



VIRGINIA POLITICAL INTELLIGENCE PORTAL

L. LOUISE LUCAS

Senate District 18 | SD-18 | Parts of Chesapeake City and Portsmouth City

2026 Tax Voting Intelligence Analysis

Senator | Democrat | Senate of Virginia

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

235

Recorded events

86

Tax bills

207

Yea

7

Nay

Combined: 235 events, 86 tax bills, 207 Yea, 7 Nay, 21 Present/Not Voting (X), 0 P, 0 Abstain (A). 20261 Regular: 220 events, 85 tax bills, 194 Yea, 5 Nay, 21 X, 0 A. 20262 Special I: 15 events, 1 bill (HB30 only), 13 Yea, 2 Nay. Spec I Nays exist (SV49; SV54). Do not claim no Spec I Nay. Disclose X=21. Keep Voice Vote X rows as X. Do not convert Voice Votes to N. House-substitute rejections by Senate (SV949 SB129; SV950 SB661) are procedural/version, not a tax-rate census. High Yea is not a higher-tax or lower-tax label. High Yea is not ideology. This ledger is S0019 only. Do not include Hashmi S0108 or Ebbin S0085. Chamber is Senate of Virginia, not House of Delegates.

LIS member ID S0019. Official name token: L. Louise Lucas. <https://apps.senate.virginia.gov/Senator/memberpage.php?id=S0019>

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — L. Louise Lucas has 235 recorded vote events across 86 tax-related bills: 207 Yea, 7 Nay, 21 Present/Not Voting (X), 0 Present (P), and 0 Abstain (A). 2026 Regular (session 20261) accounts for 220 events on 85 tax bills (194 Yea, 5 Nay, 21 X, 0 A). 2026 Special I (session 20262) accounts for 15 events on one bill, HB30: 13 Yea and 2 Nay. Spec I Nays exist. Do not claim no Spec I Nay. There is no Special I X. There is no Special I A. High Yea is not a higher-tax or lower-tax label. High Yea is not ideology. Disclose X=21. A=0. Do not invent an Abstain. Do not invent an eighth Nay. Do not convert Voice Vote X rows to Nay.

The record is one-sided on the Yea side. Lucas supported 207 of 235 recorded tax vote events. That arithmetic is not a tax-rate census. The seven Nays are seven recorded actions in her S0019 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent an eighth Nay. The seven Nays, named and unflattened, are SV713 on SB30 (Suetterlein Floor Amendment item 3-5.24 #1s rejected, 19-Y 21-N 0-A); SV714 on SB30 (Sturtevant Floor Amendment item 4-14 #6s rejected, 19-Y 21-N 0-A); SV744 on SB388 (Counties, Cities and Towns Amendment rejected by Senate); SV949 on SB129 (House substitute rejected by Senate, 0-Y 40-N 0-A); SV950 on SB661 (House substitute rejected by Senate, 0-Y 40-N 0-A); SV49 on HB30 in session 20262 (Senate concurred in Governor's recommendation No. 5, Lucas Nay); and SV54 on HB30 in session 20262 (Senate concurred in Governor's recommendation No. 10, Lucas Nay). Two of the seven Nays sit in Special I. SV949 and SV950 are House-substitute rejections by the Senate. They are procedural/version, not policy opposition to the underlying bills. On HB30 conference report agreed (SV39), Lucas's 20261 and 20262 tokens are Yea. On 20261 SV49 and SV54, Lucas is Yea; on 20262 SV49 and SV54, Lucas is Nay. Sessions stay separate.

There are 21 Present/Not Voting (X) tokens in this tax universe. Disclose X=21. Many are Voice Vote HISTORY sentences. Keep them as X. Voice Vote X stays X. Do not convert Voice Votes to N. Shared-refid VSV937 is X across HB163; HB282; HB474; HB524; HB557; HB1358 and remains one KPI event. The 21 X vote_ids are S10V10, S2V905, VSV175, S10V23, VSV877, VSV878, VSV879, VSV880, VSV937, VSV939, VSV940, VSV941, VSV942, VSV943, VSV944, VSV945, VSV946, VSV947, VSV948, VSV949, and VSV1094. There are 0 Present (P) tokens. There are 0 Abstain (A) tokens. A=0. Special I is 13 Yea and 2 Nay on HB30. This paper does not invent other Special Session tax bills.

Interpretive caution. A high Yea rate does not mean Lucas uniformly favored higher taxes or lower taxes. The captured bills include relief, exemptions, credits, classifications, local taxing authority, administrative changes, committee rolls, voice votes, and budget vehicles with very different fiscal effects. Seventy-six of the 235 events are HB29/HB30/SB29/SB30 budget-vehicle rolls. Vehicle is not item. X is not N. Disclose X=21. A=0.

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. Fourteen shared-refid events attach to more than one tax bill and are scored once (Budget / Appropriations when a forced budget vehicle is among the bills; otherwise Tax Administration / Other) so the table sums to 235 events rather than splitting a single roll call. Thirteen of the fourteen shared-refid events are Yea; VSV937 is X. Budget vehicles sit in Budget / Appropriations because this filter forces HB29/HB30/SB29/SB30. X is a recorded Present/Not Voting token. It is not Nay, and it is not absence. There are 21 X, 0 P, and 0 A. The seven Nays sit in Budget / Appropriations (SB30 SV713, SB30 SV714, 20262 HB30 SV49, 20262 HB30 SV54), Tax Exemptions (SB388 SV744), and Sector/Excise Tax (SB129 SV949, SB661 SV950). Disclose X=21. There is no scored A.

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	76	57	4	15	0

Tax category	Events	Yea	Nay	X	Not Voting (P/A)	
Tax Administration / Other	45	41	0	4		0
Income Tax	21	21	0	0		0
Sector/Excise Tax	21	19	2	0		0
Sales & Use Tax	15	15	0	0		0
Local Taxes	13	12	0	1		0
Real Property Tax	13	13	0	0		0
Tax Exemptions	13	12	1	0		0
Tax Credits/Incentives	10	10	0	0		0
Personal Property Tax	8	7	0	1		0
Total	235	207	7	21		0

Figure 1. S0019 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	220		85	194	5	21	0
20262 2026 Special I	15		1	13	2	0	0
Combined	235		86	207	7	21	0

Figure 2. Session split of the same 235 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 (SV49; SV54). Spec I Nays exist. No Special I X. No Special I A. Disclose X=21 on Regular only.

2. Nay Votes

Documented Fact. Seven Nays. Twenty-one X. Zero P. Zero A. The twenty-one X tokens are named in section 3. There is no A token to name in section 3. The seven Nays named below are Lucas's S0019 CSV tokens. Those are separate recorded actions. This paper does not invent an eighth Nay. Two of the seven sit in Special I (20262 SV49; 20262 SV54). House-substitute rejections by Senate are procedural/version. High Yea is not ideology. High Yea is not a tax-rate census. Keep sessions separate.

Nay: SB30 — Budget Bill. Vote SV713 on 2/26/2026 (session 20261). Official recorded action: S Senator Suetterlein Floor Amendment item 3-5.24 #1s rejected (19-Y 21-N 0-A). Lucas's token is N. This is a floor-amendment vote on a forced budget vehicle. It is not a standalone tax-rate roll.

Nay: SB30 — Budget Bill. Vote SV714 on 2/26/2026 (session 20261). Official recorded action: S Senator Sturtevant Floor Amendment item 4-14 #6s rejected (19-Y 21-N 0-A). Lucas's token is N. This is a second floor-amendment vote on the same budget vehicle. It is not flattened into SV713.

Nay: SB388 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote SV744 on 2/27/2026 (session 20261). Official recorded action: S Counties, Cities and Towns Amendment rejected by Senate. Lucas's token is N. Other SB388 events in this ledger include Senate passage Yea (SV331), conference Yea (SV1416), and Governor's recommendation Yea (SV1564). Those Yea tokens are not this Nay.

Nay: SB129 — Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Vote SV949 on 3/4/2026 (session 20261). Official recorded action: S House substitute rejected by Senate (0-Y 40-N 0-A). Lucas's token is N. This is a procedural/version vote. The Senate rejected the House substitute unanimously. It is not policy opposition to the underlying bill. Senate passage on SV380 is Yea. Conference report on SV1428 is Yea in this CSV.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote SV950 on 3/4/2026 (session 20261). Official recorded action: S House substitute rejected by Senate (0-Y 40-N 0-A). Lucas's token is N. This is a procedural/version vote. The Senate rejected the House substitute unanimously. It is not policy opposition to the underlying bill. Conference report events SV1431 / SV1511 / SV1512 / SV1513 are Yea in this S0019 CSV.

Nay: HB30 — Budget Bill. Vote SV49 on 6/29/2026 (session 20262). Official recorded action: S Senate concurred in Governor's recommendation No. 5 (28-Y 10-N 0-A). Lucas's token is N. This is a Special I Nay. On 20261 SV49, Lucas's token is Yea. Sessions stay separate. Do not flatten the two SV49 rows. Do not claim no Spec I Nay.

Nay: HB30 — Budget Bill. Vote SV54 on 6/29/2026 (session 20262). Official recorded action: S Senate concurred in Governor's recommendation No. 10 (31-Y 7-N 0-A). Lucas's token is N. This is a second Special I Nay. On 20261 SV54, Lucas's token is Yea. Sessions stay separate. Do not flatten the two SV54 rows.

Analysis. The seven Nays are two SB30 floor-amendment events, one SB388 Counties, Cities and Towns Amendment rejection, one SB129 House-substitute rejection (procedural/version), one SB661 House-substitute rejection (procedural/version), and two 20262 HB30 Governor's recommendation concurrences (No. 5 and No. 10). House-sub Nays are not a tax-rate census. Special I has two Nays. High Yea is not ideology.

