VIRGINIA POLITICAL INTELLIGENCE PORTAL

# LOUDOUN DELEGATE DELEGATION

## 2026 Expanded Taxpayer Burden & Accountability Analysis

John Chilton McAuliff - HD 30 | Fernando J. "Marty" Martinez - HD 29 | David A. Reid - HD 28 | Atoosa R. Reaser - HD 27 | Jas Jeet "JJ" Singh - HD 26

**Expanded universe: 287 potentially tax/taxpayer-burden bills**

Includes taxes, taxing authority, levies, assessments, fees, charges, surcharges, tolls, revenue mechanisms, relief, credits and exemptions.

| 287 | 161 | 121 | 13 |
|---|---|---|---|
| Expanded bills | Newly discovered | Common Y/N events | Delegation splits |

# Executive Intelligence Summary

1. **The expanded search materially changes the picture.** The earlier tax corpus contained 128 bills. The broader taxpayer-burden search identified 287 potentially relevant bills - 161 additional measures - and 146 of those new bills have recorded Loudoun-delegate vote events.
2. **The delegation remains highly aligned, but meaningful fault lines now appear.** Among 121 common Yea/Nay vote events, 103 were unanimous Yea, 5 unanimous Nay, 8 were 4-1 splits and 5 were 3-2 splits. The expanded corpus therefore uncovers internal divisions that the narrower tax-only screen missed.
3. **Reid and Singh are the closest pair.** They agreed on 99.3% of 136 shared Yea/Nay events, the highest pairwise agreement in the expanded burden universe.
4. **McAuliff is the most distinctive member overall.** His pairwise agreement with the other four ranges from roughly 89.8% to 92.9%, materially below the agreement rates among Martinez, Reid, Reaser and Singh. This confirms that his earlier local/tourism-tax divergence was not an isolated statistical artifact.
5. **The expanded universe surfaces direct burden questions that a literal tax search misses.** The new corpus captures assessments, fees, charges, surcharges and other government-imposed payment mechanisms that can increase taxpayer or ratepayer costs without being labeled a conventional tax.
6. **Four common votes are preliminarily classified as Potential Expansion / Increase, and all five delegates voted Yea.** Those include special-assessment measures tied to real-property taxation and tobacco-surcharge measures. These are high-priority bill-text and fiscal-impact review items before any public claim about realized higher taxes.
7. **Accountability Laundering becomes more important in the expanded corpus.** Many burden mechanisms operate through authorization, delegation or local implementation. VPIP therefore tracks who enabled the mechanism, who imposed or administered it, and who ultimately paid, rather than assigning responsibility solely to the final governmental actor.
8. **This report is a taxpayer-burden screen, not a final tax-increase scorecard.** Broad terms such as fee, assessment and charge intentionally maximize recall and can produce false positives. Measures labeled Potential Burden - Needs Review or Tax/Fiscal - Needs Review require legal-effect review before being characterized as increasing taxes or mandatory costs.

# 1. Expanded Search Methodology

• The expanded corpus adds terminology associated with taxpayer burden beyond the literal word tax: levy, assessment, special assessment, fee, charge, surcharge, toll, revenue authority, local option, rate increase, gross receipts, franchise, recordation, transient occupancy, admissions, excise, deduction, exemption, credit, relief, withholding and collection terminology.

• The methodology intentionally favors recall. A bill can enter the expanded corpus because it contains a burden-related concept even when its actual effect is neutral, administrative, sector-specific or taxpayer-reducing.

• Accordingly, each bill receives a preliminary direction label: Potential Expansion / Increase; Potential Relief / Reduction; Potential Burden - Needs Review; or Tax/Fiscal - Needs Review.

• Those labels are discovery aids, not final legal conclusions. Bill text, amendments, fiscal-impact statements and implementation records must be reviewed before describing a measure as a realized tax or cost increase.

