



VIRGINIA POLITICAL INTELLIGENCE PORTAL

MARCUS B. SIMON

House District 13 | HD-13 | Fairfax (part); City of Falls Church

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

127

Recorded events

46

Tax bills

123

Yea

3

Nay

Combined: 127 events, 46 tax bills, 123 Yea, 3 Nay, 1 Present/Not Voting (X), 0 P, 0 A. 20261 Regular: 114 events, 45 tax bills, 110 Yea, 3 Nay, 1 X. 20262 Special I: 13 events, 1 bill (HB30 only), 13 Yea. No Special I Nay. No Special I X in the scored tax universe.

The one X is named in the body. X is not Nay and is not absence.

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Simon has 127 recorded vote events across 46 tax-related bills: 123 Yea, 3 Nay, and 1 Present/Not Voting (X). There are no Present (P) and no Abstain (A) records in this tax universe. 2026 Regular (session 20261) accounts for 114 events on 45 tax bills (110 Yea, 3 Nay, 1 X). 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 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. Simon supported 123 of 127 recorded tax vote events. That arithmetic is not a tax-rate census. The three Nays are three recorded actions in his H0264 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent a fourth Nay. Vote 26110806 on HB30 is Nay: Senate amendments rejected by House (0-Y 92-N 0-A) on 3/4/2026. That event is a version/vehicle vote on a forced budget vehicle. It is N for this member. Vote 26110807 on HB145 is Nay: Senate substitute rejected by House (0-Y 93-N 0-A). That event is procedural/version, not policy opposition to the underlying bill. Vote 26110881 on HB1279 is Nay: Senate substitute rejected by House (0-Y 95-N 0-A). That event is procedural/version, not policy opposition to the underlying bill. Simon has no SB661 Nays in this tax universe. All five SB661 events in this ledger are Yea.

The one X stays X. Vote H15002V2611888 on HB1142, 2/5/2026, is Present/Not Voting on a Public Safety subcommittee recommendation to report with substitute and refer to Appropriations (7-Y 0-N). X is not Nay and is not Yea. It is not absence. It is a committee/subcommittee X, not a floor miss. House passage of HB1142 on 26110204 is Yea (96-Y 0-N 0-A). 20262 unjoined 26211490 is X but unjoined. It is not scored as tax. The bill was not guessed.

Interpretive caution. A high Yea rate does not mean Simon 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 127 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 127 events rather than splitting a single roll call. All six shared-refid events are Yea. 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 is 1 X, 0 P, and 0 A. The one X sits in Tax Administration / Other (HB1142 H15002V2611888). The three Nays sit one each in Budget / Appropriations (HB30 26110806), Sector/Excise Tax (HB145 26110807), and Tax Exemptions (HB1279 26110881).

Tax category	Events	Yea	Nay	X	Not Voting (P/A)	
Budget / Appropriations	58	57	1	0		0
Tax Administration / Other	25	24	0	1		0
Sector/Excise Tax	14	13	1	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
Personal Property Tax	3	3	0	0		0

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Income Tax	2	2	0	0	0
Tax Credits/Incentives	2	2	0	0	0
Total	127	123	3	1	0

Figure 1. H0264 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	114	45	110	3	1	0	0
20262 2026 Special I	13	1	13	0	0	0	0
Combined	127	46	123	3	1	0	0

Figure 2. Session split of the same 127 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. Three Nays. One X. Zero P. Zero A. The one X token is not listed here. It is named in section 3. The three Nays named below are Simon's H0264 CSV tokens. HB30 appears once as N. HB145 appears once as N. HB1279 appears once as N. Those are separate recorded actions. This paper does not invent a fourth Nay. This paper does not invent SB661 Nays. Simon recorded Yea on all five SB661 events in this ledger.

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). Simon'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. Simon recorded Yea on the other 38 of 39 Regular-session HB30 events in this ledger, including House passage (83-Y 14-N 0-A). All 13 Special I HB30 events are Yea.