3. Present/Not Voting (X) and Abstain (A)

Documented Fact. Twenty-one Present/Not Voting (X) tokens. Zero Abstain (A). Zero Present (P). X is not N. X is not Y. X is not absence. A is not N. A is not X. A is not Y. A is not absence. Disclose X=21. A=0. Many X rows are Voice Vote HISTORY sentences. Keep them as X. Do not convert Voice Votes to N. Do not invent additional X rows. Lucas's X set includes S10V10 (SR6), S2V905 (SB774), S10V23 (SJ38), and the Voice Vote / block-vote cluster. All 21 sit in 20261. None sit in 20262. Special I is 13 Yea and 2 Nay.

S10V10 — S10V10 / SR6 (1/30/2026): S Rereferred from Rules to Finance and Appropriations (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

S2V905 — S2V905 / SB774 (2/2/2026): S Passed by indefinitely in Commerce and Labor with letter (13-Y 0-N). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV175 — VSV175 / SB597 (2/2/2026): S Committee substitute agreed to (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

S10V23 — S10V23 / SJ38 (2/6/2026): S Passed by indefinitely in Rules (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV877 — VSV877 / HB29 (2/19/2026): S Committee amendments agreed to (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV878 — VSV878 / HB29 (2/19/2026): S Committee amendment Item 77 #1s agreed to (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV879 — VSV879 / HB29 (2/19/2026): S Committee amendment Item 4-5.04 #1s agreed to (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV880 — VSV880 / HB29 (2/19/2026): S Committee amendment Item 4-14 #2s agreed to (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV937 — VSV937 / HB163; HB282; HB474; HB524; HB557; HB1358 (2/26/2026): S Passed by for the day Block Vote (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV939 — VSV939 / SB30 (2/26/2026): S Uncontested Committee amendments agreed to Block Vote (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV940 — VSV940 / SB30 (2/26/2026): S Contested Committee amendments agreed to Block Vote #1 (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV941 — VSV941 / SB30 (2/26/2026): S Committee amendment item 109 #3s agreed to (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV942 — VSV942 / SB30 (2/26/2026): S Committee amendment item 125 #5s agreed to (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV943 — VSV943 / SB30 (2/26/2026): S Committee amendment item 125 #6s agreed to (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV944 — VSV944 / SB30 (2/26/2026): S Committee amendment item 479 #1s agreed to (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV945 — VSV945 / SB30 (2/26/2026): S Committee amendment item 4-5.04 #1s agreed to (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV946 — VSV946 / SB30 (2/26/2026): S Reading of amendment waived (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV947 — VSV947 / SB30 (2/26/2026): S Senator Suetterlein Floor Amendment item 50 #3s rejected. Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV948 — VSV948 / SB30 (2/26/2026): S Reading of amendment waived (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV949 — VSV949 / SB30 (2/26/2026): S Reading of amendment waived (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

VSV1094 — VSV1094 / HB1100 (3/6/2026): S Passed by for the day Block Vote (Voice Vote). Lucas's token is X. Keep it as X. X is not N and is not Y and is not absence.

There are 0 Present (P) tokens, 21 Present/Not Voting (X) tokens, and 0 Abstain (A) tokens. The seven Nays named in section 2 are N, not X. Shared-refid VSV937 stays X and stays one KPI event. Special I is 13 Yea and 2 Nay. This paper does not write a Special I Present/Not Voting cluster onto this member.

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 that appear only inside block events are listed once in section 7 so a single roll call is not narrated twice. Exact personal-property vehicles in this CSV include HB557 and SR6 where scored. SJ38 appears where exact events exist in this CSV. S10V10 on SR6 is X. S10V23 on SJ38 is X.

SB181. Real property tax; partial exemption for repurposing underutilized structures for residential use. Lucas recorded Yea on 1/28/2026, S Reported from Finance and Appropriations (14-Y 0-N); Yea on 2/2/2026, S Read third time and passed Senate (40-Y 0-N 0-A); Yea on 3/4/2026, S House substitute agreed to by Senate (21-Y 19-N 0-A); Yea on 4/22/2026, S Senate concurred in Governor's recommendation (21-Y 18-N 0-A).

HB282. Real property tax; classification of land and improvement in Cities of Charlottesville/Falls Church. Lucas recorded Yea on 2/25/2026, S Reported from Finance and Appropriations (14-Y 1-N); Yea on 3/2/2026, S Passed Senate (40-Y 0-N 0-A).

HB557. Tangible personal property tax; establishes classification for electric landscaping equipment. Lucas recorded Yea on 2/25/2026, S Reported from Finance and Appropriations (9-Y 4-N); Yea on 3/2/2026, S Passed Senate (21-Y 19-N 0-A).

HB474. Real estate with delinquent taxes or liens; apptmt. of special commissioner, increases value. Lucas recorded Yea on 2/25/2026, S Reported from Finance and Appropriations (14-Y 0-N).

HB854. Real property tax; local classification or designation for property, nonprofit organizations. Lucas recorded Yea on 3/3/2026, S Reported from Finance and Appropriations with substitute (15-Y 0-N).

HB1358. Real property tax; special assessment on basis of use, notice requirements. Lucas recorded Yea on 2/25/2026, S Reported from Finance and Appropriations (14-Y 0-N).

HB175. Real property; tax exemption, surviving spouses of members of Armed Forces who died in line of duty. Lucas recorded Yea on 3/3/2026, S Continued to next session in Finance and Appropriations (12-Y 2-N).

HB960. Personal property taxes; valuation, effective clause. Lucas recorded Yea on 3/3/2026, S Continued to next session in Finance and Appropriations (15-Y 0-N).

HJ34. Qualifying vehicles, certain; Dept. of Tax. to study options for abolishing personal property tax. Lucas recorded Yea on 3/6/2026, S Continued to next session in Finance and Appropriations (10-Y 4-N).

SR6. Qualifying vehicles, certain; Dept. of Tax. to study options for abolishing personal property tax. Lucas recorded Yea on 1/22/2026, S Rereferred from Finance to Rules (13-Y 0-N); Present/Not Voting (X) on 1/30/2026, S Rereferred from Rules to Finance and Appropriations (Voice Vote); Yea on 2/5/2026, S Continued to next session in Finance and Appropriations (10-Y 5-N).

SB8. Real property tax; exemption surviving spouses of members of armed forces who died in line of duty. Lucas recorded Yea on 1/28/2026, S Continued to next session in Finance and Appropriations (13-Y 0-N).

SB649. Real property tax; special assessment on basis of use, notice requirements. Lucas recorded Yea on 1/27/2026, S Reported from Finance and Appropriations (14-Y 0-N).

SB799. Tangible personal property tax relief; rate of taxation. Lucas recorded Yea on 2/3/2026, S Passed by indefinitely in Finance and Appropriations (10-Y 5-N).

SB829. Real property tax bills; disclosure, resource protection area. Lucas recorded Yea on 2/3/2026, S Continued to next session in Finance and Appropriations (15-Y 0-N).

5. Income Tax, Credits & Exemptions

SB388 tokens named in section 2 remain those recorded actions. One SB388 event is Nay (SV744). That Nay is the Counties, Cities and Towns Amendment rejection. Senate passage, conference, and Governor's recommendation on SB388 are Yea. HB400 passage and reconsideration events in this CSV are Yea for Lucas. HB1279, HB167, and related exemption titles appear where exact events exist in this CSV. Do not invent Jones-only SB393 / S1V683 onto this member.

SB96. Income tax, corporate and state; credit for braille labeling program. Lucas recorded Yea on 1/20/2026, S Reported from Finance and Appropriations with substitute (14-Y 0-N); Yea on 1/23/2026, S Read third time and passed Senate (39-Y 0-N 0-A).

SB612. Motion picture production; extends income tax credit sunset. Lucas recorded Yea on 1/27/2026, S Reported from Finance and Appropriations with substitute (11-Y 3-N); Yea on 1/30/2026, S Read third time and passed Senate (24-Y 16-N 0-A).

HB1180. Income tax, state; free tax filing program for individuals. Lucas recorded Yea on 2/17/2026, S Reported from Finance and Appropriations (13-Y 0-N); Yea on 2/19/2026, S Passed Senate Block Vote (39-Y 0-N 0-A).

HB400. Motion picture production; increases aggregate cap on tax credit, extends sunset. Lucas recorded Yea on 3/3/2026, S Reported from Finance and Appropriations (12-Y 3-N); Yea on 3/4/2026, S Passed Senate with substitute (25-Y 15-N 0-A); Yea on 3/4/2026, S Reconsideration of Senate passage agreed to by Senate (40-Y 0-N 0-A); Yea on 3/4/2026, S Passed Senate with substitute (24-Y 16-N 0-A).

SB388. Affordable housing; religious organizations and other nonprofit tax-exempt properties. Lucas recorded Yea on 2/3/2026, S Constitutional reading dispensed (on 1st reading) (39-Y 0-N 0-A); Yea on 2/11/2026, S Read third time and passed Senate (21-Y 18-N 0-A); Nay on 2/27/2026, S Counties, Cities and Towns Amendment rejected by Senate; Yea on 3/4/2026, S Senate acceded to request (40-Y 0-N 0-A); Yea on 3/13/2026, S Conference report agreed to by Senate (21-Y 17-N 0-A); Yea on 4/22/2026, S Senate concurred in Governor's recommendation (21-Y 18-N 0-A).

HB167. Tax exemptions; Confederacy organizations. Lucas recorded Yea on 2/17/2026, S Reported from Finance and Appropriations (8-Y 5-N); Yea on 2/19/2026, S Passed Senate (21-Y 17-N 0-A).

HB1279. Affordable housing; religious organizations and other nonprofit tax-exempt properties. Lucas recorded Yea on 3/3/2026, S Constitutional reading dispensed Block Vote (on 2nd reading) (40-Y 0-N 0-A); Yea on 3/4/2026, S Passed Senate with substitute (21-Y 17-N 0-A); Yea on 3/10/2026, S Senate insisted on substitute (40-Y 0-N 0-A); Yea on 3/13/2026, S Conference report agreed to by Senate (23-Y 16-N 0-A); Yea on 4/22/2026, S Senate concurred in Governor's recommendation (23-Y 16-N 0-A).

