



VIRGINIA POLITICAL INTELLIGENCE PORTAL

ATOOSA R. REASER

House District 27 | Loudoun County (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

35	26	34	1
Recorded events	Tax bills	Yea	Nay

Executive Assessment

Bottom line. Using the same conservative standalone statewide tax screen used for the other Loudoun profiles, Reaser has 35 recorded vote events across 26 tax-related bills: 34 Yea, 1 Nay and 0 Not Voting.

Nay votes require action-level review. The tax report lists every negative vote with the specific recorded action so procedural or Senate-substitute votes are not mischaracterized as opposition to the underlying tax policy.

Interpretive caution. A Yea can support tax relief, an exemption, a credit, a classification, local taxing authority or an administrative change. The vote count alone does not establish whether a legislator favors higher or lower overall taxation.

1. Quantitative Tax Profile

Tax category	Events	Yea	Nay	Not Voting
Sector/Excise Tax	10	9	1	0
Real Property Tax	8	8	0	0
Sales & Use Tax	5	5	0	0
Local Taxes	4	4	0	0
Income Tax	3	3	0	0
Personal Property Tax	2	2	0	0
Tax Credits/Incentives	2	2	0	0
Tax Exemptions	1	1	0	0

2. Nay-Vote Review

Nay: [HB145](#) - Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. [\[official vote\]](#)

These votes must be interpreted from the recorded action and bill version, not merely the bill number.

3. Real & Personal Property Tax

Yea: [HB1358](#) - Real property tax; special assessment on basis of use, notice requirements. [\[official vote\]](#)

Yea: [HB557](#) - Tangible personal property tax; establishes classification for electric landscaping equipment. [\[official vote\]](#)

Yea: [SB649](#) - Real property tax; special assessment on basis of use, notice requirements. [\[official vote\]](#)

Yea: [SB181](#) - Real property tax; partial exemption for repurposing underutilized structures for residential use. [\[official vote\]](#)

Yea: [HB854](#) - Real property tax; local classification or designation for property, nonprofit organizations. [\[official vote\]](#)

Yea: [SB181](#) - Real property tax; partial exemption for repurposing underutilized structures for residential use. [\[official vote\]](#)

Yea: [HB175](#) - Real property; tax exemption, surviving spouses of members of Armed Forces who died in line of duty. [\[official vote\]](#)

Yea: [HB282](#) - Real property tax; classification of land and improvement in Cities of Charlottesville/Falls Church. [\[official vote\]](#)

Yea: [HJ34](#) - Qualifying vehicles, certain; Dept. of Tax. to study options for abolishing personal property tax. [\[official vote\]](#)

Yea: [HB854](#) - Real property tax; local classification or designation for property, nonprofit organizations. [\[official vote\]](#)

4. Income Tax, Credits & Exemptions

Yea: [HB167](#) - Tax exemptions; Confederacy organizations. [\[official vote\]](#)

Yea: [HB958](#) - Income tax, corporate; taxable income, net operating loss. [\[official vote\]](#)

Yea: [HB400](#) - Motion picture production; increases aggregate cap on tax credit, extends sunset. [\[official vote\]](#)

Yea: [SB612](#) - Motion picture production; extends income tax credit sunset. [\[official vote\]](#)

Yea: [HB400](#) - Motion picture production; increases aggregate cap on tax credit, extends sunset. [\[official vote\]](#)

Yea: [HB716](#) - Income tax, state; innocent spouse tax relief. [\[official vote\]](#)

5. Sales, Use & Local Taxation

Yea: [HB915](#) - Local taxation; tax extension for federal government shutdown. [\[official vote\]](#)

Yea: [HB1008](#) - Motor vehicle sales and use tax; exemption for electric vehicles, etc. [\[official vote\]](#)

Yea: [HB524](#) - Tourism improvement districts; transient occupancy tax in Arlington County. [\[official vote\]](#)