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). Simon'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. Simon recorded Yea on the General Laws report and referral to Appropriations (21-Y 0-N), House passage (89-Y 8-N 0-A), and the conference report agreed to by House (87-Y 8-N 0-A). Those Yea tokens are not this Nay.

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). Simon'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. Simon recorded Yea on House passage (60-Y 36-N 0-A), vote 26110016; Yea on the 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.

Analysis. Two of the three Nays are Senate-substitute rejections (HB145 26110807 and HB1279 26110881). Those are procedural/version events. The remaining 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. They are not a tax-rate census. The one X token is not a fourth Nay. Simon has no SB661 Nays in this tax universe.

3. Present/Not Voting (X)

Documented Fact. One Present/Not Voting (X) token. X is not N. X is not Y. X is not absence. That one X token sits in his CSV. This paper does not invent additional X rows, and it does not copy a peer Y or N onto this event. The token sits in 20261. There is no Special I X in the scored tax universe.

X: HB1142 — Deferred or installment payment agreements; outstanding court-assessed fines, fees, taxes, or costs. Vote H15002V2611888 on 2/5/2026. Official recorded action: H Subcommittee recommends reporting with substitute and referring to Appropriations (7-Y 0-N). Simon's token is X. It is not N. It is not Y. This is a committee/subcommittee X, not a floor miss. Simon recorded Yea on the Public Safety report with substitute and referral to Appropriations (22-Y 0-N), vote H15V2612071, and Yea on House passage (96-Y 0-N 0-A), vote 26110204. The House-passage token is Yea. He is in the 96. Peers may have X on House passage. This paper does not copy those tokens.

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 Special I tax X. Date-clustered Not Voting is not present in this scored file.

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. Simon 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. Simon 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. Simon 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. Simon 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. Simon 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. Simon 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. Simon recorded Yea on 1/27/2026, H Reported from Rules (12-Y 6-N); 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. The Senate-substitute Nay on HB1279 is procedural/version. The conference token on HB1279 26111245 is Yea. The conference token on SB388 26111279 is Yea. HB400 26110809, Senate substitute agreed to by House (70-Y 24-N 0-A), is Yea.

HB958. Income tax, corporate; taxable income, net operating loss. Simon 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. Simon 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. Simon 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. Simon 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. Simon 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. Simon 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. Simon 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. Simon 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. Simon 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. Simon recorded Yea on 2/23/2026, H Passed House (62-Y 35-N 0-A).

HB341. Plastic bag tax; distribution to towns. Simon 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. Simon 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. Simon 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. Simon 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 Yea. This paper does not invent SB661 Nays. The HB145 Senate-substitute Nay is named in section 2 and remains procedural/version. The one X on HB1142 H15002V2611888 is named in section 3 and stays X.

HB145. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Simon recorded Yea on 1/29/2026, H Reported from General Laws and referred to Appropriations (21-Y 0-N); 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. Simon recorded Yea on 2/24/2026, H Reported from General Laws with substitute and referred to Appropriations (20-Y 0-N); 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. Simon recorded Yea on 3/2/2026, H Passed House with amendments (91-Y 6-N 1-A).

SB302. Peanuts; excise tax, sunset extended. Simon 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. Simon recorded Yea on 2/24/2026, H Reported from General Laws with substitute (14-Y 6-N); Yea on 2/24/2026, H Reported from General Laws with substitute (11-Y 9-N); Yea on 3/3/2026, H Passed House with substitute (57-Y 39-N 1-A); Yea on 3/14/2026, H Conference report rejected by House (49-Y 44-N 3-A); Yea 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. Simon recorded Yea on 2/2/2026, H Subcommittee recommends reporting with amendment(s) (7-Y 3-N); Yea on 2/4/2026, H Reported from Courts of Justice with amendment(s) (16-Y 6-N); 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. Simon recorded Yea on 2/18/2026, H Reported from Courts of Justice (15-Y 7-N); 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. Simon recorded Present/Not Voting (X) 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. Simon recorded Yea on 3/6/2026, H Senate substitute agreed to by House (97-Y 0-N 0-A).