SB393. Virginia's Great Outdoors Act; established, creates data center land conservation tax. Lucas recorded Yea on 2/10/2026, S Continued to next session in Finance and Appropriations (15-Y 0-N).

SB591. Income tax, state; free tax filing program for individuals. Lucas recorded Yea on 1/27/2026, S Reported from Finance and Appropriations with amendment (14-Y 0-N).

HB716. Income tax, state; innocent spouse tax relief. Lucas recorded Yea on 3/3/2026, S Reported from Finance and Appropriations (15-Y 0-N).

HB958. Income tax, corporate; taxable income, net operating loss. Lucas recorded Yea on 3/3/2026, S Continued to next session in Finance and Appropriations (14-Y 1-N).

SB211. Income tax, state; subtraction for incentive stock options. Lucas recorded Yea on 1/20/2026, S Continued to next session in Finance and Appropriations (9-Y 5-N).

SB143. Income tax, state; subtractions for income attributable to overtime. Lucas recorded Yea on 1/20/2026, S Continued to next session in Finance and Appropriations (9-Y 5-N).

SB7. Income tax, state; standard deduction and earned income tax credit. Lucas recorded Yea on 1/20/2026, S Continued to next session in Finance and Appropriations (9-Y 5-N).

SB710. Income tax, state; removes sunset on elevated standard deduction amounts, etc. Lucas recorded Yea on 1/27/2026, S Continued to next session in Finance and Appropriations (9-Y 5-N).

SB268. Income tax, state; creates child tax credit. Lucas recorded Yea on 1/28/2026, S Continued to next session in Finance and Appropriations (9-Y 4-N).

SB694. Income tax, state; subtractions for tips. Lucas recorded Yea on 1/28/2026, S Continued to next session in Finance and Appropriations (9-Y 4-N).

SB139. Income tax, state; subtraction for long-term capital gains from sale of principal residence. Lucas recorded Yea on 1/28/2026, S Continued to next session in Finance and Appropriations (13-Y 0-N).

SB148. Income tax, state; subtraction for tax, military retirement benefits, uniformed services. Lucas recorded Yea on 1/28/2026, S Continued to next session in Finance and Appropriations (12-Y 1-N).

SB747. Income tax, state; first-time homebuyer tax credit. Lucas recorded Yea on 1/28/2026, S Continued to next session in Finance and Appropriations (10-Y 4-N).

SB674. Income tax, state; first-time homebuyer tax credit. Lucas recorded Yea on 1/28/2026, S Continued to next session in Finance and Appropriations (12-Y 2-N).

SB732. Income tax, state; nonpublic and public school tax credits. Lucas recorded Yea on 1/28/2026, S Passed by indefinitely in Finance and Appropriations (10-Y 4-N).

SB236. Income tax, state; newborn and stillborn tax credit. Lucas recorded Yea on 2/3/2026, S Continued to next session in Finance and Appropriations (14-Y 0-N).

SB702. Income tax, state; brackets, deductions, and exemptions, inflation indexing. Lucas recorded Yea on 2/5/2026, S Continued to next session in Finance and Appropriations (10-Y 5-N).

SB696. Income tax, corporate; reduction of rate. Lucas recorded Yea on 1/28/2026, S Passed by indefinitely in Finance and Appropriations (9-Y 4-N).

SB828. Motion picture production; increases aggregate cap on tax credit, extends sunset. Lucas recorded Yea on 1/27/2026, S Stricken at request of Patron in Finance and Appropriations (14-Y 0-N).

SB786. Income tax, state and corporate; microchip & semiconductor manufacturing & supply chain tax credits. Lucas recorded Yea on 2/5/2026, S Continued to next session in Finance and Appropriations (14-Y 0-N).

SB380. Income tax, corporate and state; subtraction for broadband grant fund awards. Lucas recorded Yea on 2/3/2026, S Continued to next session in Finance and Appropriations (15-Y 0-N).

6. Sales, Use & Local Taxation

Admissions-tax and retail sales vehicles in this ledger are drawn from exact bill events in the S0019 CSV. Shared-refid block events that concatenate sales or local titles are listed in section 7. SJ38 carries X on S10V23 where scored. Do not invent subcommittee tokens absent from this CSV.

SB400. Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism. Lucas recorded Yea on 1/27/2026, S Reported from Finance and Appropriations (11-Y 1-N 1-A); Yea on 1/30/2026, S Read third time and passed Senate (25-Y 12-N 0-A).

SB763. Retail Sales and Use Tax; definitions, imposes firearm and ammunition tax. Lucas recorded Yea on 2/3/2026, S Reported from Finance and Appropriations with substitute (10-Y 5-N); Yea on 2/6/2026, S Read third time and passed Senate (21-Y 19-N 0-A).

HB550. Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism. Lucas recorded Yea on 2/17/2026, S Reported from Finance and Appropriations (8-Y 5-N); Yea on 2/19/2026, S Passed Senate (24-Y 14-N 0-A).

SB314. Tourism improvement districts; transient occupancy tax in Arlington County. Lucas recorded Yea on 2/3/2026, S Reported from Finance and Appropriations (10-Y 5-N); Yea on 2/11/2026, S Read third time and defeated by Senate (20-Y 18-N 0-A); Yea on 2/11/2026, S Reconsideration of defeated action agreed to by Senate; Yea on 2/11/2026, S Read third time and passed Senate (23-Y 17-N 0-A); Yea on 2/11/2026, S Reconsideration of passage agreed to by Senate.

HB341. Plastic bag tax; distribution to towns. Lucas recorded Yea on 2/17/2026, S Reported from Finance and Appropriations (8-Y 5-N); Yea on 2/19/2026, S Passed Senate (22-Y 16-N 0-A).

HB524. Tourism improvement districts; transient occupancy tax in Arlington County. Lucas recorded Yea on 2/25/2026, S Reported from Finance and Appropriations (10-Y 5-N); Yea on 3/2/2026, S Passed Senate (21-Y 19-N 0-A).

HB915. Local taxation; tax extension for federal government shutdown. Lucas recorded Yea on 3/3/2026, S Reported from Finance and Appropriations (14-Y 1-N); Yea on 3/4/2026, S Passed Senate (39-Y 0-N 0-A).

SJ38. Craft beer industry; Department of Taxation to prepare a report on local taxation. Lucas recorded Present/Not Voting (X) on 2/6/2026, S Passed by indefinitely in Rules (Voice Vote).

HB334. Additional local sales and use tax to support schools; referendum. Lucas recorded Yea on 3/9/2026, S Continued to next session in Finance and Appropriations (14-Y 0-N).

HB897. Retail Sales and Use Tax; exemption for data centers, delayed effective date. Lucas recorded Yea on 3/3/2026, S Passed by indefinitely in Finance and Appropriations (15-Y 0-N).

HB1008. Motor vehicle sales and use tax; exemption for electric vehicles, etc. Lucas recorded Yea on 3/3/2026, S Continued to next session in Finance and Appropriations (15-Y 0-N).

SB9. RS & UT; food for human consumption and essential personal hygiene products, delayed effective date. Lucas recorded Yea on 1/20/2026, S Continued to next session in Finance and Appropriations (9-Y 5-N).

SB187. Retail Sales and Use Tax; exemption for vital baby products. Lucas recorded Yea on 1/20/2026, S Continued to next session in Finance and Appropriations (9-Y 5-N).

SB697. Retail Sales and Use Tax; dealer discount. Lucas recorded Yea on 1/28/2026, S Passed by indefinitely in Finance and Appropriations (10-Y 4-N).

SB572. Retail Sales and Use Tax; exemptions for tangible personal property used for public improvements. Lucas recorded Yea on 1/28/2026, S Passed by indefinitely in Finance and Appropriations (14-Y 0-N).

SB766. Retail Sales and Use Tax; penalty and interest for certain dealers. Lucas recorded Yea on 2/3/2026, S Passed by indefinitely in Finance and Appropriations (10-Y 5-N).

SB730. Sales & use tax on taxable services & digital personal property; taxes levied in certain districts. Lucas recorded Yea on 2/11/2026, S Continued to next session in Finance and Appropriations (15-Y 0-N).

SB712. Local tax authority; nicotine vapor products. Lucas recorded Yea on 2/3/2026, S Stricken at request of Patron in Finance and Appropriations (15-Y 0-N).

7. Business, Excise & Tax Administration

SB661 carries one Nay (SV950 House-substitute rejection, procedural/version). Conference and related SB661 events in this S0019 CSV are Yea. SB129 House-substitute rejection (SV949) is N and remains procedural/version. SB129 conference SV1428 is Yea in this CSV. S2V905 on SB774 is X. HB1100 carries X on VSV1094. Do not invent bills absent from this CSV.

SB129. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Lucas recorded Yea on 2/10/2026, S Reported from Finance and Appropriations with substitute (9-Y 5-N 1-A); Yea on 2/13/2026, S Read third time and passed Senate (29-Y 10-N 0-A); Nay on 3/4/2026, S House substitute rejected by Senate (0-Y 40-N 0-A); Yea on 3/13/2026, S Conference report agreed to by Senate (26-Y 12-N 0-A).

SB661. Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Lucas recorded Yea on 2/10/2026, S Reported from Finance and Appropriations with substitute (10-Y 5-N); Yea on 2/13/2026, S Read third time and passed Senate (24-Y 15-N 0-A); Nay on 3/4/2026, S House substitute rejected by Senate (0-Y 40-N 0-A); Yea on 3/13/2026, S Conference report agreed to by Senate (25-Y 14-N 0-A); Yea on 3/14/2026, S Senate requested second conference committee (33-Y 6-N 0-A); Yea on 3/14/2026, S Conference report agreed to by Senate (23-Y 15-N 0-A); Yea on 3/14/2026, S Reconsideration of conference report agreed to by Senate (38-Y 0-N 0-A); Yea on 3/14/2026, S Conference report agreed to by Senate (23-Y 15-N 0-A).

