. Peers may have Yea on this HISTORY sentence. This paper does not copy those tokens.

Nay: HB1279 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote 26110881 on 3/6/2026. Official recorded action: H Senate substitute rejected by House (0-Y 95-N 0-A). Rasoul'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. Rasoul recorded Yea on House passage (60-Y 36-N 0-A), vote 26110016; Yea on conference report agreed to by House (54-Y 41-N 0-A), vote 26111245; and Yea on House concurrence in the Governor's recommendation (62-Y 38-N 0-A), vote 26111389. Those Yea tokens are not this Nay.

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). Rasoul's token is N. This is the second of three SB661 Nays. It is a recorded token on the rejected conference report. It is not the House-substitute passage Nay.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote 26111310 on 3/14/2026. Official recorded action: H Conference report agreed to by House (57-Y 38-N 1-A). Rasoul's token is N. Conference-agreed N is still N on that action. This is the third of three SB661 Nays. It is not the conference-rejected Nay on 26111306. This paper does not flatten those three recorded actions into one Nay.

Analysis. Two of the nine 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. Two Nays are HB400: House passage (26110305) and Senate substitute agreed to by House (26110809). Vote 26110809 is not a procedural Senate-sub rejection. One Nay is SB612 House passage (26110475). Three Nays are SB661: House passage with substitute, conference report rejected, and conference report agreed. Conference-agreed N is still N. Floor-passage N is still N. They are not a tax-rate census. The fourteen X tokens are not a tenth Nay.

3. Present/Not Voting (X)

Documented Fact. Fourteen Present/Not Voting (X) tokens. X is not N. X is not Y. X is not absence. Those fourteen X tokens sit in his CSV. This paper does not invent additional X rows, and it does not copy a peer Y or N onto these events. Two sit in 20261. Twelve sit in 20262. The Special I X cluster is the recorded story on the Governor-recommendation rolls. It is not hidden.

X: HB1529 — Tax Commissioner; information sharing, eligibility for medical assistance. Vote H24001V2612632 on 2/10/2026. Official recorded action: H Subcommittee recommends reporting (8-Y 0-N). Rasoul's token is X. It is not N. It is not Y. Rasoul recorded Yea on the Health and Human Services report (21-Y 0-N), vote H24V2612982. The shared-refid House-passage block on 26110289 that includes HB1529 is Yea. The subcommittee token is X.

X: HB29 — Budget Bill. Vote 26110458 on 2/20/2026. Official recorded action: H Senate amendments agreed to by House (59-Y 35-N 0-A). Rasoul's token is X. It is not N. It is not Y. The unsuffixed 26110458 joins HB29. The trailing-X duplicate 26110458X is unjoined and is not scored as tax. Rasoul recorded Yea on the other five of six 20261 HB29 events in this ledger, including House passage (63-Y 35-N 0-A).

X: HB30 Special I Governor-recommendation cluster. Twelve recorded Present/Not Voting tokens on 6/29/2026. All twelve stay X. They are not Nays and they are not absences. The one Special I Yea among the 13 scored 20262 events is 26211488, conference report agreed to by House (71-Y 22-N 0-A) on 6/22/2026. It is not one of these twelve. Do not flatten these twelve X tokens into that Yea.

- 26211491 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 3, 4, and 5 (88-Y 0-N 0-A). Token X.
- 26211492 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 1 (57-Y 33-N 0-A). Token X.
- 26211493 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 2 (65-Y 25-N 0-A). Token X.
- 26211494 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 6.1 (65-Y 23-N 0-A). Token X.
- 26211495 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 7 (63-Y 24-N 0-A). Token X.
- 26211496 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 8 (90-Y 0-N 0-A). Token X.
- 26211497 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 9 (62-Y 28-N 0-A). Token X.
- 26211498 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 10 (74-Y 14-N 0-A). Token X.
- 26211499 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 11 (76-Y 9-N 0-A). Token X.
- 26211500 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 12 (62-Y 28-N 0-A). Token X.
- 26211501 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 13 (57-Y 33-N 0-A). Token X.
- 26211502 HB30 on 6/29/2026. H House concurred in Governor's recommendation No. 14 (56-Y 34-N 0-A). Token X.

There are 0 Present (P) and 0 Abstain (A) tokens. 20262 unjoined 26211490 is X but unjoined. It is not in this tax CSV. The bill was not guessed, and that row is not scored as a thirteenth Special I tax X. Date-clustered Not Voting in Special I is this named twelve-vote Governor-recommendation cluster plus the unjoined 26211490 row that is not scored here.

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. Rasoul 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. Rasoul 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. Rasoul 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. Rasoul 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. Rasoul 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. Rasoul 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. Rasoul recorded Yea on 1/30/2026, H Agreed to by House (68-Y 25-N 0-A).