HB163. Notarization, filing, & recordation of certain land records; duties of notary or settlement agent. Simon recorded Yea on 1/21/2026, H Subcommittee recommends reporting with substitute (10-Y 0-N); Yea on 1/28/2026, H Reported from Courts of Justice with substitute (19-Y 0-N).

SB316. Notarization, filing, & recordation of certain land records; duties of notary or settlement agent;. Simon recorded Yea on 2/18/2026, H Reported from Courts of Justice with substitute (22-Y 0-N).

SB660. Virginia Self-Service Storage Act; disposal of abandoned personal property in certain cases. Simon recorded Yea on 2/18/2026, H Subcommittee recommends reporting (10-Y 0-N); Yea on 3/2/2026, H Reported from Courts of Justice (22-Y 0-N).

SB779. Eminent domain; condemnation proceedings, entry of order and recordation of certificate. Simon recorded Yea on 2/23/2026, H Subcommittee recommends reporting (10-Y 0-N); Yea on 3/2/2026, H Reported from Courts of Justice (22-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. Simon 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. 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). Simon supported 123 of 127 recorded tax-universe events. The three Nays are three recorded actions: 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 one HB1279 Senate-substitute rejection (26110881, House 0-Y 95-N 0-A). The two Senate-substitute Nays are procedural/version. The HB30 Nay is a version/vehicle event on a forced budget vehicle. Simon has no SB661 Nays in this tax universe. All five SB661 events are Yea, including two General Laws committee reports with substitute on 2/24/2026 (H11V2613579, 14-Y 6-N; H11V2613582, 11-Y 9-N), House passage with substitute on 3/3/2026 (26110685, 57-Y 39-N 1-A), conference

report rejected by House on 3/14/2026 (26111306, 49-Y 44-N 3-A), and conference report agreed to by House on 3/14/2026 (26111310, 57-Y 38-N 1-A). 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.

Simon has one X token in this tax universe and zero Present (P) and zero Abstain (A) tokens. X is not Nay and is not absence. The one X is H15002V2611888 on HB1142, a Public Safety subcommittee recommendation (7-Y 0-N). House passage of HB1142 on 26110204 is Yea. 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.

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 Simon's Nay on 26110806 where peers may have X, his Yea on all five SB661 events, and his Yea on House passage of HB1142 where peers may have X. This ledger is behavior, not motive. Vote tokens do not establish why he voted. This ledger is H0264 only.

Open Question. Version text on the HB145 and HB1279 Senate substitutes versus the later conference reports is not compared 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.

10. Priority Follow-Up Research

- HB30 Regular — Simon'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.
- HB145 — Simon'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. Do not flatten those four recorded actions.
- SB661 — Simon recorded Yea on all five events: H11V2613579 committee (14-Y 6-N), H11V2613582 committee (11-Y 9-N), 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). This paper does not invent SB661 Nays.
- HB1142 — The one X is H15002V2611888, subcommittee recommendation (7-Y 0-N). It stays X. The Public Safety report (H15V2612071) and House passage (26110204, 96-Y 0-N 0-A) are Yea. Do not copy a peer floor X onto this CSV.
- 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. Unjoined 26211490 is X but unjoined; it is not scored as tax.
- 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: 46 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 Simon Tax Vote Ledger