SB788. Alcoholic beverage control; payment of excise tax on beer, wine coolers, and wine, penalties. Lucas recorded Yea on 2/5/2026, S Reported from Finance and Appropriations with substitute (15-Y 0-N); Yea on 2/10/2026, S Constitutional reading dispensed Block Vote (on 3rd reading) (40-Y 0-N 0-A); Yea on 2/10/2026, S Read third time and passed Senate Block Vote (40-Y 0-N 0-A); Yea on 3/4/2026, S House Amendments agreed to by Senate (39-Y 1-N 0-A).

SB302. Peanuts; excise tax, sunset extended. Lucas recorded Yea on 3/10/2026, S House substitute agreed to by Senate (39-Y 1-N 0-A).

HB145. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Lucas recorded Yea on 3/3/2026, S Reported from Finance and Appropriations with substitute (12-Y 3-N); Yea on 3/4/2026, S Passed Senate with substitute (27-Y 13-N 0-A); Yea on 3/14/2026, S Conference report agreed to by Senate (26-Y 13-N 0-A).

SB597. Wage garnishments; treasurers' liens for unpaid taxes and charges. Lucas recorded Yea on 1/30/2026, S Constitutional reading dispensed Block Vote (on 1st reading) (38-Y 0-N 0-A); Present/Not Voting (X) on 2/2/2026, S Committee substitute agreed to (Voice Vote); Yea on 2/3/2026, S Read third time and passed Senate (39-Y 0-N 0-A); Yea on 4/22/2026, S Senate concurred in Governor's recommendation (39-Y 0-N 0-A).

HB1100. Wage garnishments; treasurers' liens for unpaid taxes and charges. Lucas recorded Yea on 3/6/2026, S Constitutional reading dispensed Block Vote (on 2nd reading) (39-Y 0-N 0-A); Present/Not Voting (X) on 3/6/2026, S Passed by for the day Block Vote (Voice Vote); Yea on 3/9/2026, S Passed Senate with substitute Block Vote (40-Y 0-N 0-A); Yea on 4/22/2026, S Senate concurred in Governor's recommendation (28-Y 11-N 0-A).

SB316. Notarization, filing, & recordation of certain land records; duties of notary or settlement agent;. Lucas recorded Yea on 2/3/2026, S Reported from Finance and Appropriations (13-Y 0-N); Yea on 2/6/2026, S Read third time and passed Senate Block Vote (40-Y 0-N 0-A); Yea on 2/25/2026, S House substitute agreed to by Senate (40-Y 0-N 0-A).

SB224. Tax administration; award for tax underpayment detection assistance. Lucas recorded Yea on 2/5/2026, S Reported from Finance and Appropriations with substitute (14-Y 0-N 1-A); Yea on 2/11/2026, S Read third time and passed Senate (23-Y 15-N 0-A).

SB660. Virginia Self-Service Storage Act; disposal of abandoned personal property in certain cases. Lucas recorded Yea on 2/10/2026, S Constitutional reading dispensed Block Vote (on 1st reading) (40-Y 0-N 0-A); Yea on 2/11/2026, S Constitutional reading dispensed Block Vote (on 3rd reading) (40-Y 0-N 0-A); Yea on 2/11/2026, S Read third time and passed Senate Block Vote (40-Y 0-N 0-A).

SB779. Eminent domain; condemnation proceedings, entry of order and recordation of certificate. Lucas recorded Yea on 2/13/2026, S Constitutional reading dispensed Block Vote (on 1st reading) (36-Y 0-N 0-A); Yea on 2/16/2026, S Constitutional reading dispensed Block Vote (on 3rd reading) (39-Y 0-N 0-A); Yea on 2/16/2026, S Read third time and passed Senate Block Vote (39-Y 0-N 0-A).

HB1142. Deferred or installment payment agreements; outstanding court-assessed fines, fees, taxes, or costs. Lucas recorded Yea on 3/3/2026, S Continued to next session in Finance and Appropriations (14-Y 0-N).

HB1529. Tax Commissioner; information sharing, eligibility for medical assistance. Lucas recorded Yea on 2/26/2026, S Rereferred from Education and Health to Commerce and Labor (13-Y 0-N); Yea on 3/9/2026, S Reported from Commerce and Labor (14-Y 0-N); Yea on 3/10/2026, S Constitutional reading dispensed (on 2nd reading) (37-Y 0-N 0-A); Yea on 3/11/2026, S Passed Senate Block Vote (39-Y 0-N 0-A); Yea on 3/11/2026, S Reconsideration of Senate passage agreed to by Senate (40-Y 0-N 0-A); Yea on 3/11/2026, S Passed Senate Block Vote (40-Y 0-N 0-A).

SB638. Transportation; changes various provisions of existing funds, etc. Lucas recorded Yea on 2/11/2026, S Continued to next session in Finance and Appropriations (15-Y 0-N).

HB163. Notarization, filing, & recordation of certain land records; duties of notary or settlement agent. Lucas recorded Yea on 2/25/2026, S Reported from Finance and Appropriations (15-Y 0-N).

HB488. Wage garnishment; state tax debt. Lucas recorded Yea on 3/3/2026, S Reported from Finance and Appropriations (15-Y 0-N).

HB954. Rounding procedures; taxes and fees calculated, report. Lucas recorded Yea on 3/3/2026, S Reported from Finance and Appropriations with substitute (15-Y 0-N).

SB774. Financial institutions; processing fee on taxes prohibited, civil penalty. Lucas recorded Present/Not Voting (X) on 2/2/2026, S Passed by indefinitely in Commerce and Labor with letter (13-Y 0-N).

SB452. Commonwealth Savers Plan; ImABLE accounts established, tax treatment. Lucas recorded Yea on 2/3/2026, S Continued to next session in Finance and Appropriations (15-Y 0-N).

SB93. Data centers; taxes on banks that are tenants of a center. Lucas recorded Yea on 2/5/2026, S Continued to next session in Finance and Appropriations (15-Y 0-N).

SB789. Liquid nicotine and nicotine vapor products; certification. Lucas recorded Yea on 2/12/2026, S Stricken at request of Patron in Commerce and Labor (14-Y 0-N).

Shared-refid block events

Fourteen 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. Thirteen tokens are Yea: SV119, SV140, SV148, SV220, SV297, SV355, SV550, SV699, SV748, SV866, SV887, SV956, and SV958. One token is X: VSV937. Keep VSV937 as X. Do not convert it to N or Y.

Yea on 20261 SV119 (1/28/2026): SB400; SB591; SB612; SB649 — Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism.; Income tax, state; free tax filing program for individuals.; Motion picture production; extends income tax credit sunset.; Real property tax; special assessment on basis of use, notice requirements. Official recorded action: S Constitutional reading dispensed Block Vote (on 1st reading) (40-Y 0-N 0-A).

Yea on 20261 SV140 (1/29/2026): SB181; SB302 — Real property tax; partial exemption for repurposing underutilized structures for residential use.; Peanuts; excise tax, sunset extended. Official recorded action: S Constitutional reading dispensed (on 1st reading) (40-Y 0-N 0-A).

Yea on 20261 SV148 (1/30/2026): SB591; SB649 — Income tax, state; free tax filing program for individuals.; Real property tax; special assessment on basis of use, notice requirements. Official recorded action: S Read third time and passed Senate (38-Y 0-N 0-A).

Yea on 20261 SV220 (2/4/2026): SB314; SB316; SB763 — Tourism improvement districts; transient occupancy tax in Arlington County.; Notarization, filing, & recordation of certain land records; duties of notary or settlement agent;; Retail Sales and Use Tax; definitions, imposes firearm and ammunition tax. Official recorded action: S Constitutional reading dispensed Block Vote (on 1st reading) (40-Y 0-N 0-A).

Yea on 20261 SV297 (2/9/2026): SB224; SB788 — Tax administration; award for tax underpayment detection assistance.; Alcoholic beverage control; payment of excise tax on beer, wine coolers, and wine, penalties. Official recorded action: S Constitutional reading dispensed (on 1st reading) (40-Y 0-N 0-A).

Yea on 20261 SV355 (2/11/2026): SB129; SB661 — Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act.; Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Official recorded action: S Constitutional reading dispensed Block Vote (on 1st reading) (40-Y 0-N 0-A).

Yea on 20261 SV550 (2/18/2026): HB167; HB341; HB550; HB1180 — Tax exemptions; Confederacy organizations.; Plastic bag tax; distribution to towns.; Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism.; Income tax, state; free tax filing program for individuals. Official recorded action: S Constitutional reading dispensed Block Vote (on 2nd reading) (38-Y 0-N 0-A).

Yea on 20261 SV699 (2/26/2026): HB163; HB282; HB474; HB524; HB557; HB1358 — Notarization, filing, & recordation of certain land records; duties of notary or settlement agent.; Real property tax; classification of land and improvement in Cities of Charlottesville/Falls Church.; Real estate with delinquent taxes or liens; apptmt. of special commissioner, increases value.; Tourism improvement districts; transient occupancy tax in Arlington County.; Tangible personal property tax; establishes classification for electric landscaping equipment.; Real property tax; special assessment on basis of use, notice requirements. Official recorded action: S Constitutional reading dispensed Block Vote (on 2nd reading) (40-Y 0-N 0-A).

Present/Not Voting (X) on 20261 VSV937 (2/26/2026): HB163; HB282; HB474; HB524; HB557; HB1358 — Notarization, filing, & recordation of certain land records; duties of notary or settlement agent.; Real property tax; classification of land and improvement in Cities of Charlottesville/Falls Church.; Real estate with delinquent taxes or liens; apptmt. of special commissioner, increases value.; Tourism improvement districts; transient occupancy tax in Arlington County.; Tangible personal property tax; establishes classification for electric landscaping equipment.; Real property tax; special assessment on basis of use, notice requirements. Official recorded action: S Passed by for the day Block Vote (Voice Vote).

Yea on 20261 SV748 (2/27/2026): HB163; HB474; HB1358 — Notarization, filing, & recordation of certain land records; duties of notary or settlement agent.; Real estate with delinquent taxes or liens; apptmt. of special commissioner, increases value.; Real property tax; special assessment on basis of use, notice requirements. Official recorded action: S Passed Senate (37-Y 0-N 0-A).