5. Income Tax, Credits & Exemptions

HB400 tokens named in section 2 remain those recorded actions. Both HB400 events in this ledger are Nays: House passage (26110305) and Senate substitute agreed to by House (26110809). Vote 26110809 is N on Senate-sub agreed, not a rejection. SB612 26110475 is Nay. HB1279 tokens named in section 2 remain those recorded actions. The Senate-substitute Nay on HB1279 is procedural/version. The conference token on HB1279 26111245 is Yea. SB388 has no Nay in this ledger. The House-passage, conference, and Governor's-recommendation tokens on SB388 are Yea.

HB958. Income tax, corporate; taxable income, net operating loss. Rasoul 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. Rasoul recorded Nay 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. Rasoul recorded Nay on 2/17/2026, H Read third time and passed House (74-Y 23-N 0-A); Nay on 3/4/2026, H Senate substitute agreed to by House (70-Y 24-N 0-A).

HB167. Tax exemptions; Confederacy organizations. Rasoul 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. Rasoul recorded Yea on 2/5/2026, H Read third time and passed House (60-Y 36-N 0-A); Nay on 3/6/2026, H Senate substitute rejected by House (0-Y 95-N 0-A); Yea on 3/14/2026, H Conference report agreed to by House (54-Y 41-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (62-Y 38-N 0-A).

SB388. Affordable housing; religious organizations and other nonprofit tax-exempt properties. Rasoul recorded Yea on 2/25/2026, H Passed House with amendments (61-Y 37-N 0-A); Yea on 3/14/2026, H Conference report agreed to by House (55-Y 40-N 0-A); Yea on 4/22/2026, H House concurred in Governor's recommendation (62-Y 36-N 0-A).

6. Sales, Use & Local Taxation

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

HB341. Plastic bag tax; distribution to towns. Rasoul 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. Rasoul 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. Rasoul 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. Rasoul recorded Yea on 2/25/2026, H Passed House (67-Y 30-N 0-A).

7. Business, Excise & Tax Administration

SB661 tokens in this ledger are three Nays named in section 2: House passage with substitute (26110685), conference report rejected (26111306), and conference report agreed (26111310). This paper does not flatten those three 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 HB1529 subcommittee token on H24001V2612632 is X, named in section 3, and stays X.

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

SB302. Peanuts; excise tax, sunset extended. Rasoul 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. Rasoul recorded Nay 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. Rasoul 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. Rasoul 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. Rasoul recorded Yea on 2/5/2026, H Subcommittee recommends reporting with substitute and referring to Appropriations (7-Y 0-N); 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. Rasoul 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. Rasoul recorded Present/Not Voting (X) 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: 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915.

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. Rasoul recorded Yea on five of six 20261 HB29 events in this ledger, including House passage (63-Y 35-N 0-A). Vote 26110458, Senate amendments agreed to by House (59-Y 35-N 0-A), is X. 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 Nay is the unanimous rejection roll. It is a version/vehicle event. Peers may have X on 26110806. This paper does not copy those tokens.

20262 is HB30 only: 13 events, 1 Yea and 12 X. Vote 26211488, conference report agreed to by House (71-Y 22-N 0-A), is the one Special I Yea. The remaining twelve events are House concurrences in Governor's recommendations numbered 1 through 14, all X. The Special I X cluster is those twelve tokens. It is not hidden. Do not invent other Special Session tax bills. Do not flatten the twelve X tokens into the one Yea. Vehicle is not item. The complete recorded actions are in Appendix A.

9. Intelligence Assessment

Evidence-supported characterization (Analysis). Rasoul supported 91 of 114 recorded tax-universe events. The nine Nays are nine recorded actions: HB400 House passage (26110305, 74-Y 23-N 0-A); SB612 House passage (26110475, 74-Y 23-N 0-A); SB661 House passage with substitute (26110685, 57-Y 39-N 1-A); HB30 Senate amendments rejected (26110806, 0-Y 92-N 0-A); HB145 Senate substitute rejected (26110807, 0-Y 93-N 0-A); HB400 Senate substitute agreed (26110809, 70-Y 24-N 0-A); HB1279 Senate substitute rejected (26110881, 0-Y 95-N 0-A); SB661 conference report rejected (26111306, 49-Y 44-N 3-A); and SB661 conference report agreed (26111310, 57-Y 38-N 1-A). HB400 appears twice as N. SB661 appears three times as N. Vote 26110809 is N on Senate-sub agreed, not a rejection. Conference-agreed N is still N. The two Senate-substitute rejection Nays are procedural/version. 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 Regular-session support for the House majority tax-policy agenda represented in this corpus, with documented motion-picture-credit Nays, a three-event SB661 Nay string, and a Special I Present/Not Voting cluster on HB30 Governor-recommendation votes, than as a higher-tax or lower-tax posture.