Yea: [HB897](#) - Retail Sales and Use Tax; exemption for data centers, delayed effective date. [\[official vote\]](#)

Yea: [SB400](#) - Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism. [\[official vote\]](#)

Yea: [SB314](#) - Tourism improvement districts; transient occupancy tax in Arlington County. [\[official vote\]](#)

Yea: [HB334](#) - Additional local sales and use tax to support schools; referendum. [\[official vote\]](#)

Yea: [HB341](#) - Plastic bag tax; distribution to towns. [\[official vote\]](#)

Yea: [HB550](#) - Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism. [\[official vote\]](#)

6. Business, Excise & Tax Administration

Yea: [HB145](#) - Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. [\[official vote\]](#)

Yea: [SB788](#) - Alcoholic beverage control; payment of excise tax on beer, wine coolers, and wine, penalties. [\[official vote\]](#)

Yea: [SB129](#) - Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. [\[official vote\]](#)

Nay: [HB145](#) - Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. [\[official vote\]](#)

Yea: [SB302](#) - Peanuts; excise tax, sunset extended. [\[official vote\]](#)

Yea: [SB129](#) - Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. [\[official vote\]](#)

Yea: [HB145](#) - Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. [\[official vote\]](#)

Yea: [HB145](#) - Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. [\[official vote\]](#)

Yea: [HB145](#) - Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. [\[official vote\]](#)

Yea: [SB129](#) - Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. [\[official vote\]](#)

7. Intelligence Assessment

Evidence-supported characterization. Reaser's captured 2026 tax record should be understood as her position on a mixed universe of relief, credits, exemptions, classifications, local-tax authority and tax administration. The profile is designed for later bill-by-bill and delegation-level comparison rather than a simplistic pro-tax/anti-tax score.

Comparative significance. The strongest future analysis will compare Reaser with Reid, Martinez, McAuliff and the remaining Loudoun delegates on the exact same recorded tax events, identifying unanimous votes, splits, outliers and issue-specific coalitions.

8. Priority Follow-Up Research

- [HB145](#) - Review the precise recorded action and bill version before assigning substantive meaning.
- [HB550](#) - Compare Reaser's position on county admissions-tax/tourism revenue with other Loudoun delegates.
- [SB400](#) - Compare the Senate counterpart with HB550 and identify any delegation split.
- [SB314](#) - Use the Arlington tourism/transient-occupancy measure as a local-taxing-authority comparator.

Appendix A. Complete Reaser Tax Vote Ledger

Date	Bill	Category	Vote	Recorded action	Source
2/10/2026	HB1358	Real Property Tax	Yea	H Read third time and passed House (98-Y 0-N 0-A)	LIS vote
2/10/2026	HB167	Tax Exemptions	Yea	H Read third time and passed House (62-Y 35-N 0-A)	LIS vote
2/10/2026	HB557	Personal Property Tax	Yea	H Read third time and passed House (62-Y 35-N 0-A)	LIS vote
2/10/2026	HB915	Local Taxes	Yea	H Read third time and passed House (68-Y 30-N 0-A)	LIS vote
2/10/2026	HB958	Income Tax	Yea	H Read third time and passed House (96-Y 1-N 1-A)	LIS vote
2/17/2026	HB1008	Sales & Use Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS vote
2/17/2026	HB524	Local Taxes	Yea	H Read third time and passed House (68-Y 28-N 0-A)	LIS vote
2/17/2026	HB400	Tax Credits/Incentives	Yea	H Read third time and passed House (74-Y 23-N 0-A)	LIS vote
2/17/2026	HB897	Sales & Use Tax	Yea	H Read third time and passed House (61-Y 34-N 0-A)	LIS vote
2/17/2026	HB145	Sector/Excise Tax	Yea	H Read third time and passed House (89-Y 8-N 0-A)	LIS vote
2/23/2026	SB649	Real Property Tax	Yea	H Passed House with amendment (97-Y 0-N 0-A)	LIS vote
2/23/2026	SB400	Sales & Use Tax	Yea	H Passed House	LIS vote