Yea on 20261 SV866 (3/3/2026): HB30; HB145; HB400; HB488; HB716; HB854; HB915; HB954 — Budget Bill.; Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act.; Motion picture production; increases aggregate cap on tax credit, extends sunset.; Wage garnishment; state tax debt.; Income tax, state; innocent spouse tax relief.; Real property tax; local classification or designation for property, nonprofit organizations.; Local taxation; tax extension for federal government shutdown.; Rounding procedures; taxes and fees calculated, report. Official recorded action: S Constitutional reading dispensed (on 2nd reading) (40-Y 0-N 0-A).

Yea on 20261 SV887 (3/4/2026): HB488; HB716; HB854; HB954 — Wage garnishment; state tax debt.; Income tax, state; innocent spouse tax relief.; Real property tax; local classification or designation for property, nonprofit organizations.; Rounding procedures; taxes and fees calculated, report. Official recorded action: S Passed Senate (40-Y 0-N 0-A).

Yea on 20261 SV956 (3/4/2026): HB30; HB145 — Budget Bill.; Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Official recorded action: S Senate insisted on substitute Block Vote (39-Y 0-N 0-A).

Yea on 20261 SV958 (3/4/2026): SB129; SB661 — Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act.; Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Official recorded action: S Senate acceded to request (40-Y 0-N 0-A).

8. Budget Vehicles (HB29 / HB30 / SB29 / SB30)

HB29, HB30, SB29, and SB30 are forced budget vehicles in this filter. They are not a standalone tax-rate roll. On SB30, Lucas recorded Yea on committee and floor vehicles that join in this CSV, X on eleven Voice Vote / block-vote committee-amendment and reading-waiver events (VSV939–VSV949), and Nay on SV713 and SV714 when the Suetterlein and Sturtevant floor amendments were rejected. Those Nays are floor-amendment events on a forced budget vehicle. Keep the Voice Vote X rows as X.

On HB29, four committee-amendment Voice Vote events are X (VSV877–VSV880) and other exact HB29 events in this CSV are Yea. On SB29, exact events in this CSV are Yea. On 20261 HB30, Lucas recorded Yea on conference report agreed (SV39), Yea on Governor's recommendation Nos. 5 and 10 (SV49; SV54), and Yea on the remaining

exact 20261 HB30 events in this ledger, including Senate passage with amendments (SV888) and other Governor-recommendation concurrences. Sessions stay separate.

20262 is HB30 only: 15 events, 13 Yea and 2 Nay. The two Special I Nays are SV49 (Governor's recommendation No. 5) and SV54 (Governor's recommendation No. 10). Spec I Nays exist. Do not claim no Spec I Nay. There is no Special I X. There is no Special I A. 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). Lucas supported 207 of 235 recorded tax-universe events. The seven Nays are seven recorded actions: SB30 Suetterlein floor amendment rejected (SV713); SB30 Sturtevant floor amendment rejected (SV714); SB388 Counties, Cities and Towns Amendment rejected (SV744); SB129 House substitute rejected by Senate (SV949, procedural/version); SB661 House substitute rejected by Senate (SV950, procedural/version); HB30 Governor's recommendation No. 5 (20262 SV49); and HB30 Governor's recommendation No. 10 (20262 SV54). Those seven are the complete Nay set. Two of the seven sit in Special I. House-sub Nays are procedural/version. There are 21 Present/Not Voting (X) tokens, many on Voice Vote HISTORY sentences, plus S10V10, S2V905, and S10V23. Disclose X=21. Keep them as X. Do not convert Voice Votes to N. There is no Abstain. Special I is 13 Yea and 2 Nay on HB30. Because the universe includes tax relief, exemptions, credits, classifications, taxing-authority measures, administrative changes, committee rolls, voice votes, and budget vehicles, the record is better described as broad support for the Senate majority tax-policy agenda represented in this corpus, with a documented seven-event Nay set concentrated on two budget-vehicle floor-amendment events, one SB388 amendment rejection, two procedural House-substitute rejections, and two Special I HB30 Governor-recommendation concurrences, and with twenty-one Present/Not Voting tokens and zero Abstain tokens, than as a higher-tax or lower-tax posture.

Lucas has twenty-one Present/Not Voting (X) tokens in this tax universe, zero Present (P) tokens, and zero Abstain (A) tokens. X=21. X is not Nay and is not absence. A is not Nay and is not X. Shared-refid events SV119, SV140, SV148, SV220, SV297, SV355, SV550, SV699, SV748, SV866, SV887, SV956, and SV958 are Yea. Shared-refid VSV937 is X. On HB30 SV39, Lucas's 20261 and 20262 tokens are Yea. On SV49 and SV54, 20261 is Yea and 20262 is Nay.

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 Lucas's floor-amendment Nays on SV713 and SV714, her Nay on SB388 SV744, her procedural House-substitute Nays on SV949 and SV950, and her 20262-only SV49 and SV54 Nays — rather than any invented eighth Nay. This ledger is behavior, not motive. Vote tokens do not establish why she voted. This paper does not invent votes or a tax posture from party or district labels. This ledger is S0019 only. Hashmi S0108 tokens are not scored. Ebbin S0085 tokens are not scored. House LIS ids are not scored.

Open Question. Version text on the SB129 and SB661 House substitutes versus later conference reports is not compared in this paper. Floor-amendment item text on SV713 and SV714 is not lined to any single tax item. Why 20262 SV49 and SV54 are Nay while 20261 SV49 and SV54 on the same recommendation numbers are Yea is not established beyond the recorded tokens. Why Voice Vote rows and S2V905 carry X rather than Y or N is not established by the vote file beyond the recorded tokens.

10. Priority Follow-Up Research

- SB30 SV713 / SV714 — Keep the two floor-amendment Nays as separate recorded actions. Do not flatten them. Voice Vote X rows VSV939–VSV949 on SB30 stay X.
- SB388 SV744 — Counties, Cities and Towns Amendment rejected. Other SB388 events in this CSV are Yea. Do not invent a second Nay.
- SB129 SV949 — House substitute rejected by Senate is procedural/version. Conference SV1428 is Yea for Lucas.

- SB661 SV950 — House substitute rejected by Senate is procedural/version. Conference and later SB661 events in this CSV are Yea for Lucas.
- HB30 20262 SV49 / SV54 — Spec I Nays on Governor's recommendations Nos. 5 and 10. 20261 SV49 and SV54 are Yea. Do not collapse sessions. Do not claim no Spec I Nay.
- X=21 — List all 21 from the KPI All tax-universe X table (S10V10, S2V905, VSV175, S10V23, VSV877-VSV880, VSV937, VSV939-VSV949, VSV1094). Do not convert Voice Votes to N. VSV937 shared-refid stays one X event.
- 20262 HB30 — 15 scored Special I events: 13 Yea, 2 Nay. Spec I Nays exist. No Special I X. No Special I A.
- Shared-refid blocks (SV119, SV140, SV148, SV220, SV297, SV355, SV550, SV699, SV748, SV866, SV887, SV956, SV958, VSV937) — thirteen Yea and one X. Do not treat a concatenated title as a single-bill position.
- HISTORY join gaps: 247 unjoined 20261 vote_ids and 11 unjoined 20262 vote_ids were not scored as tax. Bills were not guessed.
- 20262 HB30 Governor-recommendation text versus any tax item remains unmapped. Vehicle is not item.

