



VIRGINIA POLITICAL INTELLIGENCE PORTAL

DAVID A. REID

House District 28 | Loudoun County (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

36	26	35	1
Recorded events	Tax bills	Yea	Nay

Executive Assessment

Bottom line. Using the same conservative standalone statewide tax screen used for the prior Loudoun legislator profiles, Reid has 36 recorded vote events across 26 tax-related bills: 35 Yea and 1 Nay. There are no Not Voting entries in this first-pass tax universe.

The record is almost completely affirmative. Reid supported 35 of 36 captured tax vote events. His only Nay was HB145, where the House unanimously rejected a Senate substitute 0-93. That is a procedural/inter-chamber version dispute and should not be treated as substantive opposition to the underlying fantasy-contest taxation bill.

Comparative value. Because Reid has no substantive Nay votes in this first-pass tax universe, his tax profile may function as a useful baseline when we compare the Loudoun delegation. The differentiating information will likely come from which measures other delegates oppose, miss, or break with their party on.

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	6	6	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. The Single Nay Vote

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

Assessment. The House rejected the Senate substitute unanimously. This is weak evidence of substantive opposition to the underlying bill and should not be used as a pro-tax/anti-tax indicator without comparing versions.

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. [\[official vote\]](#)

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

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

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

7. Intelligence Assessment

Evidence-supported characterization. Reid supported essentially every recorded tax action captured by this first-pass 2026 tax corpus. Because those bills include relief, exemptions, credits, classifications, local taxing authority and administrative changes with differing fiscal effects, the record is best described as broad support for the House Democratic tax-policy agenda represented in the corpus - not simply as support for higher or lower taxes.

What this does not establish. The vote record alone cannot establish Reid's motive, public rationale, constituent pressure, donor influence, or the net revenue effect of each measure.

8. Priority Follow-Up Research

- [HB145](#) - Compare the House bill with the Senate substitute rejected 0-93 before assigning substantive meaning.
- [HB550](#) - Review Reid's support for the county admissions-tax/tourism-revenue measure and compare it with other Loudoun delegates.
- [SB400](#) - Compare the Senate counterpart to HB550 and identify whether the Loudoun delegation remained aligned.
- [SB314](#) - Review Reid's support for Arlington tourism improvement districts/transient occupancy tax as a local-taxing-authority comparator.

Appendix A. Complete Reid 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
2/11/2026	HB145	Sector/Excise Tax	Yea	H Reported from Appropriations (22-Y 0-N)	LIS vote
2/13/2026	HB897	Sales & Use Tax	Yea	H Reported from Appropriations with substitute (16-Y 6-N)	LIS vote
2/27/2026	SB129	Sector/Excise Tax	Yea	H Reported from Appropriations (22-Y 0-N)	LIS vote
3/2/2026	SB302	Sector/Excise Tax	Yea	H Reported from Appropriations with substitute (22-Y 0-N)	LIS vote

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 Reid'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.

