



VIRGINIA POLITICAL INTELLIGENCE PORTAL

STELLA G. PEKARSKY

Senate District 36 | SD-36 | Parts of Fairfax County

2026 Tax Voting Intelligence Analysis

Senator | Democrat | Senate of Virginia

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

167

Recorded events

46

Tax bills

135

Yea

13

Nay

Combined: 167 events, 46 tax bills, 135 Yea, 13 Nay, 19 Present/Not Voting (X), 0 P, 0 Abstain (A). 20261 Regular: 152 events, 45 tax bills, 120 Yea, 13 Nay, 19 X, 0 A. 20262 Special I: 15 events, 1 bill (HB30 only), 15 Yea. No Spec I Nay. No Spec I X. No Spec I A. Spec I is all Yea on HB30. Do not copy Perry Spec I SV49 Nay. Disclose X=19. Keep Voice Vote X rows as X. Do not convert Voice Votes to N. SV748 is X for Pekarsky. SV744 is Nay. S1V683 on SB393 is Nay; S1V684 on SB393 is Yea. SV153 on SB612 is Nay. SV404 on SB661 is Nay. SV1406 on HB1279 is Nay. SV1416 on SB388 is Nay. SB661 conference reports SV1431, SV1511, and SV1513 are Nay; SV1512 reconsideration is Yea. 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 S0124 only. Do not include Hashmi S0108 or Ebbin S0085. Chamber is Senate of Virginia, not House of Delegates.

LIS member ID S0124. Official name token: Stella G. Pekarsky. <https://apps.senate.virginia.gov/Senator/memberpage.php?id=S0124>

Executive Assessment

Bottom line. Using the disclosed 2026 *is_tax_bill* screen — keyword plus Title 58.1 plus forced budget vehicles — Stella G. Pekarsky has 167 recorded vote events across 46 tax-related bills: 135 Yea, 13 Nay, 19 Present/Not Voting (X), 0 Present (P), and 0 Abstain (A). 2026 Regular (session 20261) accounts for 152 events on 45 tax bills (120 Yea, 13 Nay, 19 X, 0 A). 2026 Special I (session 20262) accounts for 15 events on one bill, HB30, all Yea. There is no Special I Nay. There is no Special I X. There is no Special I A. Spec I is all Yea. Do not copy Perry Spec I SV49 Nay. High Yea is not a higher-tax or lower-tax label. High Yea is not ideology. Disclose X=19. A=0. Do not invent an Abstain. Do not invent a fourteenth Nay. Do not convert Voice Vote X rows to Nay.

The record is one-sided on the Yea side. Pekarsky supported 135 of 167 recorded tax vote events. That arithmetic is not a tax-rate census. The thirteen Nays are thirteen recorded actions in her S0124 CSV. They are not flattened into one Nay. They are not copied from another member. This paper does not invent a fourteenth Nay. The thirteen Nays, named and unflattened, are S1V683 on SB393 (Rereferred from Agriculture, Conservation and Natural Resources); SV153 on SB612 (Read third time and passed Senate, 24-Y 16-N 0-A); SV404 on SB661 (Read third time and passed Senate, 24-Y 15-N 0-A); 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); SV1406 on HB1279 (Conference report agreed to by Senate, 23-Y 16-N 0-A); SV1416 on SB388 (Conference report agreed to by Senate, 21-Y 17-N 0-A); SV1431 on SB661 (Conference report agreed to by Senate, 25-Y 14-N 0-A); SV1511 on SB661 (Conference report agreed to by Senate, 23-Y 15-N 0-A); and SV1513 on SB661 (Conference report agreed to by Senate, 23-Y 15-N 0-A). All thirteen Nays sit in Regular. Special I has zero Nays. 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), Pekarsky's 20261 and 20262 tokens are Yea. On SV49, both sessions are Yea. Sessions stay separate. Do not copy Perry Spec I SV49 Nay. S1V683 on SB393 is Nay; S1V684 on the same bill is Yea (Passed by indefinitely). Do not flatten those two. Do not copy Marsden's S1V684 Nay onto this member. On SB661, SV1512 reconsideration is Yea between the SV1511 and SV1513 conference Nays. SV1458 second-conference request is Yea. Do not flatten those. HB400 SV891 and SV893 are Yea for Pekarsky. S1V1038 on SB420 is Yea for Pekarsky. High Yea is not ideology.