Appendix A. Complete Lucas Tax Vote Ledger

Every one of the 235 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 S0019 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (220 events)					
1/20/2026	SB211	Income Tax	Yea	S Continued to next session in Finance and Appropriations (9-Y 5-N)	LIS
1/20/2026	SB143	Income Tax	Yea	S Continued to next session in Finance and Appropriations (9-Y 5-N)	LIS
1/20/2026	SB96	Tax Credits/ Incentives	Yea	S Reported from Finance and Appropriations with substitute (14-Y 0-N)	LIS
1/20/2026	SB7	Income Tax	Yea	S Continued to next session in Finance and Appropriations (9-Y 5-N)	LIS
1/20/2026	SB9	Sales & Use Tax	Yea	S Continued to next session in Finance and Appropriations (9-Y 5-N)	LIS
1/20/2026	SB187	Sales & Use Tax	Yea	S Continued to next session in Finance and Appropriations (9-Y 5-N)	LIS
1/22/2026	SR6	Personal Property Tax	Yea	S Rereferred from Finance to Rules (13-Y 0-N)	LIS
1/23/2026	SB96	Tax Credits/ Incentives	Yea	S Read third time and passed Senate (39-Y 0-N 0-A)	LIS
1/27/2026	SB400	Sales & Use Tax	Yea	S Reported from Finance and Appropriations (11-Y 1-N 1-A)	LIS
1/27/2026	SB828	Tax Credits/ Incentives	Yea	S Stricken at request of Patron in Finance and Appropriations (14-Y 0-N)	LIS
1/27/2026	SB591	Income Tax	Yea	S Reported from Finance and Appropriations with amendment (14-Y 0-N)	LIS
1/27/2026	SB649	Real Property Tax	Yea	S Reported from Finance and Appropriations (14-Y 0-N)	LIS
1/27/2026	SB612	Income Tax	Yea	S Reported from Finance and Appropriations with substitute (11-Y 3-N)	LIS
1/27/2026	SB710	Income Tax	Yea	S Continued to next session in Finance and Appropriations (9-Y 5-N)	LIS
1/28/2026	SB268	Income Tax	Yea	S Continued to next session in Finance and Appropriations (9-Y 4-N)	LIS
1/28/2026	SB8	Real Property Tax	Yea	S Continued to next session in Finance and Appropriations (13-Y 0-N)	LIS
1/28/2026	SB694	Income Tax	Yea	S Continued to next session in Finance and Appropriations (9-Y 4-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
1/28/2026	SB696	Income Tax	Yea	S Passed by indefinitely in Finance and Appropriations (9-Y 4-N)	LIS
1/28/2026	SB139	Income Tax	Yea	S Continued to next session in Finance and Appropriations (13-Y 0-N)	LIS
1/28/2026	SB148	Income Tax	Yea	S Continued to next session in Finance and Appropriations (12-Y 1-N)	LIS
1/28/2026	SB697	Sales & Use Tax	Yea	S Passed by indefinitely in Finance and Appropriations (10-Y 4-N)	LIS
1/28/2026	SB747	Income Tax	Yea	S Continued to next session in Finance and Appropriations (10-Y 4-N)	LIS
1/28/2026	SB572	Sales & Use Tax	Yea	S Passed by indefinitely in Finance and Appropriations (14-Y 0-N)	LIS
1/28/2026	SB674	Income Tax	Yea	S Continued to next session in Finance and Appropriations (12-Y 2-N)	LIS
1/28/2026	SB732	Income Tax	Yea	S Passed by indefinitely in Finance and Appropriations (10-Y 4-N)	LIS
1/28/2026	SB181	Real Property Tax	Yea	S Reported from Finance and Appropriations (14-Y 0-N)	LIS
1/28/2026	SB400; SB591; SB612; SB649	Tax Administration / Other	Yea	S Constitutional reading dispensed Block Vote (on 1st reading) (40-Y 0-N 0-A)	LIS
1/29/2026	SB181; SB302	Tax Administration / Other	Yea	S Constitutional reading dispensed (on 1st reading) (40-Y 0-N 0-A)	LIS
1/30/2026	SR6	Personal Property Tax	Present/Not Voting (X)	S Rereferred from Rules to Finance and Appropriations (Voice Vote)	LIS
1/30/2026	SB591; SB649	Tax Administration / Other	Yea	S Read third time and passed Senate (38-Y 0-N 0-A)	LIS
1/30/2026	SB400	Sales & Use Tax	Yea	S Read third time and passed Senate (25-Y 12-N 0-A)	LIS
1/30/2026	SB612	Income Tax	Yea	S Read third time and passed Senate (24-Y 16-N 0-A)	LIS
1/30/2026	SB597	Tax Administration / Other	Yea	S Constitutional reading dispensed Block Vote (on 1st reading) (38-Y 0-N 0-A)	LIS
2/2/2026	SB774	Tax Administration / Other	Present/Not Voting (X)	S Passed by indefinitely in Commerce and Labor with letter (13-Y 0-N)	LIS
2/2/2026	SB181	Real Property Tax	Yea	S Read third time and passed Senate (40-Y 0-N 0-A)	LIS
2/2/2026	SB597	Tax Administration / Other	Present/Not Voting (X)	S Committee substitute agreed to (Voice Vote)	LIS
2/3/2026	SB316	Tax Administration / Other	Yea	S Reported from Finance and Appropriations (13-Y 0-N)	LIS
2/3/2026	SB236	Income Tax	Yea	S Continued to next session in Finance and Appropriations (14-Y 0-N)	LIS
2/3/2026	SB712	Local Taxes	Yea	S Stricken at request of Patron in Finance and Appropriations (15-Y 0-N)	LIS
2/3/2026	SB380	Tax Credits/ Incentives	Yea	S Continued to next session in Finance and Appropriations (15-Y 0-N)	LIS
2/3/2026	SB799	Personal Property Tax	Yea	S Passed by indefinitely in Finance and Appropriations (10-Y 5-N)	LIS
2/3/2026	SB452	Tax Administration / Other	Yea	S Continued to next session in Finance and Appropriations (15-Y 0-N)	LIS
2/3/2026	SB766	Sales & Use Tax	Yea	S Passed by indefinitely in Finance and Appropriations (10-Y 5-N)	LIS
2/3/2026	SB763	Sales & Use Tax	Yea	S Reported from Finance and Appropriations with substitute (10-Y 5-N)	LIS
2/3/2026	SB314	Local Taxes	Yea	S Reported from Finance and Appropriations (10-Y 5-N)	LIS
2/3/2026	SB829	Real Property Tax	Yea	S Continued to next session in Finance and Appropriations (15-Y 0-N)	LIS
2/3/2026	SB597	Tax Administration / Other	Yea	S Read third time and passed Senate (39-Y 0-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
2/3/2026	SB388	Tax Exemptions	Yea	S Constitutional reading dispensed (on 1st reading) (39-Y 0-N 0-A)	LIS
2/4/2026	SB314; SB316; SB763	Tax Administration / Other	Yea	S Constitutional reading dispensed Block Vote (on 1st reading) (40-Y 0-N 0-A)	LIS
2/5/2026	SB786	Tax Credits/ Incentives	Yea	S Continued to next session in Finance and Appropriations (14-Y 0-N)	LIS
2/5/2026	SR6	Personal Property Tax	Yea	S Continued to next session in Finance and Appropriations (10-Y 5-N)	LIS
2/5/2026	SB788	Sector/Excise Tax	Yea	S Reported from Finance and Appropriations with substitute (15-Y 0-N)	LIS
2/5/2026	SB93	Tax Administration / Other	Yea	S Continued to next session in Finance and Appropriations (15-Y 0-N)	LIS
2/5/2026	SB702	Income Tax	Yea	S Continued to next session in Finance and Appropriations (10-Y 5-N)	LIS
2/5/2026	SB224	Tax Administration / Other	Yea	S Reported from Finance and Appropriations with substitute (14-Y 0-N 1-A)	LIS
2/6/2026	SB29	Budget / Appropriations	Yea	S Reported from Finance and Appropriations with amendments (10-Y 5-N)	LIS
2/6/2026	SJ38	Local Taxes	Present/Not Voting (X)	S Passed by indefinitely in Rules (Voice Vote)	LIS
2/6/2026	SB316	Tax Administration / Other	Yea	S Read third time and passed Senate Block Vote (40-Y 0-N 0-A)	LIS
2/6/2026	SB763	Sales & Use Tax	Yea	S Read third time and passed Senate (21-Y 19-N 0-A)	LIS
2/9/2026	SB29	Budget / Appropriations	Yea	S Committee amendment Item 77 #1s agreed to (21-Y 19-N 0-A)	LIS
2/9/2026	SB29	Budget / Appropriations	Yea	S Committee amendment Item 4-5.04 #1s agreed to (21-Y 19-N 0-A)	LIS
2/9/2026	SB29	Budget / Appropriations	Yea	S Committee amendment Item 4-14 #1s agreed to (21-Y 19-N 0-A)	LIS
2/9/2026	SB224; SB788	Tax Administration / Other	Yea	S Constitutional reading dispensed (on 1st reading) (40-Y 0-N 0-A)	LIS
2/10/2026	SB129	Sector/Excise Tax	Yea	S Reported from Finance and Appropriations with substitute (9-Y 5-N 1-A)	LIS
2/10/2026	SB393	Tax Credits/ Incentives	Yea	S Continued to next session in Finance and Appropriations (15-Y 0-N)	LIS
2/10/2026	SB661	Sector/Excise Tax	Yea	S Reported from Finance and Appropriations with substitute (10-Y 5-N)	LIS
2/10/2026	SB29	Budget / Appropriations	Yea	S Read third time and passed Senate (21-Y 19-N 0-A)	LIS
2/10/2026	SB788	Sector/Excise Tax	Yea	S Constitutional reading dispensed Block Vote (on 3rd reading) (40-Y 0-N 0-A)	LIS
2/10/2026	SB788	Sector/Excise Tax	Yea	S Read third time and passed Senate Block Vote (40-Y 0-N 0-A)	LIS
2/10/2026	SB660	Tax Administration / Other	Yea	S Constitutional reading dispensed Block Vote (on 1st reading) (40-Y 0-N 0-A)	LIS
2/11/2026	SB638	Tax Administration / Other	Yea	S Continued to next session in Finance and Appropriations (15-Y 0-N)	LIS
2/11/2026	SB730	Sales & Use Tax	Yea	S Continued to next session in Finance and Appropriations (15-Y 0-N)	LIS
2/11/2026	SB388	Tax Exemptions	Yea	S Read third time and passed Senate (21-Y 18-N 0-A)	LIS
2/11/2026	SB314	Local Taxes	Yea	S Read third time and defeated by Senate (20-Y 18-N 0-A)	LIS
2/11/2026	SB314	Local Taxes	Yea	S Reconsideration of defeated action agreed to by Senate	LIS
2/11/2026	SB224	Tax Administration / Other	Yea	S Read third time and passed Senate (23-Y 15-N 0-A)	LIS
2/11/2026	SB314	Local Taxes	Yea	S Read third time and passed Senate (23-Y 17-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
2/11/2026	SB660	Tax Administration / Other	Yea	S Constitutional reading dispensed Block Vote (on 3rd reading) (40-Y 0-N 0-A)	LIS
2/11/2026	SB660	Tax Administration / Other	Yea	S Read third time and passed Senate Block Vote (40-Y 0-N 0-A)	LIS
2/11/2026	SB314	Local Taxes	Yea	S Reconsideration of passage agreed to by Senate	LIS
2/11/2026	SB129; SB661	Tax Administration / Other	Yea	S Constitutional reading dispensed Block Vote (on 1st reading) (40-Y 0-N 0-A)	LIS
2/12/2026	SB789	Sector/Excise Tax	Yea	S Stricken at request of Patron in Commerce and Labor (14-Y 0-N)	LIS
2/13/2026	SB129	Sector/Excise Tax	Yea	S Read third time and passed Senate (29-Y 10-N 0-A)	LIS
2/13/2026	SB661	Sector/Excise Tax	Yea	S Read third time and passed Senate (24-Y 15-N 0-A)	LIS
2/13/2026	SB779	Tax Administration / Other	Yea	S Constitutional reading dispensed Block Vote (on 1st reading) (36-Y 0-N 0-A)	LIS
2/16/2026	SB779	Tax Administration / Other	Yea	S Constitutional reading dispensed Block Vote (on 3rd reading) (39-Y 0-N 0-A)	LIS
2/16/2026	SB779	Tax Administration / Other	Yea	S Read third time and passed Senate Block Vote (39-Y 0-N 0-A)	LIS
2/17/2026	HB550	Sales & Use Tax	Yea	S Reported from Finance and Appropriations (8-Y 5-N)	LIS
2/17/2026	HB167	Tax Exemptions	Yea	S Reported from Finance and Appropriations (8-Y 5-N)	LIS
2/17/2026	HB341	Local Taxes	Yea	S Reported from Finance and Appropriations (8-Y 5-N)	LIS
2/17/2026	HB1180	Income Tax	Yea	S Reported from Finance and Appropriations (13-Y 0-N)	LIS
2/17/2026	HB29	Budget / Appropriations	Yea	S Reported from Finance and Appropriations with Senate Amendments Substituted for House Amendments (9-Y 5-N)	LIS
2/18/2026	HB167; HB341; HB550; HB1180	Tax Administration / Other	Yea	S Constitutional reading dispensed Block Vote (on 2nd reading) (38-Y 0-N 0-A)	LIS
2/19/2026	HB1180	Income Tax	Yea	S Passed Senate Block Vote (39-Y 0-N 0-A)	LIS
2/19/2026	HB29	Budget / Appropriations	Yea	S Committee amendment Item 365 #1s agreed to (21-Y 18-N 0-A)	LIS
2/19/2026	HB29	Budget / Appropriations	Yea	S Committee amendment Item 4-14 #1s agreed to (21-Y 18-N 0-A)	LIS
2/19/2026	HB29	Budget / Appropriations	Yea	S Passed Senate with amendments (21-Y 18-N 0-A)	LIS
2/19/2026	HB167	Tax Exemptions	Yea	S Passed Senate (21-Y 17-N 0-A)	LIS
2/19/2026	HB341	Local Taxes	Yea	S Passed Senate (22-Y 16-N 0-A)	LIS
2/19/2026	HB550	Sales & Use Tax	Yea	S Passed Senate (24-Y 14-N 0-A)	LIS
2/19/2026	HB29	Budget / Appropriations	Present/Not Voting (X)	S Committee amendments agreed to (Voice Vote)	LIS
2/19/2026	HB29	Budget / Appropriations	Present/Not Voting (X)	S Committee amendment Item 77 #1s agreed to (Voice Vote)	LIS
2/19/2026	HB29	Budget / Appropriations	Present/Not Voting (X)	S Committee amendment Item 4-5.04 #1s agreed to (Voice Vote)	LIS
2/19/2026	HB29	Budget / Appropriations	Present/Not Voting (X)	S Committee amendment Item 4-14 #2s agreed to (Voice Vote)	LIS
2/22/2026	SB30	Budget / Appropriations	Yea	S Reported from Finance and Appropriations with amendments (11-Y 0-N 3-A)	LIS
2/25/2026	HB163	Tax Administration / Other	Yea	S Reported from Finance and Appropriations (15-Y 0-N)	LIS
2/25/2026	HB282	Real Property Tax	Yea	S Reported from Finance and Appropriations (14-Y 1-N)	LIS
2/25/2026	HB557	Personal Property Tax	Yea	S Reported from Finance and Appropriations (9-Y 4-N)	LIS
2/25/2026	HB1358	Real Property Tax	Yea	S Reported from Finance and Appropriations (14-Y 0-N)	LIS
2/25/2026	HB474	Real Property Tax	Yea	S Reported from Finance and Appropriations (14-Y 0-N)	LIS
2/25/2026	HB524	Local Taxes	Yea	S Reported from Finance and Appropriations (10-Y 5-N)	LIS

