



VIRGINIA POLITICAL INTELLIGENCE PORTAL

VIVIAN E. WATTS

House District 14 | HD-14 | Fairfax (part)

2026 Tax Voting Intelligence Analysis

Delegate | Democrat | Virginia House of Delegates

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

183

Recorded events

67

Tax bills

164

Yea

4

Nay

Combined: 183 events, 67 tax bills, 164 Yea, 4 Nay, 15 Present/Not Voting (X), 0 P, 0 A. 20261 Regular: 170 events, 66 tax bills, 163 Yea, 4 Nay, 3 X. 20262 Special I: 13 events, 1 bill (HB30 only), 1 Yea plus 12 X. Fifteen X tokens: 20261 votes H10002V2610054 (HB261), H10001V2610386 (HB137), and 26110723 (SB660; SB779, shared-refid); 20262 votes 26211491 through 26211502 (HB30 Governor-recommendation Nos. 3-5, 1, 2, 6.1, 7-14). 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. Vote 26110806 is N for this member, not X.

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Watts has 183 recorded vote events across 67 tax-related bills: 164 Yea, 4 Nay, and 15 Present/Not Voting (X). There are no Present (P) and no Abstain (A) records in this tax universe. 2026 Regular (session 20261) accounts for 170 events on 66 tax bills (163 Yea, 4 Nay, 3 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. Watts supported 164 of 183 recorded tax vote events. That arithmetic is not a tax-rate census. The four Nays are four recorded actions in her H0108 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent a fifth Nay. Watts has no SB661 Nays in this tax universe. The three SB661 events in this ledger are Yea: 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).

The four Nays, named and unflattened, are H10002V2610609 on HB1199 (subcommittee failed to recommend reporting, 3-Y 7-N); 26110806 on HB30 (Senate amendments rejected by House, 0-Y 92-N 0-A); 26110807 on HB145 (Senate substitute rejected by House, 0-Y 93-N 0-A); and 26110881 on HB1279 (Senate substitute rejected by House, 0-Y 95-N 0-A). Vote 26110806 is N for this member. Peers may have X on that HISTORY sentence. This paper does not copy those tokens. The HB145 and HB1279 Nays are procedural/version, not policy opposition to the underlying bills. The HB1199 Nay is a Finance subcommittee recorded action. The HB30 Nay is a version/vehicle event on a forced budget vehicle.

Fifteen X tokens stay X. They are not flattened to N and they are not treated as absence. Three sit in 20261: H10002V2610054 on HB261, subcommittee recommends reporting (9-Y 1-N); H10001V2610386 on HB137, subcommittee recommends reporting with substitute and referring to Appropriations (10-Y 0-N); and 26110723 on SB660; SB779, Passed House (97-Y 0-N 0-A). Vote 26110723 is a shared-refid event and the token is X, not Y. The sibling shared-refid 26110724 on the same bills is Y. Those two events are not collapsed. Peers may have Y on 26110723. This paper does not copy those tokens. 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.

The recorded universe is 183 events on 67 tax bills because more H0108 tokens joined tax bills, including Finance committee and subcommittee rolls. Sixty-six of the 183 events carry H10 vote_id prefixes. That is a CSV join count. This paper does not invent a reason beyond the CSV.

Interpretive caution. A high Yea rate does not mean Watts uniformly favored higher taxes or lower taxes. The captured bills include relief, exemptions, credits, classifications, local taxing authority, administrative changes, committee and subcommittee rolls, and budget vehicles with very different fiscal effects. Fifty-eight of the 183 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 183 events rather than splitting a single roll call. Five of those six shared-refid events are Yea. Vote 26110723 is X. 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 15 X, 0 P, and 0 A. Twelve of the

15 X tokens sit in Budget / Appropriations (the 20262 Governor-recommendation cluster). One sits in Real Property Tax (HB261 H10002V2610054). One sits in Income Tax (HB137 H10001V2610386). One sits in Tax Administration / Other (shared-refid 26110723). The four Nays sit one each in Tax Administration / Other (HB1199 H10002V2610609), 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	45	1	12	0
Tax Administration / Other	27	25	1	1	0
Income Tax	22	21	0	1	0
Real Property Tax	18	17	0	1	0
Sales & Use Tax	15	15	0	0	0
Sector/Excise Tax	13	12	1	0	0
Tax Exemptions	10	9	1	0	0
Personal Property Tax	8	8	0	0	0
Local Taxes	7	7	0	0	0
Tax Credits/Incentives	5	5	0	0	0
Total	183	164	4	15	0