There are 19 Present/Not Voting (X) tokens in this tax universe. Disclose X=19. All 19 sit in 20261. None sit in 20262. 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. Shared-refid SV748 is X for Pekarsky across HB163; HB474; HB1358 and remains one KPI event. Shared-refid SV956 is Yea for Pekarsky. The 19 X vote_ids are VSV175, VSV877, VSV878, VSV879, VSV880, VSV937, VSV939, VSV940, VSV941, VSV942, VSV943, VSV944, VSV945, VSV946, VSV947, VSV948, VSV949, SV748, and VSV1094. There are 0 Present (P) tokens. There are 0 Abstain (A) tokens. A=0. Special I is 15 Yea on HB30. This paper does not invent other Special Session tax bills.

Interpretive caution. A high Yea rate does not mean Pekarsky 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-two of the 167 events are HB29/HB30/SB29/SB30 budget-vehicle rolls. Vehicle is not item. X is not N. Disclose X=19. A=0. Spec I is all Yea. High Yea is not ideology.

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 167 events rather than splitting a single roll call. Twelve of the fourteen shared-refid events are Yea; two are X (VSV937 and SV748). 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 19 X, 0 P, and 0 A. The thirteen Nays sit in Tax Credits/Incentives (SB393 S1V683), Income Tax (SB612 SV153), Sector/Excise Tax (SB661 SV404, SV950, SV1431, SV1511, SV1513; SB129 SV949), Budget / Appropriations (SB30 SV713, SB30 SV714), and Tax Exemptions (SB388 SV744, SV1416; HB1279 SV1406). Disclose X=19. There is no scored A.

Tax category	Events	Yea	Nay	X	Not Voting (P/A)
Budget / Appropriations	72	55	2	15	0
Tax Administration / Other	36	32	0	4	0
Sector/Excise Tax	19	13	6	0	0
Tax Exemptions	14	11	3	0	0
Local Taxes	9	9	0	0	0
Tax Credits/Incentives	7	6	1	0	0
Real Property Tax	4	4	0	0	0
Sales & Use Tax	3	3	0	0	0
Income Tax	2	1	1	0	0
Personal Property Tax	1	1	0	0	0
Total	167	135	13	19	0

Figure 1. S0124 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	152		45	120	13	19	0
20262 2026 Special I	15		1	15	0	0	0
Combined	167		46	135	13	19	0

Figure 2. Session split of the same 167 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: 15 Yea, 0 Nay, 0 X. Spec I is all Yea. No Spec I Nay. Disclose X=19 on Regular only.

2. Nay Votes

Documented Fact. Thirteen Nays. Nineteen X. Zero P. Zero A. The nineteen X tokens are named in section 3. There is no A token to name in section 3. The thirteen Nays named below are Pekarsky's S0124 CSV tokens. Those are separate recorded actions. This paper does not invent a fourteenth Nay. All thirteen sit in Regular (20261). Special I has zero Nays. House-substitute rejections by Senate are procedural/version. High Yea is not ideology. High Yea is not a tax-rate census. Keep sessions separate. SV744 is Nay for Pekarsky. SV748 is X for Pekarsky. Do not copy Perry Spec I SV49 Nay. Do not copy Marsden S1V684 Nay onto this member; Pekarsky's S1V684 is Yea. Do not copy Marsden SV1511 Yea onto a flattened narrative that erases Pekarsky's SV1511 Nay.

Nay: SB393 — Virginia's Great Outdoors Act; established, creates data center land conservation tax. Vote S1V683 on 1/27/2026 (session 20261). Official recorded action: S Rereferred from Agriculture, Conservation and Natural Resources. Pekarsky's token is N. This is a rereferral Nay. S1V684 on the same bill is Yea (Passed by indefinitely in

Agriculture, Conservation and Natural Resources, 9-Y 4-N). Do not flatten S1V683 into S1V684. Do not invent a Marsden-style S1V684 Nay onto this member.