Rasoul has fourteen X tokens in this tax universe and zero Present (P) and zero Abstain (A) tokens. X is not Nay and is not absence. Two X tokens sit in Regular session: H24001V2612632 on HB1529 and 26110458 on HB29. Twelve X tokens sit in Special I on HB30 Governor-recommendation Nos. 3-5, 1, 2, 6.1, and 7-14. The one Special I Yea is 26211488. Shared-refid events 26110094, 26110289, 26110461, 26110723, 26110724, and 2619915 are Yea.

Comparative significance. Differences with other members, if they exist, are more likely to show up in which bills those members oppose, miss, or break on — including Rasoul's two HB400 Nays, his SB612 Nay, his three SB661 Nays, his N on 26110806 where peers may have X, his X on 26110458 where peers may have Yea, and the twelve-vote Special I Governor-recommendation X cluster. This ledger is behavior, not motive. Vote tokens do not establish why he voted. This ledger is H0266 only.

Open Question. Version text on the HB400 Senate substitute versus House passage is not compared in this paper. Version text on the SB661 House-substitute vehicle and the two conference reports is not compared. Version text on the HB145 and HB1279 Senate substitutes versus the later conference reports is not compared. Governor-recommendation text on 20262 HB30 is not lined to any single tax item. Why twelve Special I Governor-recommendation tokens are X while 26211488 is Yea is not established by the vote file.

10. Priority Follow-Up Research

- HB400 — Keep the two Nays as two recorded actions: 26110305 House passage (74-Y 23-N 0-A) and 26110809 Senate substitute agreed to by House (70-Y 24-N 0-A). Vote 26110809 is N on Senate-sub agreed, not a procedural rejection. Do not flatten them into one Nay.
- SB612 — House passage on 26110475 (74-Y 23-N 0-A) is Nay. It is not an HB400 Nay.
- SB661 — Keep the three Nays as three recorded actions: 26110685 House passage with substitute (57-Y 39-N 1-A), 26111306 conference rejected (49-Y 44-N 3-A), and 26111310 conference agreed (57-Y 38-N 1-A). Conference-agreed N is still N. Do not flatten them into one Nay.
- HB145 — Rasoul's token on the Senate-substitute rejection (0-Y 93-N 0-A), vote 26110807, is N. Procedural/version, not policy opposition. House passage and the conference report agreed (87-Y 8-N 0-A), vote 26111217, are Yea.
- HB1279 — The Senate-substitute Nay on 26110881 (0-Y 95-N 0-A) is procedural/version. House passage on 26110016 is Yea. Conference report agreed on 26111245 is Yea. Governor's recommendation on 26111389 is Yea.
- HB30 Regular — Rasoul's token on the Senate-amendments rejection (0-Y 92-N 0-A), vote 26110806, is N. Peers may have X on this HISTORY sentence. Do not copy those tokens.

- 20262 HB30 — The one Special I Yea is 26211488, conference report agreed to by House (71-Y 22-N 0-A). The twelve Governor-recommendation votes 26211491 through 26211502 stay X. Do not flatten those twelve X tokens into that Yea. Unjoined 26211490 is X but unjoined; it is not scored as tax.
- HB29 — Senate amendments agreed on 26110458 is X. The five other 20261 HB29 events are Yea. 26110458X is unjoined and not scored.
- HB1529 — Subcommittee recommendation on H24001V2612632 is X. Health and Human Services report on H24V2612982 is Yea. Shared-refid 26110289 that includes HB1529 is Yea.
- Shared-refid blocks (26110094, 26110289, 26110461, 26110723, 26110724, 2619915) — all six are Yea. Do not treat a concatenated title as a single-bill position.
- HISTORY join gaps: 45 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.
- 20262 HB30 Governor-recommendation text versus any tax item remains unmapped. Vehicle is not item.