Figure 1. H0108 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	170		66	163	4	3	0
20262 2026 Special I	13		1	1	0	12	0
Combined	183		67	164	4	15	0

Figure 2. Session split of the same 183 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. Four Nays. Fifteen X. Zero P. Zero A. The fifteen X tokens are not listed here. They are named in section 3. The four Nays named below are Watts's H0108 CSV tokens. HB1199 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 invent a fifth Nay. This paper does not invent SB661 Nays. Watts recorded Yea on all three SB661 events in this ledger.

Nay: HB1199 — Local license taxes; authority to exempt, businesses regulated by boards within DHP. Vote H10002V2610609 on 1/27/2026. Official recorded action: H Subcommittee failed to recommend reporting (3-Y 7-N). Watts's token is N. This is a committee/subcommittee Nay. It is a recorded Finance subcommittee action. It is not a floor Nay and it is not a Senate-substitute Nay.

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). Watts'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. Watts 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). Watts'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. Watts recorded Yea on House passage (89-Y 8-N 0-A) and Yea on 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). Watts'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. Watts 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. Vote 26111245 is Y, not X.

Analysis. Two of the four 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. One Nay is HB1199 H10002V2610609, a Finance subcommittee failed-to-recommend roll (3-Y 7-N). They are not a tax-rate census. The fifteen X tokens are not a fifth Nay. Watts has no SB661 Nays in this tax universe.

3. Present/Not Voting (X)

Documented Fact. Fifteen Present/Not Voting (X) tokens. X is not N. X is not Y. X is not absence. Those fifteen X tokens sit in her CSV. This paper does not invent additional X rows, and it does not copy a peer Y or N onto these events. Three 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: HB261 — Real property; tax classification of land and improvements in City of Newport News. Vote H10002V2610054 on 1/20/2026. Official recorded action: H Subcommittee recommends reporting (9-Y 1-N). Watts's token is X. It is not N. It is not Y. This is a Finance subcommittee X. It is the only HB261 event in this ledger. She is not in the 9 and not in the 1.

X: HB137 — Income tax, state; increases current cap of military benefits that may be subtracted. Vote H10001V2610386 on 1/26/2026. Official recorded action: H Subcommittee recommends reporting with substitute and referring to Appropriations (10-Y 0-N). Watts's token is X. It is not N. It is not Y. This is a Finance subcommittee X. Watts recorded Yea on the Finance report and referral to Appropriations (18-Y 0-N), vote H10V2610703, and Yea on the Finance report with substitute and referral to Appropriations (22-Y 0-N), vote H10V2610715. Those committee Yea tokens are not this X.

X: SB660; SB779 shared-refid 26110723. Vote 26110723 on 3/4/2026. Bills: SB660; SB779. Official recorded action: H Passed House (97-Y 0-N 0-A). Watts's token is X. It is not Y. It is not N. This is a shared-refid event. The sibling shared-refid 26110724 on the same bills, same date, is Y: H Passed House (99-Y 0-N 0-A). Those two events are scored once each. They are not collapsed. Peers may have Y on 26110723. This paper does not copy those tokens. Watts recorded Yea on the Courts of Justice report of SB660 (22-Y 0-N), vote H08V2613927, and Yea on the Courts of Justice report of SB779 (22-Y 0-N), vote H08V2613928. Those committee Yea tokens are not the 26110723 X.

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. That Yea was read from this member's CSV. It was not copied from another member.

- 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 floor votes that also attach to HB1358, SB649, and HB960 are listed once in section 7 so a single roll call is not narrated twice. Committee events on those bills that are not shared-refid remain in this section. The HB261 subcommittee token is X, named in section 3, and stays X.