Nay: SB612 — Motion picture production; extends income tax credit sunset. Vote SV153 on 1/30/2026 (session 20261). Official recorded action: S Read third time and passed Senate (24-Y 16-N 0-A). Pekarsky's token is N. This is a third-reading passage Nay. Shared-refid SV119 (which includes SB612) is Yea and remains a separate block event. Do not flatten SV153 into SV119.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote SV404 on 2/13/2026 (session 20261). Official recorded action: S Read third time and passed Senate (24-Y 15-N 0-A). Pekarsky's token is N. This is a third-reading passage Nay. Shared-refid SV355 (SB129; SB661) is Yea and remains a separate block event.

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). Pekarsky'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). Pekarsky'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. Pekarsky's token is N. This is an amendment-rejection Nay. Senate passage on SV331 is Yea. Conference report SV1416 is a separate Nay named below. Do not flatten SV744 into SV331 or SV1416.

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). Pekarsky'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). Pekarsky'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. Second-conference request SV1458 is Yea. Reconsideration SV1512 is Yea. Conference-report Nays SV1431, SV1511, and SV1513 are named below.

Nay: HB1279 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote SV1406 on 3/13/2026 (session 20261). Official recorded action: S Conference report agreed to by Senate (23-Y 16-N 0-A). Pekarsky's token is N. This is a conference-report Nay. It is not flattened into any other bill.

Nay: SB388 — Affordable housing; religious organizations and other nonprofit tax-exempt properties. Vote SV1416 on 3/13/2026 (session 20261). Official recorded action: S Conference report agreed to by Senate (21-Y 17-N 0-A). Pekarsky's token is N. This is a conference-report Nay. It is not flattened into SV744. Do not invent a Marsden-style conference Yea onto this member for SV1416.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote SV1431 on 3/13/2026 (session 20261). Official recorded action: S Conference report agreed to by Senate (25-Y 14-N 0-A). Pekarsky's token is N. This is a conference-report Nay. It is not flattened into SV950. Later SV1458 second-conference request is Yea.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote SV1511 on 3/14/2026 (session 20261). Official recorded action: S Conference report agreed to by Senate (23-Y 15-N 0-A). Pekarsky's token is N. This is a conference-report Nay. SV1512 reconsideration is Yea. Do not flatten SV1511 into SV1512. Do not invent a Marsden-style SV1511 Yea onto this member.

Nay: SB661 — Va. Small Business Economic Dev. Act; established, regulation and taxation of skill game machines. Vote SV1513 on 3/14/2026 (session 20261). Official recorded action: S Conference report agreed to by Senate (23-Y 15-N 0-A). Pekarsky's token is N. This is the post-reconsideration conference-report Nay. SV1512 reconsideration is Yea. Do not flatten SV1513 into SV1511 or SV1512.

Analysis. The thirteen Nays are one SB393 Agriculture rereferral (SV1683), one SB612 third-reading (SV153), one SB661 third-reading (SV404), two SB30 floor-amendment events (SV713, SV714), one SB388 Counties/Cities/Towns amendment rejection (SV744), one SB129 House-substitute rejection (procedural/version), one SB661 House-substitute rejection (procedural/version), one HB1279 conference report (SV1406), one SB388 conference report (SV1416), and three SB661 conference-report events (SV1431, SV1511, SV1513). House-sub Nays are not a tax-rate census. Spec I has zero Nays. High Yea is not ideology. Do not copy Perry Spec I SV49 Nay.

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

Documented Fact. Nineteen 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=19. 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. All 19 sit in 20261. None sit in 20262. Special I is 15 Yea. SV744 on SB388 is Nay for Pekarsky, not X. X set is VSV175, VSV877, VSV878, VSV879, VSV880, VSV937, VSV939, VSV940, VSV941, VSV942, VSV943, VSV944, VSV945, VSV946, VSV947, VSV948, VSV949, SV748, and VSV1094.

VSV175 — VSV175 / SB597 (2/2/2026): S Committee substitute agreed to (Voice Vote). Pekarsky'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). Pekarsky'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). Pekarsky'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). Pekarsky'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). Pekarsky'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). Pekarsky'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). Pekarsky'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). Pekarsky'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). Pekarsky'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). Pekarsky'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). Pekarsky'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). Pekarsky'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).

Pekarsky'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). Pekarsky'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. Pekarsky'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). Pekarsky'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). Pekarsky's token is X. Keep it as X. X is not N and is not Y and is not absence.