# 2. Delegation Alignment Matrix

Percentage of shared expanded-taxpayer-burden vote events where both delegates cast the same Yea/Nay vote. Shared-vote count appears in parentheses.

| Delegate | McAuliff | Martinez | Reid | Reaser | Singh |
|---|---|---|---|---|---|
| McAuliff | 100% | 92.3% (n=130) | 90.5% (n=126) | 92.9% (n=126) | 89.8% (n=127) |
| Martinez | 92.3% (n=130) | 100% | 97.7% (n=132) | 95.5% (n=132) | 97.0% (n=133) |
| Reid | 90.5% (n=126) | 97.7% (n=132) | 100% | 97.8% (n=135) | 99.3% (n=136) |
| Reaser | 92.9% (n=126) | 95.5% (n=132) | 97.8% (n=135) | 100% | 97.1% (n=136) |
| Singh | 89.8% (n=127) | 97.0% (n=133) | 99.3% (n=136) | 97.1% (n=136) | 100% |

## 3. Closest and Most Distant Voting Relationships

| Pair | Shared Y/N | Agreement | Phi | Splits | Reading |
|---|---|---|---|---|---|
| Reid / Singh | 136 | 99.3% | 0.922 | 1 | Very high alignment |
| Reid / Reaser | 135 | 97.8% | 0.807 | 3 | Very high alignment |
| Martinez / Reid | 132 | 97.7% | 0.781 | 3 | Very high alignment |
| Reaser / Singh | 136 | 97.1% | 0.741 | 4 | Very high alignment |
| Martinez / Singh | 133 | 97.0% | 0.707 | 4 | High alignment |
| Martinez / Reaser | 132 | 95.5% | 0.601 | 6 | High alignment |
| McAuliff / Reaser | 126 | 92.9% | 0.679 | 9 | High alignment |
| McAuliff / Martinez | 130 | 92.3% | 0.586 | 10 | High alignment |
| McAuliff / Reid | 126 | 90.5% | 0.548 | 12 | Distinctive relationship |
| McAuliff / Singh | 127 | 89.8% | 0.495 | 13 | Distinctive relationship |

## 4. Consensus and Fault Lines

**Common-vote structure.** Of 121 common Yea/Nay events, 108 were unanimous. But the expanded screen also produced 8 4-1 splits and 5 3-2 splits - a much richer comparative signal than the original tax-only report.

**Why 3-2 splits matter.** A 3-2 vote is a genuine internal delegation fault line. Those events should receive the highest priority for bill-text, fiscal-impact, sponsorship, public-statement and donor/context research.

| Date | Bill | Direction | McAuliff | Martinez | Reid | Reaser | Singh | Split |
|---|---|---|---|---|---|---|---|---|
| 2/23/2026 | SB400 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 |
| 2/25/2026 | SB314 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 |
| 2/25/2026 | SB388 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 |
| 3/3/2026 | SB661 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Nay | Yea | 3-2 |
| 3/3/2026 | SB693 | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Nay | 4-1 |
| 3/12/2026 | HB1111 | Potential Relief / Reduction | Yea | Nay | Yea | Yea | Yea | 4-1 |
| 3/14/2026 | HB1279 | Tax/Fiscal - Needs Review | Nay | Nay | Yea | Yea | Yea | 3-2 |
| 3/14/2026 | SB388 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 3/14/2026 | SB661 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Nay | Yea | 3-2 |
| 3/14/2026 | SB661 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Nay | Yea | 3-2 |
| 4/22/2026 | HB1279 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 |
| 4/22/2026 | SB388 | Tax/Fiscal - Needs Review | Nay | Nay | Yea | Yea | Yea | 3-2 |
| 2/4/2026 | HB550 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 |

# 5. Preliminary Taxpayer-Burden Direction

| Direction | Common events | Unanimous | 4-1 | 3-2 |
|---|---|---|---|---|
| Tax/Fiscal - Needs Review | 64 | 53 | 6 | 5 |
| Potential Burden - Needs Review | 33 | 33 | 0 | 0 |
| Potential Relief / Reduction | 20 | 18 | 2 | 0 |
| Potential Expansion / Increase | 4 | 4 | 0 | 0 |

# 6. Measures Preliminarily Flagged as Potential Expansion / Increase

These four common vote events were flagged by the first-pass rules as potentially expanding or increasing a taxpayer/ratepayer burden, and all five Loudoun delegates voted Yea. The label is preliminary and must be verified against bill text and fiscal-impact materials.