HB175. Real property; tax exemption, surviving spouses of members of Armed Forces who died in line of duty. Watts recorded Yea on 1/21/2026, H Reported from Finance (22-Y 0-N); 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. Watts recorded Yea on 1/21/2026, H Reported from Finance with substitute (21-Y 1-N); 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. Watts recorded Yea on 1/28/2026, H Reported from Finance with substitute (22-Y 0-N); 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. Watts recorded Yea on 1/28/2026, H Reported from Finance with amendment(s) (22-Y 0-N); 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. Watts recorded Yea on 2/24/2026, H Subcommittee recommends reporting with substitute (11-Y 0-N); Yea on 2/25/2026, H Reported from Finance with substitute (17-Y 4-N); 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).

HB261. Real property; tax classification of land and improvements in City of Newport News. Watts recorded Present/Not Voting (X) on 1/20/2026, H Subcommittee recommends reporting (9-Y 1-N).

HB697. Income tax, state; credit for surviving spouse's real property taxes. Watts recorded Yea on 2/11/2026, H Reported from Finance and referred to Appropriations (21-Y 0-N).

HB557. Tangible personal property tax; establishes classification for electric landscaping equipment. Watts recorded Yea on 2/3/2026, H Subcommittee recommends reporting (7-Y 3-N); Yea on 2/4/2026, H Reported from Finance (15-Y 7-N); Yea on 2/10/2026, H Read third time and passed House (62-Y 35-N 0-A).

HB566. Tangible personal property tax relief; rate of taxation. Watts recorded Yea on 2/10/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HJ34. Qualifying vehicles, certain; Dept. of Tax. to study options for abolishing personal property tax. Watts 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).

HB1358. Real property tax; special assessment on basis of use, notice requirements. Watts recorded Yea on 2/3/2026, H Subcommittee recommends reporting with substitute (10-Y 0-N); Yea on 2/4/2026, H Reported from Finance with substitute (22-Y 0-N).

SB649. Real property tax; special assessment on basis of use, notice requirements. Watts recorded Yea on 2/18/2026, H Reported from Finance with amendment(s) (21-Y 0-N).

HB960. Personal property taxes; valuation, effective clause. Watts recorded Yea on 1/27/2026, H Subcommittee recommends reporting with amendment(s) (10-Y 0-N); Yea on 1/28/2026, H Reported from Finance with amendment(s) (21-Y 0-N).

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. The HB137 subcommittee token H10001V2610386 is X, named in section 3, and stays X. Later Finance reports on HB137 are Yea.

HB958. Income tax, corporate; taxable income, net operating loss. Watts recorded Yea on 2/2/2026, H Subcommittee recommends reporting (9-Y 0-N); Yea on 2/4/2026, H Reported from Finance (22-Y 0-N); 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. Watts recorded Yea on 2/18/2026, H Reported from Finance (18-Y 3-N); 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. Watts recorded Yea on 2/9/2026, H Subcommittee recommends reporting with amendment(s) (11-Y 0-N); Yea on 2/11/2026, H Reported from Finance with amendment(s) (18-Y 3-N); 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).

HB405. Health Insurance Premium Stabilization Tax Credit Act; established, report. Watts recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (8-Y 2-N).

HB137. Income tax, state; increases current cap of military benefits that may be subtracted. Watts recorded Present/Not Voting (X) on 1/26/2026, H Subcommittee recommends reporting with substitute and referring to Appropriations (10-Y 0-N); Yea on 1/28/2026, H Reported from Finance and referred to Appropriations (18-Y 0-N); Yea on 1/28/2026, H Reported from Finance with substitute and referred to Appropriations (22-Y 0-N).

HB1454. Income tax, state; subtraction for Segal AmeriCorps Education Award. Watts recorded Yea on 2/2/2026, H Subcommittee recommends reporting and referring to Appropriations (10-Y 0-N); Yea on 2/4/2026, H Reported from Finance and referred to Appropriations (22-Y 0-N).

HB991. Income tax, state; subtraction for volunteer firefighters and emergency medical services personnel. Watts recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 2-N).

HB1210. Income tax, state; subtraction for long-term capital gains from sale of principal residence. Watts recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB1211. Income tax, state; first-time homebuyer tax credit. Watts recorded Yea on 2/2/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB1135. Income tax, state; tax credit for affordable housing projects. Watts recorded Yea on 2/9/2026, H Subcommittee recommends laying on the table (8-Y 3-N).

HB12. Income tax, state; standard deduction. Watts recorded Yea on 2/9/2026, H Subcommittee recommends laying on the table (7-Y 2-N).