SV748 — SV748 / HB163; HB474; HB1358 (2/27/2026): S Passed Senate (37-Y 0-N 0-A). Pekarsky'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). Pekarsky'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, 19 Present/Not Voting (X) tokens, and 0 Abstain (A) tokens. The thirteen Nays named in section 2 are N, not X. Shared-refid VSV937 stays X and stays one KPI event. Shared-refid SV748 stays X for Pekarsky and stays one KPI event. Shared-refid SV956 is Yea for Pekarsky. Special I has zero X tokens. This paper does not invent Spec I X rows for Pekarsky.

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 where scored. Shared-refid SV748 (HB163; HB474; HB1358) is X for Pekarsky. Shared-refid VSV937 is X. Do not invent subcommittee tokens absent from this CSV.

SB181. Real property tax; partial exemption for repurposing underutilized structures for residential use. Pekarsky recorded 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. Pekarsky recorded 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. Pekarsky recorded Yea on 3/2/2026, S Passed Senate (21-Y 19-N 0-A).

5. Income Tax, Credits & Exemptions

SB612 third-reading SV153 is Nay for Pekarsky. Shared-refid SV119 (which includes SB612) is Yea. HB400 passage-with-substitute SV891 and SV893 are Yea. SB388 carries Nay on SV744 and Nay on conference SV1416. Senate passage on SV331 is Yea. SB393 carries Nay on S1V683 and Yea on S1V684 and S1V1007. HB1279 carries Nay on conference SV1406. SB96 and related titles appear where exact events exist in this CSV. Do not invent committee tokens absent from this CSV. Do not invent Marsden-style SB612 Yea onto SV153.

SB96. Income tax, corporate and state; credit for braille labeling program. Pekarsky recorded 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. Pekarsky recorded 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. Pekarsky recorded 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. Pekarsky recorded 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. Pekarsky recorded Yea on 2/2/2026, S Reported from Local Government with substitute (9-Y 4-N 1-A); 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); Nay 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. Pekarsky recorded 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. Pekarsky recorded Yea on 3/2/2026, S Reported from Local Government with substitute (9-Y 6-N); 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); Nay 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. Pekarsky recorded Nay on 1/27/2026, S Rereferred from Agriculture, Conservation and Natural Resources; Yea on 1/27/2026, S Passed by indefinitely in Agriculture, Conservation and Natural Resources (9-Y 4-N); Yea on 2/3/2026, S Rereferred from Agriculture, Conservation and Natural Resources to Finance and Appropriations (14-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 S0124 CSV. Shared-refid block events that concatenate sales or local titles are listed in section 7. Do not invent subcommittee tokens absent from this CSV.

SB400. Admissions tax in counties; retail sales and use tax dedicated to promotion of tourism. Pekarsky recorded 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. Pekarsky recorded 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. Pekarsky recorded Yea on 2/19/2026, S Passed Senate (24-Y 14-N 0-A).

SB314. Tourism improvement districts; transient occupancy tax in Arlington County. Pekarsky recorded Yea on 1/26/2026, S Reported from Local Government and rereferred to Finance and Appropriations (9-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. Pekarsky recorded Yea on 2/19/2026, S Passed Senate (22-Y 16-N 0-A).

HB524. Tourism improvement districts; transient occupancy tax in Arlington County. Pekarsky recorded Yea on 2/23/2026, S Reported from Local Government and rereferred to Finance and Appropriations (8-Y 7-N); Yea on 3/2/2026, S Passed Senate (21-Y 19-N 0-A).

HB915. Local taxation; tax extension for federal government shutdown. Pekarsky recorded Yea on 3/4/2026, S Passed Senate (39-Y 0-N 0-A).

7. Business, Excise & Tax Administration

SB129 and SB661 House-substitute rejections (SV949, SV950) are N and remain procedural/version as named in section 2. SB661 third-reading SV404 is Nay. SB661 conference SV1431, SV1511, and SV1513 are Nay. SV1512 reconsideration is Yea. Second-conference SV1458 is Yea. SB129 conference SV1428 is Yea. SB420 carries Yea on S1V1038. HB1100 carries X on VSV1094. SB597 carries X on VSV175. Do not invent bills absent from this CSV.