Date	Bill	Category	Vote	Recorded action	Source
2/25/2026	SB316	Tax Administration / Other	Yea	S House substitute agreed to by Senate (40-Y 0-N 0-A)	LIS
2/25/2026	SB30	Budget / Appropriations	Yea	S Motion for Special and Continuing Order (40-Y 0-N 0-A)	LIS
2/26/2026	HB1529	Tax Administration / Other	Yea	S Rereferred from Education and Health to Commerce and Labor (13-Y 0-N)	LIS
2/26/2026	HB163; HB282; HB474; HB524; HB557; HB1358	Tax Administration / Other	Yea	S Constitutional reading dispensed Block Vote (on 2nd reading) (40-Y 0-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Contested Committee amendments agreed to Block Vote #2 (40-Y 0-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Committee amendment item 1 #3s agreed to (21-Y 19-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Committee amendment item 77 #1s agreed to (21-Y 19-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Committee amendment item 77 #3s agreed to (23-Y 17-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Committee amendment item 243 #3s agreed to (21-Y 19-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Committee amendment item 249 #1s agreed to (22-Y 18-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Committee amendment item 265 #1s agreed to (21-Y 19-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Committee amendment item 286 #1s agreed to (31-Y 9-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Committee amendment item 288 #1s agreed to (28-Y 12-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Committee amendment item 359 #1s agreed to (21-Y 19-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Committee amendment item 470 #4s agreed to (21-Y 19-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Committee amendment item 4-14 #4s agreed to (28-Y 12-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Nay	S Senator Suetterlein Floor Amendment item 3-5.24 #1s rejected (19-Y 21-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Nay	S Senator Sturtevant Floor Amendment item 4-14 #6s rejected (19-Y 21-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Constitutional reading dispensed (on 3rd reading) (40-Y 0-N 0-A)	LIS
2/26/2026	SB30	Budget / Appropriations	Yea	S Read third time and passed Senate (24-Y 16-N 0-A)	LIS
2/26/2026	HB163; HB282; HB474; HB524; HB557; HB1358	Tax Administration / Other	Present/Not Voting (X)	S Passed by for the day Block Vote (Voice Vote)	LIS
2/26/2026	SB30	Budget / Appropriations	Present/Not Voting (X)	S Uncontested Committee amendments agreed to Block Vote (Voice Vote)	LIS
2/26/2026	SB30	Budget / Appropriations	Present/Not Voting (X)	S Contested Committee amendments agreed to Block Vote #1 (Voice Vote)	LIS
2/26/2026	SB30	Budget / Appropriations	Present/Not Voting (X)	S Committee amendment item 109 #3s agreed to (Voice Vote)	LIS
2/26/2026	SB30	Budget / Appropriations	Present/Not Voting (X)	S Committee amendment item 125 #5s agreed to (Voice Vote)	LIS
2/26/2026	SB30	Budget / Appropriations	Present/Not Voting (X)	S Committee amendment item 125 #6s agreed to (Voice Vote)	LIS
2/26/2026	SB30	Budget / Appropriations	Present/Not Voting (X)	S Committee amendment item 479 #1s agreed to (Voice Vote)	LIS
2/26/2026	SB30	Budget / Appropriations	Present/Not Voting (X)	S Committee amendment item 4-5.04 #1s agreed to (Voice Vote)	LIS