HB1461. Income tax, state & corporate; microchip & semiconductor manufacturing & supply chain tax credits. Watts recorded Yea on 2/11/2026, H Tabled in Finance (19-Y 2-N).

HB760. Income tax, state; energy-efficient homes tax credits. Watts recorded Yea on 2/9/2026, H Subcommittee recommends laying on the table (8-Y 3-N).

SB96. Income tax, corporate and state; credit for braille labeling program. Watts recorded Yea on 2/25/2026, H Referred from Finance and referred to Appropriations (21-Y 0-N).

HB1180. Income tax, state; free tax filing program for individuals. Watts recorded Yea on 2/2/2026, H Subcommittee recommends reporting with amendment(s) (10-Y 0-N); Yea on 2/4/2026, H Reported from Finance with amendment(s) (22-Y 0-N).

HB716. Income tax, state; innocent spouse tax relief. Watts recorded Yea on 1/28/2026, H Reported from Finance (22-Y 0-N).

SB591. Income tax, state; free tax filing program for individuals. Watts recorded Yea on 2/18/2026, H Reported from Finance (21-Y 0-N).

HB167. Tax exemptions; Confederacy organizations. Watts recorded Yea on 2/3/2026, H Subcommittee recommends reporting (7-Y 3-N); Yea on 2/4/2026, H Reported from Finance (15-Y 7-N); 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. Watts 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. Watts 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. Watts recorded Yea on 1/21/2026, H Reported from Finance (16-Y 6-N); 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. Watts recorded Yea on 2/11/2026, H Reported from Finance with substitute and referred to Appropriations (16-Y 5-N); 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. Watts recorded Yea on 1/28/2026, H Reported from Finance (15-Y 7-N); 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. Watts recorded Yea on 2/18/2026, H Reported from Finance (15-Y 6-N); Yea on 2/23/2026, H Passed House (62-Y 35-N 0-A).

HB341. Plastic bag tax; distribution to towns. Watts recorded Yea on 1/21/2026, H Reported from Finance (15-Y 7-N); 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. Watts recorded Yea on 2/3/2026, H Subcommittee recommends reporting with amendment(s) (10-Y 0-N); Yea on 2/4/2026, H Reported from Finance with amendment(s) (20-Y 2-N); 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. Watts 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. Watts recorded Yea on 2/25/2026, H Passed House (67-Y 30-N 0-A).

HB1362. Retail Sales and Use Tax; sales through vending machines. Watts recorded Yea on 2/10/2026, H Subcommittee recommends laying on the table (7-Y 3-N).

HB207. Retail Sales and Use Tax; imposes firearm suppressor tax. Watts recorded Yea on 2/10/2026, H Subcommittee recommends laying on the table (10-Y 0-N).

HB919. Retail Sales and Use Tax; impose firearm and ammunition tax. Watts recorded Yea on 2/10/2026, H Subcommittee recommends reporting with substitute (7-Y 2-N); Yea on 2/10/2026, H Subcommittee recommends reporting with substitute (5-Y 4-N); Yea on 2/11/2026, H Reported from Finance with substitute (14-Y 7-N).

HB1008. Motor vehicle sales and use tax; exemption for electric vehicles, etc. Watts recorded Yea on 2/10/2026, H Subcommittee recommends reporting with substitute (10-Y 0-N); Yea on 2/11/2026, H Reported from Finance with substitute (21-Y 0-N).

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 HB1199 subcommittee Nay is named in section 2. Shared-refid 26110723 is X and is named in section 3; it stays X. Its sibling 26110724 is Y.

HB145. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Watts 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. Watts 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. Watts recorded Yea on 2/24/2026, H Subcommittee recommends reporting with amendment(s) (9-Y 0-N); Yea on 2/25/2026, H Reported from Finance with amendment(s) (21-Y 0-N); Yea on 3/2/2026, H Passed House with amendments (91-Y 6-N 1-A).

SB302. Peanuts; excise tax, sunset extended. Watts recorded Yea on 2/25/2026, H Reported from Finance and referred to Appropriations (21-Y 0-N); 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. Watts recorded 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. Watts recorded 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. Watts 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. Watts recorded Yea on 2/13/2026, H Read third time and passed House (96-Y 0-N 0-A).