SB129. Fantasy contests; regulation and taxation, civil penalty, repeals Fantasy Contests Act. Pekarsky recorded 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. Pekarsky recorded Nay 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); Nay 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); Nay 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); Nay 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. Pekarsky recorded 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. Pekarsky recorded Yea on 1/27/2026, S Reported from Agriculture, Conservation and Natural Resources (12-Y 0-N); 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. Pekarsky recorded Yea on 2/25/2026, S Reported from General Laws and Technology and rereferred to Finance and Appropriations (15-Y 0-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. Pekarsky 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. Pekarsky recorded Yea on 3/4/2026, S Reported from General Laws and Technology with substitute (15-Y 0-N); 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;. Pekarsky recorded 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. Pekarsky recorded 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. Pekarsky 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. Pekarsky 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).

HB1529. Tax Commissioner; information sharing, eligibility for medical assistance. Pekarsky recorded Yea on 2/26/2026, S Rereferred from Education and Health to Commerce and Labor (13-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. Pekarsky recorded Yea on 1/29/2026, S Rereferred from Transportation to Finance and Appropriations (13-Y 1-N).

SB420. Extreme Weather Taxpayer Protection Program and Fund; established. Pekarsky recorded Yea on 2/3/2026, S Failed to report (defeated) in Agriculture, Conservation and Natural Resources (6-Y 8-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. Twelve tokens are Yea: SV119, SV140, SV148, SV220, SV297, SV355, SV550, SV699, SV866, SV887, SV956, and SV958. Two tokens are X: VSV937 and SV748. Keep VSV937 and SV748 as X. Do not convert them to N or Y. SV956 is Yea for Pekarsky.

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).

Present/Not Voting (X) 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, Pekarsky recorded Yea on 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, Pekarsky recorded Yea on conference report agreed (SV39), Yea on Governor's recommendation Nos. 1–14 (SV45–SV58, including SV49), and Yea on the remaining exact 20261 HB30 events in this ledger, including Senate passage with amendments where scored. Sessions stay separate. Shared-refid SV956 (HB30; HB145) is Yea for Pekarsky.

20262 is HB30 only: 15 events, all Yea. Spec I is all Yea. There is no Special I Nay. There is no Special I X. There is no Special I A. Do not copy Perry Spec I SV49 Nay. 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). Pekarsky supported 135 of 167 recorded tax-universe events. The thirteen Nays are thirteen recorded actions: SB393 Rereferred from Agriculture, Conservation and Natural Resources (S1V683); SB612 Read third time and passed Senate (SV153); SB661 Read third time and passed Senate (SV404); SB30 Suetterlein floor amendment rejected (SV713); SB30 Sturtevant floor amendment rejected (SV714); SB388 Counties, Cities and Towns Amendment rejected by Senate (SV744); SB129 House substitute rejected by Senate (SV949, procedural/version); SB661 House substitute rejected by Senate (SV950, procedural/version); HB1279 Conference report agreed to by Senate (SV1406); SB388 Conference report agreed to by Senate (SV1416); and SB661 conference report agreed (SV1431, SV1511, and SV1513). Those thirteen are the complete Nay set. All thirteen sit in Regular. Special I has zero Nays. House-sub Nays are procedural/version. There are 19 Present/Not Voting (X) tokens, including many Voice Vote HISTORY sentences in Regular plus shared-refid SV748 and VSV937. Disclose X=19. Keep them as X. Do not convert Voice Votes to N. There is 0 Abstain (A). A=0. Special I is 15 Yea 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 thirteen-event Nay set concentrated on one outdoor/data-center rereferral, one motion-picture tax-credit third reading, four SB661 skill-game tax events (third reading, House-sub rejection, and three conference reports), two budget-vehicle floor-amendment events, two SB388 events (amendment rejection and conference), one HB1279 conference, and one procedural SB129 House-substitute rejection, and with nineteen Present/Not Voting tokens and zero Abstain tokens, than as a higher-tax or lower-tax posture.