**HB1358** - 2/10/2026: Real property tax; special assessment on basis of use, notice requirements. [official vote] Delegation: 5 Yea / 0 Nay.

**SB649** - 2/23/2026: Real property tax; special assessment on basis of use, notice requirements. [official vote] Delegation: 5 Yea / 0 Nay.

**SB630** - 2/24/2026: Health insurance; tobacco surcharge. [official vote] Delegation: 5 Yea / 0 Nay.

**HB220** - 1/28/2026: Health insurance; tobacco surcharge. [official vote] Delegation: 5 Yea / 0 Nay.

# 7. Individual Burden-Support Snapshot

Counts below show Yea/Nay activity by the preliminary direction labels. They are not final tax-increase scores; they indicate where deeper legal-effect review should be concentrated.

| Delegate | Expansion Yea | Expansion Nay | Burden-review Yea | Relief Yea | All common alignment |
|---|---|---|---|---|---|
| McAuliff | 4 | 0 | 36 | 21 | 91.4% |
| Martinez | 5 | 0 | 39 | 25 | 95.6% |
| Reid | 5 | 0 | 45 | 29 | 96.3% |
| Reaser | 5 | 0 | 47 | 38 | 95.8% |
| Singh | 8 | 0 | 38 | 28 | 95.8% |

# 8. Accountability Laundering and Taxpayer Impact

**Accountability Laundering is especially relevant to the expanded burden universe.** Many government-imposed costs do not arise from a single vote that immediately produces a new tax bill. Instead, authority and implementation can be distributed across multiple institutions or procedural stages.

**VPIP accountability chain:** General Assembly authorization -> delegate vote -> authority granted to a locality, agency or other entity -> local/administrative implementation -> fee, assessment, surcharge, tax or other payment mechanism -> taxpayer/ratepayer impact.

**What this means for "higher taxes."** A Yea vote that creates a tax, raises a statutory rate or directly imposes a mandatory charge can be described more directly than a Yea vote that merely authorizes another entity to act. For enabling legislation, the accurate finding is that the legislator voted to create or expand the legal authority through which a higher tax or mandatory cost could later be imposed.

**Why this matters politically.** Once authority is divided, state officials can point to the locality or agency that ultimately imposed the cost, while the implementing entity can point to Richmond as the source of its authority. Both may be technically accurate. Accountability Laundering occurs when that divided chain obscures the role each actor played in producing the final taxpayer burden.

**VPIP attribution rule.** Use precise verbs at each stage: authorized, enabled, expanded authority, adopted, imposed, administered, collected and paid. This allows VPIP to document the full chain without exaggerating or erasing responsibility.

# 9. Intelligence Assessment

**The expanded corpus materially strengthens the delegation analysis.** The five delegates remain highly aligned, but the additional 161 bills expose more internal disagreement, including five 3-2 fault lines that were invisible in the narrower tax corpus. Reid and Singh are the closest voting pair; McAuliff remains the most distinctive member overall.

**The taxpayer-burden question is now broader than "who voted for a tax."** The relevant universe includes assessments, fees, surcharges, charges and enabling authority that can produce higher mandatory costs even when legislation does not use conventional tax terminology. This is precisely where a burden-direction score and Accountability Laundering analysis add value.

**Caution before public use.** The expanded search deliberately captures ambiguous terms. Any bill characterized publicly as raising taxes or increasing taxpayer costs should first be reviewed for legal effect, amendments, fiscal impact and whether enabling authority was actually exercised.

# 10. Priority Follow-Up Investigations

**1. Verify every Potential Expansion / Increase bill.** Read the enrolled/substitute text and fiscal impact for HB1358, SB649, HB220 and SB630. Determine whether the recorded action directly increases a tax/assessment/surcharge or changes procedure around an existing burden.

**2. Review all five 3-2 delegation splits.** These are the strongest internal fault lines. Identify the policy mechanism, who pays, revenue/fiscal impact, and why the five-member delegation divided.

**3. Build a Taxpayer Burden Direction Score.** For every reviewed measure, code Direct Increase, Expanded Authority, New Fee/Assessment, Relief/Reduction, Exemption/Credit, Administrative/Neutral or No Material Burden.