HB954. Rounding procedures; taxes and fees calculated, report. Watts recorded Yea on 2/10/2026, H Subcommittee recommends reporting with substitute (10-Y 0-N); Yea on 2/11/2026, H Reported from Finance with substitute (21-Y 0-N); Yea on 3/6/2026, H Senate substitute agreed to by House (97-Y 0-N 0-A).

HB1199. Local license taxes; authority to exempt, businesses regulated by boards within DHP. Watts recorded Nay on 1/27/2026, H Subcommittee failed to recommend reporting (3-Y 7-N).

HB956. License taxes; deduction for out-of-state receipts. Watts recorded Yea on 1/27/2026, H Subcommittee failed to recommend reporting (4-Y 6-N).

HB977. Tax laws of the Commonwealth; conformity to the Internal Revenue Code. Watts recorded Yea on 1/28/2026, H Reported from Finance with substitute and referred to Appropriations (22-Y 0-N).

SB224. Tax administration; award for tax underpayment detection assistance. Watts recorded Yea on 2/23/2026, H Subcommittee recommends reporting with substitute and referring to Appropriations (11-Y 0-N); Yea on 2/25/2026, H Reported from Finance with substitute and referred to Appropriations (21-Y 0-N).

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

HB488. Wage garnishment; state tax debt. Watts recorded Yea on 1/28/2026, H Reported from Finance with substitute (22-Y 0-N).

SB316. Notarization, filing, & recordation of certain land records; duties of notary or settlement agent;. Watts 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. Watts recorded 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. Watts recorded 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. Five of the six tokens are Yea: 26110094, 26110289, 26110461, 26110724, and 2619915. Vote 26110723 is X. Vote 26110724 on the same bills is Y. Those two shared-refid events are not collapsed.

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).

Present/Not Voting (X) 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. Watts 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 she 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, 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. That Yea was read from this member's CSV. 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. Vehicle is not item. The complete recorded actions are in Appendix A.

9. Intelligence Assessment

Evidence-supported characterization (Analysis). Watts supported 164 of 183 recorded tax-universe events. The four Nays are four recorded actions: one HB1199 Finance subcommittee Nay (H10002V2610609, 3-Y 7-N), 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. The HB1199 Nay is a committee/subcommittee recorded action. Watts has no SB661 Nays in this tax universe. The three SB661 events are Yea. Because the universe includes tax relief, exemptions, credits, classifications, taxing-authority measures, administrative changes, Finance committee and subcommittee 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 a documented four-event Nay set and a Special I Present/Not Voting cluster on HB30 Governor-recommendation votes, than as a higher-tax or lower-tax posture.

Watts has fifteen X tokens in this tax universe and zero Present (P) and zero Abstain (A) tokens. X is not Nay and is not absence. Three X tokens sit in Regular session: H10002V2610054 on HB261 (X), H10001V2610386 on HB137 (X), and shared-refid 26110723 on SB660; SB779 (X, not Y). The sibling shared-refid 26110724 is Y. 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. Vote 26110806 is N, not X.

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 Watts's Nay on 26110806 where peers may have X, her X on shared-refid 26110723 where peers may have Y, her three SB661 Yea tokens, and the twelve-vote Special I Governor-recommendation X cluster. The 183-event, 67-bill count is the count of H0108 tokens that joined tax bills, including Finance subcommittee rolls. It is not a reconstructed motive. This ledger is behavior, not motive. Vote tokens do not establish why she voted. This ledger is H0108 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. Why twelve Special I Governor-recommendation tokens are X while 26211488 is Yea is not established by the vote file. Why 26110723 is X while 26110724 is Y is not established by the vote file.

10. Priority Follow-Up Research

- HB1199 — Watts's token on the Finance subcommittee failed-to-recommend roll (3-Y 7-N), vote H10002V2610609, is N. Committee/subcommittee Nay. Do not invent later floor events that are not in this CSV.
- HB30 Regular — Watts'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 — Watts'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, not X. Governor's recommendation on 26111389 is Yea. Do not flatten those four recorded actions.
- SB661 — Watts recorded Yea on all three events in this ledger: 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.