Pekarsky has nineteen Present/Not Voting (X) tokens in this tax universe, zero Present (P) tokens, and zero Abstain (A) tokens. X=19. A=0. X is not Nay and is not absence. Shared-refid events SV119, SV140, SV148, SV220, SV297, SV355, SV550, SV699, SV866, SV887, SV956, and SV958 are Yea. Shared-refid VSV937 and SV748 are X. On HB30 SV39 and SV49, Pekarsky's 20261 and 20262 tokens are Yea. SB661 SV1511 is Nay. Do not copy Perry Spec I SV49 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 Pekarsky's SB393 rereferral Nay (S1V683), her SB612 third-reading Nay (SV153), her SB661 third-reading and conference Nays (SV404, SV1431, SV1511, SV1513), her floor-amendment Nays on SV713 and SV714, her SB388 amendment and conference Nays on SV744 and SV1416, her HB1279 conference Nay on SV1406, her procedural House-substitute Nays on SV949 and SV950, and her X tokens including SV748 and VSV937 — rather than any invented fourteenth Nay or any Spec I 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 S0124 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. Committee text behind S1V683 is not lined beyond the recorded HISTORY sentence. Why Voice Vote rows and shared-refid SV748 carry X rather than Y or N is not established by the vote file beyond the recorded tokens. Why SV1431, SV1511, and SV1513 are Nay while SV1512 and SV1458 on SB661 are Yea is not established beyond the recorded tokens.

10. Priority Follow-Up Research

- SB393 S1V683 — Keep the Agriculture rereferral Nay separate from S1V684 Yea PBI on the same bill.
- SB612 SV153 — Keep the third-reading Nay separate from shared-refid SV119 Yea.
- SB661 SV404 — Keep the third-reading Nay as a separate recorded action. Do not flatten it into shared-refid SV355 Yea.
- 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 / SV1416 — Nay on Counties, Cities and Towns Amendment rejected and Nay on conference report. Passage on SV331 is Yea.
- HB1279 SV1406 — Keep the conference-report Nay as a separate recorded action.
- SB129 SV949 — House substitute rejected by Senate is procedural/version. Conference SV1428 is Yea.
- SB661 SV950 — House substitute rejected by Senate is procedural/version.
- SB661 SV1431 / SV1511 / SV1513 — Keep the three conference-report Nays unflattened. SV1512 is Yea. SV1458 second-conference request is Yea.
- 20262 HB30 — Spec I is 15 Yea. No Spec I Nay. Do not copy Perry Spec I SV49 Nay. 20261 and 20262 SV49 are both Yea.
- X=19 — List all 19 from the KPI All tax-universe X table (VSV175, VSV877–VSV880, VSV937, VSV939–VSV949, SV748, VSV1094). Do not convert Voice Votes to N. VSV937 and SV748 shared-refid stay one X event each.
- A=0 — No Abstain token in this tax universe. Do not invent an A.
- Shared-refid blocks (SV119, SV140, SV148, SV220, SV297, SV355, SV550, SV699, SV748, SV866, SV887, SV956, SV958, VSV937) — twelve Yea and two X. Do not treat a concatenated title as a single-bill position.
- HISTORY join gaps: 226 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 Pekarsky Tax Vote Ledger

Every one of the 167 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 S0124 only.

Date	Bill	Category	Vote	Recorded action	Source
20261 — 2026 Regular (152 events)					
1/23/2026	SB96	Tax Credits/ Incentives	Yea	S Read third time and passed Senate (39-Y 0-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
1/26/2026	SB314	Local Taxes	Yea	S Reported from Local Government and rereferred to Finance and Appropriations (9-Y 5-N)	LIS
1/27/2026	SB302	Sector/Excise Tax	Yea	S Reported from Agriculture, Conservation and Natural Resources (12-Y 0-N)	LIS
1/27/2026	SB393	Tax Credits/ Incentives	Nay	S Rereferred from Agriculture, Conservation and Natural Resources	LIS
1/27/2026	SB393	Tax Credits/ Incentives	Yea	S Passed by indefinitely in Agriculture, Conservation and Natural Resources (9-Y 4-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	SB638	Tax Administration / Other	Yea	S Rereferred from Transportation to Finance and Appropriations (13-Y 1-N)	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	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	Nay	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	SB388	Tax Exemptions	Yea	S Reported from Local Government with substitute (9-Y 4-N 1-A)	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	SB393	Tax Credits/ Incentives	Yea	S Rereferred from Agriculture, Conservation and Natural Resources to Finance and Appropriations (14-Y 0-N)	LIS
2/3/2026	SB420	Sector/Excise Tax	Yea	S Failed to report (defeated) in Agriculture, Conservation and Natural Resources (6-Y 8-N)	LIS
2/3/2026	SB597	Tax Administration / Other	Yea	S Read third time and passed Senate (39-Y 0-N 0-A)	LIS
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
2/6/2026	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	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	SB388	Tax Exemptions	Yea	S Read third time and passed Senate (21-Y 18-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
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
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
2/13/2026	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	Nay	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
2/18/2026	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
2/23/2026	HB524	Local Taxes	Yea	S Reported from Local Government and rereferred to Finance and Appropriations (8-Y 7-N)	LIS
2/25/2026	HB145	Sector/Excise Tax	Yea	S Reported from General Laws and Technology and rereferred to Finance and Appropriations (15-Y 0-N)	LIS
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