Appendix A. Complete Rasoul Tax Vote Ledger

Every one of the 114 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 H0266 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (101 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
2/5/2026	HB1142	Tax Administration / Other	Yea	H Subcommittee recommends reporting with substitute and referring to Appropriations (7-Y 0-N)	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

Date	Bill	Category	Vote	Recorded action	Source
2/10/2026	HB958	Income Tax	Yea	H Read third time and passed House (96-Y 1-N 1-A)	LIS
2/10/2026	HB1529	Tax Administration / Other	Present/Not Voting (X)	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	Nay	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	Present/Not Voting (X)	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	Nay	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

Date	Bill	Category	Vote	Recorded action	Source
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
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	Nay	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

Date	Bill	Category	Vote	Recorded action	Source
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	Nay	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
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	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
20262 — 2026 Special I (13 events, HB30 only, 1 Yea + 12 X)					
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	Present/Not Voting (X)	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	Present/Not Voting (X)	H House concurred in Governor's recommendation No. 1 (57-Y 33-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H House concurred in Governor's recommendation No. 2 (65-Y 25-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H House concurred in Governor's recommendation No. 6.1 (65-Y 23-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H House concurred in Governor's recommendation No. 7 (63-Y 24-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H House concurred in Governor's recommendation No. 8 (90-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H House concurred in Governor's recommendation No. 9 (62-Y 28-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H House concurred in Governor's recommendation No. 10 (74-Y 14-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H House concurred in Governor's recommendation No. 11 (76-Y 9-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H House concurred in Governor's recommendation No. 12 (62-Y 28-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H House concurred in Governor's recommendation No. 13 (57-Y 33-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
6/29/2026	HB30	Budget / Appropriations	Present/Not Voting (X)	H House concurred in Governor's recommendation No. 14 (56-Y 34-N 0-A)	LIS

Figure 3. Complete H0266 tax-universe vote ledger, 114 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 H0266, name token Sam Rasoul. House District 38 | HD-38 | City of Roanoke (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/H0266> This ledger is H0266 only.
- Universe = H0266 token in VOTE.CSV joined to a bill that passes build_taxes.is_tax_bill (imported, not rewritten): keyword plus Title 58.1 summary plus forced budget vehicles (HB29/HB30/SB29/SB30/(HB | SB)600x), minus land-use-only data-center false positives. High Yea is not a higher-tax or lower-tax label. Budget vehicles and version votes sit in the same filter.
- Join: vote_id.strip() == History_refid.strip(). Unique events are counted as (session, vote_id). CSV rows = 114 (20261 = 101, 20262 = 13). Token mix: Y=91, N=9, X=14, P=0, A=0. Unique tax bills with at least one H0266 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: 45 unjoined unique 20261 vote_ids and 3 unjoined unique 20262 vote_ids cannot be assigned a bill and were not scored as tax. Bills were not invented for those IDs. 20261 unjoined: 26110037, 26110054, 26110093, 26110138, 26110166, 26110203, 26110242, 26110288, 26110453, 26110456, 26110457, 26110458X, 26110460, 26110478, 26110506, 26110555, 26110609, 26110644, 26110683, 26110722, 26110815, 26110830, 26110888, 26110916, 26110983, 26111099, 26111159, 26111161, 26111209, 26111323, 26111457, 2619785, 2619808, 2619810, 2619818, 2619819, 2619823, 2619825, 2619839, 2619860, 2619878, 2619885, 2619914, 2619967, 2619982. 20262 unjoined: 26211458, 26211487, 26211490. 26110458X (token=X) is a VOTE.CSV duplicate row with a trailing X on the vote_id. The unsuffixed 26110458 does join to HB29 as X and is not copied onto the suffix row. 20262 26211458 is VOTE.CSV line 1 (live vote, H0266 Y) with no History_refid; the bill is not guessed. 20262 26211487 is unjoined (token Y). 20262 26211490 is unjoined (token X) and is not scored as a tax-universe X.
- Six shared-refid events concatenate multiple tax bills with ";" and remain one KPI event and one ledger row, all Yea: 26110094 HB1180; HB1358; 26110289 HB954; HB1008; HB1529; 26110461 SB316; SB591; SB649; 26110723 SB660; SB779; 26110724 SB660; SB779; 2619915 HB163; HB488; HB716; HB960.
- 20262 is HB30 only: 13 events, 1 Yea (26211488) plus 12 X (26211491 through 26211502). Other Special Session tax bills were not invented. Unjoined 26211490 is not backfilled. The twelve Special I X tokens stay X and are not flattened into the Yea.
- A Nay on a substitute is not automatically opposition to the underlying bill. HB145 26110807 and HB1279 26110881 are the named procedural/version Nays. HB400 26110809 is N on Senate substitute agreed to by House; it is not a Senate-substitute rejection. The three SB661 Nays (26110685, 26111306, 26111310) are three recorded actions and are not flattened. Conference-agreed N on 26111310 is still N. The two HB400 Nays (26110305, 26110809) are two recorded actions and are not flattened.
- X is X. It is not Nay and not Yea. It is not absence. The fourteen scored X tokens are H24001V2612632, 26110458, and 26211491 through 26211502. There are 0 P and 0 A.
- 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 114. 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 H0266. Manuscript and PDF stems: vpip-rasoul-hd38-tax-2026. This file is a client-format intelligence paper. It is not a public posting.