- 26110723 — Shared-refid X on SB660; SB779, Passed House (97-Y 0-N 0-A). It stays X. Sibling 26110724 on the same bills is Y, Passed House (99-Y 0-N 0-A). Do not collapse them. Do not copy a peer Y onto 26110723.
- HB261 — The only event is H10002V2610054, subcommittee recommends reporting (9-Y 1-N), token X. It stays X.
- HB137 — Subcommittee X on H10001V2610386 stays X. Finance reports H10V2610703 and H10V2610715 are Yea.
- 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 copy a peer Special I mix onto this CSV. Unjoined 26211490 is X but unjoined; it is not scored as tax.
- Shared-refid blocks (26110094, 26110289, 26110461, 26110723, 26110724, 2619915) — five are Yea; 26110723 is X. Do not treat a concatenated title as a single-bill position.
- HISTORY join gaps: 49 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 Watts Tax Vote Ledger

Every one of the 183 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 H0108 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (170 events)					
1/20/2026	HB261	Real Property Tax	Present/Not Voting (X)	H Subcommittee recommends reporting (9-Y 1-N)	LIS
1/21/2026	HB175	Real Property Tax	Yea	H Reported from Finance (22-Y 0-N)	LIS
1/21/2026	HB282	Real Property Tax	Yea	H Reported from Finance with substitute (21-Y 1-N)	LIS
1/21/2026	HB334	Sales & Use Tax	Yea	H Reported from Finance (16-Y 6-N)	LIS
1/21/2026	HB341	Local Taxes	Yea	H Reported from Finance (15-Y 7-N)	LIS
1/26/2026	HB137	Income Tax	Present/Not Voting (X)	H Subcommittee recommends reporting with substitute and referring to Appropriations (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	HB1199	Tax Administration / Other	Nay	H Subcommittee failed to recommend reporting (3-Y 7-N)	LIS
1/27/2026	HB956	Tax Administration / Other	Yea	H Subcommittee failed to recommend reporting (4-Y 6-N)	LIS
1/27/2026	HB960	Personal Property Tax	Yea	H Subcommittee recommends reporting with amendment(s) (10-Y 0-N)	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
1/28/2026	HB137	Income Tax	Yea	H Reported from Finance and referred to Appropriations (18-Y 0-N)	LIS
1/28/2026	HB488	Tax Administration / Other	Yea	H Reported from Finance with substitute (22-Y 0-N)	LIS
1/28/2026	HB716	Income Tax	Yea	H Reported from Finance (22-Y 0-N)	LIS
1/28/2026	HB977	Tax Administration / Other	Yea	H Reported from Finance with substitute and referred to Appropriations (22-Y 0-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
1/28/2026	HB474	Real Property Tax	Yea	H Reported from Finance with amendment(s) (22-Y 0-N)	LIS
1/28/2026	HB550	Sales & Use Tax	Yea	H Reported from Finance (15-Y 7-N)	LIS
1/28/2026	HB960	Personal Property Tax	Yea	H Reported from Finance with amendment(s) (21-Y 0-N)	LIS
1/28/2026	HB137	Income Tax	Yea	H Reported from Finance with substitute and referred to Appropriations (22-Y 0-N)	LIS
1/28/2026	HB854	Real Property Tax	Yea	H Reported from Finance with substitute (22-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	HB991	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 2-N)	LIS
2/2/2026	HB958	Income Tax	Yea	H Subcommittee recommends reporting (9-Y 0-N)	LIS
2/2/2026	HB1210	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB1211	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/2/2026	HB405	Tax Credits/Incentives	Yea	H Subcommittee recommends laying on the table (8-Y 2-N)	LIS
2/2/2026	HB1180	Income Tax	Yea	H Subcommittee recommends reporting with amendment(s) (10-Y 0-N)	LIS
2/2/2026	HB1454	Income Tax	Yea	H Subcommittee recommends reporting and referring to Appropriations (10-Y 0-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
2/3/2026	HB1358	Real Property Tax	Yea	H Subcommittee recommends reporting with substitute (10-Y 0-N)	LIS
2/3/2026	HB557	Personal Property Tax	Yea	H Subcommittee recommends reporting (7-Y 3-N)	LIS
2/3/2026	HB167	Tax Exemptions	Yea	H Subcommittee recommends reporting (7-Y 3-N)	LIS
2/3/2026	HB915	Local Taxes	Yea	H Subcommittee recommends reporting with amendment(s) (10-Y 0-N)	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
2/4/2026	HB958	Income Tax	Yea	H Reported from Finance (22-Y 0-N)	LIS
2/4/2026	HB1180	Income Tax	Yea	H Reported from Finance with amendment(s) (22-Y 0-N)	LIS
2/4/2026	HB1454	Income Tax	Yea	H Reported from Finance and referred to Appropriations (22-Y 0-N)	LIS
2/4/2026	HB167	Tax Exemptions	Yea	H Reported from Finance (15-Y 7-N)	LIS
2/4/2026	HB557	Personal Property Tax	Yea	H Reported from Finance (15-Y 7-N)	LIS
2/4/2026	HB915	Local Taxes	Yea	H Reported from Finance with amendment(s) (20-Y 2-N)	LIS