Date	Bill	Category	Vote	Recorded action	Source
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
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

Date	Bill	Category	Vote	Recorded action	Source
2/27/2026	HB163; HB474; HB1358	Tax Administration / Other	Present/Not Voting (X)	S Passed Senate (37-Y 0-N 0-A)	LIS
3/2/2026	HB1279	Tax Exemptions	Yea	S Reported from Local Government with substitute (9-Y 6-N)	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	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	HB1100	Tax Administration / Other	Yea	S Reported from General Laws and Technology with substitute (15-Y 0-N)	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
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	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	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	Nay	S Conference report agreed to by Senate (23-Y 16-N 0-A)	LIS
3/13/2026	SB388	Tax Exemptions	Nay	S Conference report agreed to by Senate (21-Y 17-N 0-A)	LIS

Date	Bill	Category	Vote	Recorded action	Source
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	Nay	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	Nay	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	Nay	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
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, 15 Yea)					
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

Date	Bill	Category	Vote	Recorded action	Source
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

Methodology & Evidence Limits

- Subject lock: official LIS member ID S0124, name token Stella G. Pekarsky. Senate District 36 | SD-36 | Parts of Fairfax County | Democrat is the task identity for this product. Locality phrase Parts of Fairfax County is from the official Senate District 36 description list (apps.senate.virginia.gov/Senator/districtdesclist.php) and the official member page District 36 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=S0124> This ledger is S0124 only. Hashmi S0108 tokens are not scored. Ebbin S0085 tokens are not scored. House LIS ids are not scored.
- Universe = S0124 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 = 167 (20261 = 152, 20262 = 15). Token mix: Y=135, N=13, X=19, P=0, A=0. Unique tax bills with at least one S0124 token: 46 (20261 = 45, 20262 = 1). 20261 and 20262 are not collapsed in the appendix.
- The Martinez first-pass paper screen of 34/26/33/1 is a different denominator. This ledger was not forced to look like that screen.
- 2025 files and va-member-votes-wide.csv were not used.
- HISTORY join gaps: 226 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 X; SV866 Y; SV887 Y; SV956 Y; SV958 Y; VSV937 X.
- 20262 is HB30 only: 15 events — all Yea. Other Special Session tax bills were not invented. There is no Special I Nay. There is no Special I X. There is no Special I A. Do not copy Perry Spec I SV49 Nay.
- A token on a substitute is the recorded token on that action. There is no scored A in this CSV. A=0. SB129 SV949 and SB661 SV950 are N on House substitute rejected by Senate. Those Nays are procedural/version. SB393 S1V683 is N on rereferral; S1V684 is Yea. SB612 SV153 is N. SB661 SV404 is N. SB30 SV713 and SV714 are N on floor amendments rejected. SB388 SV744 and SV1416 are N. HB1279 SV1406 is N. SB661 SV1431, SV1511, and SV1513 are N on conference reports; SV1512 is Yea. Those thirteen are the complete Nay set.
- X is X. It is not Nay and not Yea. It is not absence. There are 19 scored X tokens. Disclose X=19. 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. SV748 is X for Pekarsky.
- 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 167. 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 S0124. Manuscript and PDF stems: vpip-pekar-sky-sd36-tax-2026. This file is a client-format intelligence paper. It is not a public posting. Do not publish.