				(62-Y 35-N 0-A)	
2/23/2026	SB612	Income Tax	Yea	H Passed House (74-Y 23-N 0-A)	LIS vote
2/25/2026	SB314	Local Taxes	Yea	H Passed House (67-Y 30-N 0-A)	LIS vote
3/2/2026	SB181	Real Property Tax	Yea	H Passed House with substitute (70-Y 29-N 0-A)	LIS vote
3/2/2026	SB788	Sector/Excise Tax	Yea	H Passed House with amendments (91-Y 6-N 1-A)	LIS vote
3/4/2026	SB129	Sector/Excise Tax	Yea	H Passed House with substitute (91-Y 7-N 0-A)	LIS vote
3/4/2026	HB145	Sector/Excise Tax	Nay	H Senate substitute rejected by House (0-Y 93-N 0-A)	LIS vote
3/4/2026	HB400	Tax Credits/Incentives	Yea	H Senate substitute agreed to by House (70-Y 24-N 0-A)	LIS vote
3/5/2026	SB302	Sector/Excise Tax	Yea	H Passed House with substitute (95-Y 0-N 0-A)	LIS vote
3/6/2026	HB854	Real Property Tax	Yea	H Senate substitute agreed to by House (90-Y 5-N 0-A)	LIS vote
3/13/2026	SB129	Sector/Excise Tax	Yea	H Conference report agreed to by House (88-Y 7-N 0-A)	LIS vote
3/14/2026	HB145	Sector/Excise Tax	Yea	H Conference report agreed to by House (87-Y 8-N 0-A)	LIS vote
4/22/2026	SB181	Real Property Tax	Yea	H House concurred in Governor's recommendation (65-Y 31-N 0-A)	LIS vote
1/27/2026	HB175	Real Property	Yea	H Read third	LIS vote

		Tax		time and passed House (99-Y 0-N 0-A)	
1/27/2026	HB282	Real Property Tax	Yea	H Read third time and passed House (91-Y 8-N 0-A)	LIS vote
1/27/2026	HB334	Sales & Use Tax	Yea	H Read third time and passed House (70-Y 28-N 0-A)	LIS vote
1/27/2026	HB341	Local Taxes	Yea	H Read third time and passed House (67-Y 32-N 0-A)	LIS vote
1/30/2026	HJ34	Personal Property Tax	Yea	H Agreed to by House (68-Y 25-N 0-A)	LIS vote
2/3/2026	HB716	Income Tax	Yea	H Read third time and passed House (98-Y 0-N 0-A)	LIS vote
2/3/2026	HB854	Real Property Tax	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS vote
2/4/2026	HB550	Sales & Use Tax	Yea	H Read third time and passed House (60-Y 37-N 0-A)	LIS vote
1/27/2026	HB145	Sector/Excise Tax	Yea	H Subcommittee recommends reporting and referring to Appropriations (9-Y 0-N)	LIS vote
1/29/2026	HB145	Sector/Excise Tax	Yea	H Reported from General Laws and referred to Appropriations (21-Y 0-N)	LIS vote
2/24/2026	SB129	Sector/Excise Tax	Yea	H Reported from General Laws with substitute and referred to Appropriations	LIS vote

				(20-Y 0-N)	
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Methodology & Evidence Limits

- The tax universe was constructed independently from BILLS.CSV using explicit tax-policy language and contains 128 statewide bills in this first pass.
- This analysis does not use the Energy Corpus, Energy Vote Ledger, or Loudoun County Tax corpus to select tax bills.
- HISTORY.CSV supplies recorded legislative actions and vote references; VOTE.CSV supplies Reaser's member vote.
- A Nay on a substitute is not automatically opposition to the underlying bill.
- A future expanded fiscal corpus can add budget, fee, revenue, assessment and appropriation measures that do not use explicit tax terminology.