2/4/2026	HB1358	Real Property Tax	Yea	H Reported from Finance with substitute (22-Y 0-N)	LIS
2/5/2026	HB1279	Tax Exemptions	Yea	H Read third time and passed House (60-Y 36-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Uncontested Appropriations Committee Amendments agreed to (90-Y 7-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-5.04 #1h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Contested committee amendment Item 4-14 #2h agreed to (63-Y 34-N 0-A)	LIS
2/9/2026	HB29	Budget / Appropriations	Yea	H Engrossed by House as amended (63-Y 34-N 0-A)	LIS
2/9/2026	HB400	Tax Credits/Incentives	Yea	H Subcommittee recommends reporting with amendment(s) (11-Y 0-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
2/9/2026	HB1135	Income Tax	Yea	H Subcommittee recommends laying on the table (8-Y 3-N)	LIS
2/9/2026	HB760	Income Tax	Yea	H Subcommittee recommends laying on the table (8-Y 3-N)	LIS
2/9/2026	HB12	Income Tax	Yea	H Subcommittee recommends laying on the table (7-Y 2-N)	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
2/10/2026	HB207	Sales & Use Tax	Yea	H Subcommittee recommends laying on the table (10-Y 0-N)	LIS
2/10/2026	HB919	Sales & Use Tax	Yea	H Subcommittee recommends reporting with substitute (7-Y 2-N)	LIS
2/10/2026	HB1362	Sales & Use Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/10/2026	HB566	Personal Property Tax	Yea	H Subcommittee recommends laying on the table (7-Y 3-N)	LIS
2/10/2026	HB919	Sales & Use Tax	Yea	H Subcommittee recommends reporting with substitute (5-Y 4-N)	LIS
2/10/2026	HB1008	Sales & Use Tax	Yea	H Subcommittee recommends reporting with substitute (10-Y 0-N)	LIS
2/10/2026	HB954	Tax Administration / Other	Yea	H Subcommittee recommends reporting with substitute (10-Y 0-N)	LIS
2/11/2026	HB400	Tax Credits/Incentives	Yea	H Reported from Finance with amendment(s) (18-Y 3-N)	LIS
2/11/2026	HB697	Real Property Tax	Yea	H Reported from Finance and referred to Appropriations (21-Y 0-N)	LIS
2/11/2026	HB897	Sales & Use Tax	Yea	H Reported from Finance with substitute and referred to Appropriations (16-Y 5-N)	LIS
2/11/2026	HB1461	Income Tax	Yea	H Tabled in Finance (19-Y 2-N)	LIS
2/11/2026	HB919	Sales & Use Tax	Yea	H Reported from Finance with substitute (14-Y 7-N)	LIS
2/11/2026	HB954	Tax Administration / Other	Yea	H Reported from Finance with substitute (21-Y 0-N)	LIS
2/11/2026	HB1008	Sales & Use Tax	Yea	H Reported from Finance with substitute (21-Y 0-N)	LIS
2/13/2026	HB1142	Tax Administration / Other	Yea	H Read third time and passed House (96-Y 0-N 0-A)	LIS
2/17/2026	HB954; HB1008; HB1529	Tax Administration / Other	Yea	H Read third time and passed House (97-Y 0-N 0-A)	LIS
2/17/2026	HB524	Local Taxes	Yea	H Read third time and passed House (68-Y 28-N 0-A)	LIS
2/17/2026	HB400	Tax Credits/Incentives	Yea	H Read third time and passed House (74-Y 23-N 0-A)	LIS
2/17/2026	HB897	Sales & Use Tax	Yea	H Read third time and passed House (61-Y 34-N 0-A)	LIS
2/17/2026	HB145	Sector/Excise Tax	Yea	H Read third time and passed House (89-Y 8-N 0-A)	LIS
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
2/18/2026	SB400	Sales & Use Tax	Yea	H Reported from Finance (15-Y 6-N)	LIS
2/18/2026	SB591	Income Tax	Yea	H Reported from Finance (21-Y 0-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
2/18/2026	SB612	Income Tax	Yea	H Reported from Finance (18-Y 3-N)	LIS
2/18/2026	SB649	Real Property Tax	Yea	H Reported from Finance with amendment(s) (21-Y 0-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	SB224	Tax Administration / Other	Yea	H Subcommittee recommends reporting with substitute and referring to Appropriations (11-Y 0-N)	LIS
2/24/2026	SB181	Real Property Tax	Yea	H Subcommittee recommends reporting with substitute (11-Y 0-N)	LIS
2/24/2026	SB788	Sector/Excise Tax	Yea	H Subcommittee recommends reporting with amendment(s) (9-Y 0-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
2/25/2026	SB224	Tax Administration / Other	Yea	H Reported from Finance with substitute and referred to Appropriations (21-Y 0-N)	LIS
2/25/2026	SB96	Income Tax	Yea	H Referred from Finance and referred to Appropriations (21-Y 0-N)	LIS
2/25/2026	SB181	Real Property Tax	Yea	H Reported from Finance with substitute (17-Y 4-N)	LIS
2/25/2026	SB302	Sector/Excise Tax	Yea	H Reported from Finance and referred to Appropriations (21-Y 0-N)	LIS
2/25/2026	SB788	Sector/Excise Tax	Yea	H Reported from Finance with amendment(s) (21-Y 0-N)	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