Date	Bill	Category	Vote	Recorded action	Source
2/26/2026	SB30	Budget / Appropriations	Present/Not Voting (X)	S Reading of amendment waived (Voice Vote)	LIS
2/26/2026	SB30	Budget / Appropriations	Present/Not Voting (X)	S Senator Suetterlein Floor Amendment item 50 #3s rejected	LIS
2/26/2026	SB30	Budget / Appropriations	Present/Not Voting (X)	S Reading of amendment waived (Voice Vote)	LIS
2/26/2026	SB30	Budget / Appropriations	Present/Not Voting (X)	S Reading of amendment waived (Voice Vote)	LIS
2/27/2026	SB388	Tax Exemptions	Nay	S Counties, Cities and Towns Amendment rejected by Senate	LIS
2/27/2026	HB163; HB474; HB1358	Tax Administration / Other	Yea	S Passed Senate (37-Y 0-N 0-A)	LIS
3/2/2026	HB282	Real Property Tax	Yea	S Passed Senate (40-Y 0-N 0-A)	LIS
3/2/2026	HB524	Local Taxes	Yea	S Passed Senate (21-Y 19-N 0-A)	LIS
3/2/2026	HB557	Personal Property Tax	Yea	S Passed Senate (21-Y 19-N 0-A)	LIS
3/3/2026	HB30	Budget / Appropriations	Yea	S Reported from Finance and Appropriations with Senate Amendments Substituted for House Amendments (9-Y 3-N)	LIS
3/3/2026	HB175	Real Property Tax	Yea	S Continued to next session in Finance and Appropriations (12-Y 2-N)	LIS
3/3/2026	HB1142	Tax Administration / Other	Yea	S Continued to next session in Finance and Appropriations (14-Y 0-N)	LIS
3/3/2026	HB716	Income Tax	Yea	S Reported from Finance and Appropriations (15-Y 0-N)	LIS
3/3/2026	HB854	Real Property Tax	Yea	S Reported from Finance and Appropriations with substitute (15-Y 0-N)	LIS
3/3/2026	HB488	Tax Administration / Other	Yea	S Reported from Finance and Appropriations (15-Y 0-N)	LIS
3/3/2026	HB400	Tax Credits/ Incentives	Yea	S Reported from Finance and Appropriations (12-Y 3-N)	LIS
3/3/2026	HB145	Sector/Excise Tax	Yea	S Reported from Finance and Appropriations with substitute (12-Y 3-N)	LIS
3/3/2026	HB915	Local Taxes	Yea	S Reported from Finance and Appropriations (14-Y 1-N)	LIS
3/3/2026	HB897	Sales & Use Tax	Yea	S Passed by indefinitely in Finance and Appropriations (15-Y 0-N)	LIS
3/3/2026	HB1008	Sales & Use Tax	Yea	S Continued to next session in Finance and Appropriations (15-Y 0-N)	LIS
3/3/2026	HB954	Tax Administration / Other	Yea	S Reported from Finance and Appropriations with substitute (15-Y 0-N)	LIS
3/3/2026	HB958	Income Tax	Yea	S Continued to next session in Finance and Appropriations (14-Y 1-N)	LIS
3/3/2026	HB960	Personal Property Tax	Yea	S Continued to next session in Finance and Appropriations (15-Y 0-N)	LIS
3/3/2026	HB1279	Tax Exemptions	Yea	S Constitutional reading dispensed Block Vote (on 2nd reading) (40-Y 0-N 0-A)	LIS
3/3/2026	HB30; HB145; HB400; HB488; HB716; HB854; HB915; HB954	Budget / Appropriations	Yea	S Constitutional reading dispensed (on 2nd reading) (40-Y 0-N 0-A)	LIS
3/4/2026	SB181	Real Property Tax	Yea	S House substitute agreed to by Senate (21-Y 19-N 0-A)	LIS
3/4/2026	SB788	Sector/Excise Tax	Yea	S House Amendments agreed to by Senate (39-Y 1-N 0-A)	LIS
3/4/2026	SB388	Tax Exemptions	Yea	S Senate acceded to request (40-Y 0-N 0-A)	LIS
3/4/2026	HB488; HB716; HB854; HB954	Tax Administration / Other	Yea	S Passed Senate (40-Y 0-N 0-A)	LIS
3/4/2026	HB30	Budget / Appropriations	Yea	S Passed Senate with amendments (24-Y 16-N 0-A)	LIS
3/4/2026	HB145	Sector/Excise Tax	Yea	S Passed Senate with substitute (27-Y 13-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
3/4/2026	HB400	Tax Credits/ Incentives	Yea	S Passed Senate with substitute (25-Y 15-N 0-A)	LIS
3/4/2026	HB400	Tax Credits/ Incentives	Yea	S Reconsideration of Senate passage agreed to by Senate (40-Y 0-N 0-A)	LIS
3/4/2026	HB400	Tax Credits/ Incentives	Yea	S Passed Senate with substitute (24-Y 16-N 0-A)	LIS
3/4/2026	HB915	Local Taxes	Yea	S Passed Senate (39-Y 0-N 0-A)	LIS
3/4/2026	HB1279	Tax Exemptions	Yea	S Passed Senate with substitute (21-Y 17-N 0-A)	LIS
3/4/2026	SB129	Sector/Excise Tax	Nay	S House substitute rejected by Senate (0-Y 40-N 0-A)	LIS
3/4/2026	SB661	Sector/Excise Tax	Nay	S House substitute rejected by Senate (0-Y 40-N 0-A)	LIS
3/4/2026	HB30; HB145	Budget / Appropriations	Yea	S Senate insisted on substitute Block Vote (39-Y 0-N 0-A)	LIS
3/4/2026	SB129; SB661	Tax Administration / Other	Yea	S Senate acceded to request (40-Y 0-N 0-A)	LIS
3/6/2026	HJ34	Personal Property Tax	Yea	S Continued to next session in Finance and Appropriations (10-Y 4-N)	LIS
3/6/2026	HB1100	Tax Administration / Other	Yea	S Constitutional reading dispensed Block Vote (on 2nd reading) (39-Y 0-N 0-A)	LIS
3/6/2026	HB1100	Tax Administration / Other	Present/Not Voting (X)	S Passed by for the day Block Vote (Voice Vote)	LIS
3/9/2026	HB1529	Tax Administration / Other	Yea	S Reported from Commerce and Labor (14-Y 0-N)	LIS
3/9/2026	HB334	Sales & Use Tax	Yea	S Continued to next session in Finance and Appropriations (14-Y 0-N)	LIS
3/9/2026	HB1100	Tax Administration / Other	Yea	S Passed Senate with substitute Block Vote (40-Y 0-N 0-A)	LIS
3/10/2026	HB1279	Tax Exemptions	Yea	S Senate insisted on substitute (40-Y 0-N 0-A)	LIS
3/10/2026	SB302	Sector/Excise Tax	Yea	S House substitute agreed to by Senate (39-Y 1-N 0-A)	LIS
3/10/2026	HB1529	Tax Administration / Other	Yea	S Constitutional reading dispensed (on 2nd reading) (37-Y 0-N 0-A)	LIS
3/11/2026	HB1529	Tax Administration / Other	Yea	S Passed Senate Block Vote (39-Y 0-N 0-A)	LIS
3/11/2026	HB1529	Tax Administration / Other	Yea	S Reconsideration of Senate passage agreed to by Senate (40-Y 0-N 0-A)	LIS
3/11/2026	HB1529	Tax Administration / Other	Yea	S Passed Senate Block Vote (40-Y 0-N 0-A)	LIS
3/13/2026	HB1279	Tax Exemptions	Yea	S Conference report agreed to by Senate (23-Y 16-N 0-A)	LIS
3/13/2026	SB388	Tax Exemptions	Yea	S Conference report agreed to by Senate (21-Y 17-N 0-A)	LIS
3/13/2026	SB129	Sector/Excise Tax	Yea	S Conference report agreed to by Senate (26-Y 12-N 0-A)	LIS
3/13/2026	SB661	Sector/Excise Tax	Yea	S Conference report agreed to by Senate (25-Y 14-N 0-A)	LIS
3/14/2026	HB145	Sector/Excise Tax	Yea	S Conference report agreed to by Senate (26-Y 13-N 0-A)	LIS
3/14/2026	SB661	Sector/Excise Tax	Yea	S Senate requested second conference committee (33-Y 6-N 0-A)	LIS
3/14/2026	SB661	Sector/Excise Tax	Yea	S Conference report agreed to by Senate (23-Y 15-N 0-A)	LIS
3/14/2026	SB661	Sector/Excise Tax	Yea	S Reconsideration of conference report agreed to by Senate (38-Y 0-N 0-A)	LIS
3/14/2026	SB661	Sector/Excise Tax	Yea	S Conference report agreed to by Senate (23-Y 15-N 0-A)	LIS
4/22/2026	SB181	Real Property Tax	Yea	S Senate concurred in Governor's recommendation (21-Y 18-N 0-A)	LIS
4/22/2026	SB388	Tax Exemptions	Yea	S Senate concurred in Governor's recommendation (21-Y 18-N 0-A)	LIS
4/22/2026	SB597	Tax Administration / Other	Yea	S Senate concurred in Governor's recommendation (39-Y 0-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
4/22/2026	HB1100	Tax Administration / Other	Yea	S Senate concurred in Governor's recommendation (28-Y 11-N 0-A)	LIS
4/22/2026	HB1279	Tax Exemptions	Yea	S Senate concurred in Governor's recommendation (23-Y 16-N 0-A)	LIS
6/22/2026	HB30	Budget / Appropriations	Yea	S Conference report agreed to by Senate (23-Y 16-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 1 (20-Y 18-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 2 (26-Y 12-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 3 (38-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 4 (38-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 5 (28-Y 10-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 6 (25-Y 12-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 7 (37-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 8 (38-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 9 (20-Y 18-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 10 (31-Y 7-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 11 (36-Y 2-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 12 (21-Y 17-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 13 (20-Y 18-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 14 (20-Y 18-N 0-A)	LIS
20262 — 2026 Special I (15 events, HB30 only, 13 Yea / 2 Nay)					
6/22/2026	HB30	Budget / Appropriations	Yea	S Conference report agreed to by Senate (23-Y 16-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 1 (20-Y 18-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 2 (26-Y 12-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 3 (38-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 4 (38-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Nay	S Senate concurred in Governor's recommendation No. 5 (28-Y 10-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 6 (25-Y 12-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 7 (37-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 8 (38-Y 0-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 9 (20-Y 18-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
6/29/2026	HB30	Budget / Appropriations	Nay	S Senate concurred in Governor's recommendation No. 10 (31-Y 7-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 11 (36-Y 2-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 12 (21-Y 17-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 13 (20-Y 18-N 0-A)	LIS
6/29/2026	HB30	Budget / Appropriations	Yea	S Senate concurred in Governor's recommendation No. 14 (20-Y 18-N 0-A)	LIS

Methodology & Evidence Limits

- Subject lock: official LIS member ID S0019, name token L. Louise Lucas. Senate District 18 | SD-18 | Parts of Chesapeake City and Portsmouth City | Democrat is the task identity for this product. Locality phrase Parts of Chesapeake City and Portsmouth City is from the official Senate district description list / member page District 18 Description. 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://apps.senate.virginia.gov/Senator/memberpage.php?id=S0019> This ledger is S0019 only. Hashmi S0108 tokens are not scored. Ebbin S0085 tokens are not scored. House LIS ids are not scored.
- Universe = S0019 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.
- Join: vote_id.strip() == History_refid.strip(). Unique events are counted as (session, vote_id). CSV rows = 235 (20261 = 220, 20262 = 15). Token mix: Y=207, N=7, X=21, P=0, A=0. Unique tax bills with at least one S0019 token: 86 (20261 = 85, 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: 247 unjoined unique 20261 vote_ids and 11 unjoined unique 20262 vote_ids cannot be assigned a bill and were not scored as tax. Bills were not invented for those IDs.
- Fourteen shared-refid events concatenate multiple tax bills with ";" and remain one KPI event and one ledger row: SV119 Y; SV140 Y; SV148 Y; SV220 Y; SV297 Y; SV355 Y; SV550 Y; SV699 Y; SV748 Y; SV866 Y; SV887 Y; SV956 Y; SV958 Y; VSV937 X.
- 20262 is HB30 only: 15 events, 13 Yea and 2 Nay (SV49; SV54). Other Special Session tax bills were not invented. Spec I Nays exist. Do not claim no Spec I Nay. There is no Special I X cluster in the scored tax universe. There is no Special I A.
- A token on a substitute is the recorded token on that action. SB129 SV949 and SB661 SV950 are N on House substitute rejected by Senate. Those Nays are procedural/version. SB30 SV713 and SV714 are N on floor amendments rejected. SB388 SV744 is N. 20262 HB30 SV49 and SV54 are N. Those seven are the complete Nay set.
- X is X. It is not Nay and not Yea. It is not absence. There are 21 scored X tokens. Disclose X=21. Many are Voice Vote. Keep them as X. Do not convert Voice Votes to N. A is A. There are 0 scored A tokens. A=0. There are 0 P.
- Category labels are title-derived. Residual Tax Administration / Other is used when a title does not clearly fit a Martinez bucket, including mixed shared-refid events. Counts sum to 235. 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 S0019. Manuscript and PDF stems: vpi-lucas-sd18-tax-2026. This file is a client-format intelligence paper. It is not a public posting. Do not publish.