Every one of the 127 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 H0264 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (114 events)					
1/21/2026	HB163	Tax Administration / Other	Yea	H Subcommittee recommends reporting with substitute (10-Y 0-N)	LIS
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
1/27/2026	HJ34	Personal Property Tax	Yea	H Reported from Rules (12-Y 6-N)	LIS
1/28/2026	HB163	Tax Administration / Other	Yea	H Reported from Courts of Justice with substitute (19-Y 0-N)	LIS
1/29/2026	HB145	Sector/Excise Tax	Yea	H Reported from General Laws and referred to Appropriations (21-Y 0-N)	LIS
1/30/2026	HJ34	Personal Property Tax	Yea	H Agreed to by House (68-Y 25-N 0-A)	LIS
2/2/2026	HB1100	Tax Administration / Other	Yea	H Subcommittee recommends reporting with amendment(s) (7-Y 3-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
2/4/2026	HB1100	Tax Administration / Other	Yea	H Reported from Courts of Justice with amendment(s) (16-Y 6-N)	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	Present/Not Voting (X)	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
2/10/2026	HB958	Income Tax	Yea	H Read third time and passed House (96-Y 1-N 1-A)	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

Date	Bill	Category	Vote	Recorded action	Source
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
2/18/2026	SB660	Tax Administration / Other	Yea	H Subcommittee recommends reporting (10-Y 0-N)	LIS
2/18/2026	SB316	Tax Administration / Other	Yea	H Reported from Courts of Justice with substitute (22-Y 0-N)	LIS
2/18/2026	SB597	Tax Administration / Other	Yea	H Reported from Courts of Justice (15-Y 7-N)	LIS
2/20/2026	HB29	Budget / Appropriations	Yea	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	Yea	H Passed House (74-Y 23-N 0-A)	LIS
2/23/2026	SB779	Tax Administration / Other	Yea	H Subcommittee recommends reporting (10-Y 0-N)	LIS
2/24/2026	SB129	Sector/Excise Tax	Yea	H Reported from General Laws with substitute and referred to Appropriations (20-Y 0-N)	LIS
2/24/2026	SB661	Sector/Excise Tax	Yea	H Reported from General Laws with substitute (14-Y 6-N)	LIS
2/24/2026	SB661	Sector/Excise Tax	Yea	H Reported from General Laws with substitute (11-Y 9-N)	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

Date	Bill	Category	Vote	Recorded action	Source
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
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
3/2/2026	SB660	Tax Administration / Other	Yea	H Reported from Courts of Justice (22-Y 0-N)	LIS
3/2/2026	SB779	Tax Administration / Other	Yea	H Reported from Courts of Justice (22-Y 0-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
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
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	Yea	H Conference report rejected by House (49-Y 44-N 3-A)	LIS
3/14/2026	SB661	Sector/Excise Tax	Yea	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, 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

Date	Bill	Category	Vote	Recorded action	Source
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 H0264 tax-universe vote ledger, 127 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 H0264, name token Marcus B. Simon. House District 13 | HD-13 | Fairfax (part); City of Falls Church | 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/H0264> This ledger is H0264 only.
- Universe = H0264 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. Courts of Justice (H08), Public Safety (H15), General Laws (H11), Rules (H20), and related 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 = 127 (20261 = 114, 20262 = 13). Token mix: Y=123, N=3, X=1, P=0, A=0. Unique tax bills with at least one H0264 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: 46 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, H11V2613065X. 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. 20262 26211458 is VOTE.CSV line 1 (live vote, H0264 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, 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 Nay on a substitute is not automatically opposition to the underlying bill. HB145 26110807 and HB1279 26110881 are the named procedural/version Nays. HB30 26110806 is the named version/vehicle Nay on Senate amendments rejected by House (0-Y 92-N 0-A). Simon has no SB661 Nays. The five SB661 events (H11V2613579, H11V2613582, 26110685, 26111306, 26111310) are Yea.
- X is X. It is not Nay and not Yea. It is not absence. The one scored X token is H15002V2611888 on HB1142. Vote 26110806 is N, not X. Vote 26110204 is Y, not X. 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 127. 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 H0264. Manuscript and PDF stems: vpip-simon-hd13-tax-2026. This file is a client-format intelligence paper. It is not a public posting.