**4. Build Accountability Laundering case files.** For enabling measures, trace state authorization through local/agency adoption and actual collection. Attribute each stage to the responsible official or institution.

**5. Quantify realized taxpayer impact.** Use fiscal-impact statements, local ordinances, adopted rates, fee schedules and collections to distinguish theoretical authority from costs actually imposed.

**6. Test public rhetoric against the burden record.** Compare tax-relief messaging with votes for direct increases, expanded authority, fees, surcharges and assessments.

**7. Prioritize Loudoun applicability.** Identify which expanded-burden measures could apply directly to Loudoun County, incorporated towns, local businesses, consumers, property owners or data-center/high-load infrastructure.

# Appendix A. Common Expanded-Burden Vote Ledger

All 121 vote events where all five Loudoun delegates cast a recorded Yea or Nay in the 287-bill expanded taxpayer-burden universe. Bill and vote sources link to Virginia LIS.

| Date | Bill | Direction | McAuliff | Martinez | Reid | Reaser | Singh | Split | Source |
|---|---|---|---|---|---|---|---|---|---|
| 2/5/2026 | HB1144 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/5/2026 | HB177 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/6/2026 | HB653 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/9/2026 | HB681 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/9/2026 | HB1005 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/9/2026 | HB848 | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/9/2026 | HB1093 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/9/2026 | HB1127 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/10/2026 | HB1358 | Potential Expansion / Increase | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/10/2026 | HB167 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/10/2026 | HB557 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/10/2026 | HB667 | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/10/2026 | HB915 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/10/2026 | HB1071 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/10/2026 | HB1100 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/10/2026 | HB958 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/11/2026 | HB1226 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/11/2026 | HB1255 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/11/2026 | HB898 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/12/2026 | HB1316 | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/13/2026 | HB1472 | Potential | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |

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|---|---|---|---|---|---|---|---|---|---|
| | | Relief / Reduction | | | | | | | |
| 2/13/2026 | HB189 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/13/2026 | HB852 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/16/2026 | HB379 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/16/2026 | HB1124 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/23/2026 | SB649 | Potential Expansion / Increase | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/23/2026 | SB400 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 | LIS vote |
| 2/23/2026 | SB597 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/23/2026 | SB612 | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/24/2026 | SB630 | Potential Expansion / Increase | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/24/2026 | SB680 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/25/2026 | SB329 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/25/2026 | SB94 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/25/2026 | SB314 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 | LIS vote |
| 2/25/2026 | SB388 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 | LIS vote |
| 2/25/2026 | SB742 | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/25/2026 | HB276 | Tax/Fiscal - Needs Review | Nay | Nay | Nay | Nay | Nay | 0-5 | LIS vote |
| 2/25/2026 | HB671 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/26/2026 | HB1226 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/27/2026 | SB445 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/27/2026 | SB313 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/27/2026 | SB423 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/2/2026 | SB181 | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/2/2026 | SB788 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/3/2026 | SB661 | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Nay | Yea | 3-2 | LIS vote |
| 3/3/2026 | SB693 | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Nay | 4-1 | LIS vote |
| 3/4/2026 | SB779 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/4/2026 | SB779 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |

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|---|---|---|---|---|---|---|---|---|---|
| 3/4/2026 | SB666 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/4/2026 | SB129 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/4/2026 | SB725 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/4/2026 | HB145 | Tax/Fiscal - Needs Review | Nay | Nay | Nay | Nay | Nay | 0-5 | LIS vote |
| 3/4/2026 | HB400 | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/4/2026 | HB796 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/4/2026 | HB1233 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/5/2026 | SB302 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/6/2026 | SB637 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/6/2026 | HB177 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/6/2026 | HB515 | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/6/2026 | HB854 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/6/2026 | HB954 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/6/2026 | HB1279 | Tax/Fiscal - Needs Review | Nay | Nay | Nay | Nay | Nay | 0-5 | LIS vote |
| 3/9/2026 | SB200 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/10/2026 | HB39 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/10/2026 | HB199 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/10/2026 | HB299 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/10/2026 | HB379 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/10/2026 | HB1100 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/10/2026 | HB1334 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/11/2026 | SB651 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/11/2026 | SB43 | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/11/2026 | HB848 | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/11/2026 | HB1005 | Tax/Fiscal - Needs Review | Nay | Nay | Nay | Nay | Nay | 0-5 | LIS vote |
| 3/12/2026 | HB153 | Potential Burden - Needs Review | Nay | Nay | Nay | Nay | Nay | 0-5 | LIS vote |
| 3/12/2026 | HB273 | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/12/2026 | HB450 | Tax/Fiscal - | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |

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|---|---|---|---|---|---|---|---|---|---|
| | | Needs Review | | | | | | | |
| 3/12/2026 | **HB1111** | Potential Relief / Reduction | Yea | Nay | Yea | Yea | Yea | 4-1 | LIS vote |
| 3/12/2026 | **HB276** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/13/2026 | **HB667** | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/13/2026 | **SB129** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/13/2026 | **SB200** | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/14/2026 | **HB145** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/14/2026 | **HB153** | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/14/2026 | **HB1005** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/14/2026 | **HB1279** | Tax/Fiscal - Needs Review | Nay | Nay | Yea | Yea | Yea | 3-2 | LIS vote |
| 3/14/2026 | **SB94** | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/14/2026 | **SB313** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/14/2026 | **SB388** | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 | LIS vote |
| 3/14/2026 | **SB725** | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 3/14/2026 | **SB661** | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Nay | Yea | 3-2 | LIS vote |
| 3/14/2026 | **SB661** | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Nay | Yea | 3-2 | LIS vote |
| 4/22/2026 | **HB952** | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 4/22/2026 | **HB379** | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 4/22/2026 | **HB796** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 4/22/2026 | **HB848** | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 4/22/2026 | **HB1279** | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 | LIS vote |
| 4/22/2026 | **SB181** | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 4/22/2026 | **SB388** | Tax/Fiscal - Needs Review | Nay | Nay | Yea | Yea | Yea | 3-2 | LIS vote |
| 4/22/2026 | **SB597** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 4/22/2026 | **SB666** | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 1/27/2026 | **HB175** | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 1/27/2026 | **HB199** | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 1/27/2026 | **HB282** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |

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|---|---|---|---|---|---|---|---|---|---|
| 1/27/2026 | **HB341** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 1/28/2026 | **HB220** | Potential Expansion / Increase | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 1/28/2026 | **HB515** | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 1/29/2026 | **HB764** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 1/29/2026 | **HB153** | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 1/30/2026 | **HJ34** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/2/2026 | **HB39** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/3/2026 | **HB960** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/3/2026 | **HB273** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/3/2026 | **HB350** | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/3/2026 | **HB383** | Potential Relief / Reduction | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/3/2026 | **HB854** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/3/2026 | **HB474** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/3/2026 | **HB510** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/4/2026 | **HB943** | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/4/2026 | **HB943** | Potential Burden - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |
| 2/4/2026 | **HB550** | Tax/Fiscal - Needs Review | Nay | Yea | Yea | Yea | Yea | 4-1 | LIS vote |
| 2/4/2026 | **HB450** | Tax/Fiscal - Needs Review | Yea | Yea | Yea | Yea | Yea | 5-0 | LIS vote |

## Methodology & Evidence Limits

• This is a new, standalone comparative analysis built from the 287-bill Expanded Taxpayer Burden Corpus. It does not overwrite or merge the earlier narrow Tax Voting Alignment Analysis.

• The expanded corpus added 161 bills beyond the 128-bill conservative tax universe by searching for broader taxpayer-burden terminology.

• The expanded search is intentionally high-recall. Terms such as fee, assessment, charge and rate can capture measures that do not actually increase taxpayer burdens.

• Pairwise agreement includes only vote events where both delegates cast Yea or Nay. The common-vote ledger includes only events where all five cast Yea or Nay.

• Preliminary burden-direction labels are screening classifications, not legal conclusions. Bill text and fiscal-impact review are required before public characterization.

• Accountability Laundering is used here as an analytical framework for distributed responsibility, not as an allegation of illegality, conspiracy or improper motive.

**CORAGGIO CONSULTING**
**THE VIRGINIA POLITICAL INTELLIGENCE PORTAL (VPIP)**