Date	Bill	Category	Vote	Recorded action	Source
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
3/3/2026	SB661	Sector/Excise Tax	Yea	H Passed House with substitute (57-Y 39-N 1-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
3/4/2026	SB660; SB779	Tax Administration / Other	Present/Not Voting (X)	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, 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

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. 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
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 H0108 tax-universe vote ledger, 183 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 H0108, name token Vivian E. Watts. House District 14 | HD-14 | Fairfax (part) | Democrat is the task identity for this product. Members.csv columns on disk are MBR_HOU, MBR_MBRNO, and MBR_NAME only; they do not print party or district. Official member page: <https://house.vga.virginia.gov/members/H0108> This ledger is H0108 only.
- Universe = H0108 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. Finance committee (H10) and related subcommittee vote_ids (H10001, H10002, H10003), Courts of Justice (H08), and Rules (H20) sit in the same filter when they join HISTORY. Sixty-six of the 183 events carry H10 prefixes. That join is why this ledger counts 183 events on 67 tax bills. This paper does not invent a reason beyond the CSV.
- Join: vote_id.strip() == History_refid.strip(). Unique events are counted as (session, vote_id). CSV rows = 183 (20261 = 170, 20262 = 13). Token mix: Y=164, N=4, X=15, P=0, A=0. Unique tax bills with at least one H0108 token: 67 (20261 = 66, 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: 49 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, H10V2613317X, H10V2613318X, H10V2613319X, H10V2613320X. 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, H0108 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: 26110094 Y HB1180; HB1358; 26110289 Y HB954; HB1008; HB1529; 26110461 Y SB316; SB591; SB649; 26110723 X SB660; SB779; 26110724 Y SB660; SB779; 2619915 Y HB163; HB488; HB716; HB960. Vote 26110723 stays X. It is not collapsed into 26110724.
- 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 Special I X cluster is those twelve tokens.

- 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); it is N, not X. HB1199 H10002V2610609 is the named committee/subcommittee Nay. Watts has no SB661 Nays. The three SB661 events (26110685, 26111306, 26111310) are Yea.
- X is X. It is not Nay and not Yea. It is not absence. The fifteen scored X tokens are H10002V2610054, H10001V2610386, 26110723, and 26211491 through 26211502. Vote 26110723 is X, not Y. Vote 26110806 is N, not X. Votes 26111245 and 26111279 are Y, 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 183. 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 H0108. Manuscript and PDF stems: vpip-watts-hd14-tax-2026. This file is a client-format intelligence paper. It is not a public posting.

