

Teacher Lesson Plan

Theme 1: Your Role as a Taxpayer
Lesson 2: How Taxes Evolve

Time Frame

One to three hours

Curriculum Area(s)

- Civics/Government
- Technology
- History/Social Studies

Purpose

To help students understand that the legislative process of enacting federal income tax laws involves formal procedures based on the Constitution and informal procedures that blend and balance various interests.

Objectives

Students will be able to

- describe the process of tax legislation.
- identify how citizens are empowered to affect tax legislation.

Materials

Online

[Student Lesson—How Taxes Evolve](#)

[Activity 1: Powers of Congress](#)

[Activity 2: Formal Tax Legislation Process](#)

[Activity 3: Contact Congress](#)

[Assessment— How Taxes Evolve](#)

[Assessment Solutions— How Taxes Evolve](#)

Print (PDF)

[Info Sheet 1— Evolution of Taxes](#)

[Info Sheet 2— The Duck Stamp Act](#)

[Worksheet— Tax Legislation Process](#)

[Worksheet Solutions— Tax Legislation Process](#)

[Assessment— How Taxes Evolve](#)

[Assessment Solutions— How Taxes Evolve](#)

[Complete Lesson Pack](#)

Web Links

U.S. House of Representatives <http://www.house.gov/>

U.S. Constitution <http://www.archives.gov/national-archives-experience/charters/constitution.html>

The Duck Stamp Act <http://www.fws.gov/duckstamps/Info/Stamps/stampinfo.htm>

Background

The U.S. Constitution describes a formal tax legislation process. A proposed tax law, called a bill, follows specific steps, beginning in the Ways and Means Committee of the House of Representatives. After a tax bill is approved by both the House and the Senate, it goes to the president, who can either sign the bill into law or veto it. The following are specific steps in the process:

1. The tax bill is initiated in the House of Representatives and referred to the Ways and Means Committee. When members of this committee reach agreement about the legislation, they write the proposed law.
2. The bill goes to the full House, where it is debated, possibly amended, and eventually approved.
3. The bill goes to the Senate, where it is reviewed and often rewritten by the Finance Committee. The committee's version is then presented to the full Senate.
4. After the Senate approves the bill, it is sent to a joint committee of House and Senate members, who try to arrive at a compromise version.
5. The compromise version of the bill is sent to both the House and the Senate for approval.
6. After Congress passes the bill, it goes to the president, who can either sign it into law or veto it.
7. If the president vetoes the bill, Congress may try to override the veto with a two-thirds vote of each house. If this vote succeeds, the bill becomes law without the president's signature.

The **informal tax legislation process** is the means by which all citizens, acting individually or as representatives of groups, try to affect legislation by making their views known to legislators. They can do this through direct contact with members of Congress (phone calls, e-mails, letters), attendance at town meetings, joining lobbying groups, circulating and signing petitions, and voting for candidates sympathetic to their views.

Key Terms

formal tax legislation process—The strict Constitutional steps a proposed tax bill must pass through before it becomes law.

informal tax legislation process—Individuals and interest groups expressing and promoting their opinions about tax legislation.

Opening the Lesson

Write the key terms on the board. Ask students whether they know any of the steps in the formal tax legislation process. Distribute Info Sheet 1—Evolution of Taxes, and review the steps of the tax legislation process with students.

Developing the Lesson

Ask students what they, as citizens, could do if they were for or against a particular tax bill. Explain that the informal tax legislation process includes actions such as contacting members of Congress, attending town meetings, and circulating petitions. Ask students when they think the influence and opinions of individual taxpayers might have the greatest effect. (Probably the best time to affect legislation is early in the process, when the bill is still in the Ways and Means Committee.)

Online Activities

Direct students to Student Lesson—How Taxes Evolve

Have students complete one or more of the following activities:

- Activity 1: Powers of Congress—Review the U.S. Constitution and discover the powers granted to Congress.
- Activity 2: Formal Tax Legislation Process—Chart the tax legislation process.
- Activity 3: Contact Congress—Take a virtual field trip to the U.S. Congress.

Print Activity

Print and distribute Worksheet— Tax Legislation Process
Worksheet Solutions— Tax Legislation Process

Classroom Activity

Have students conduct research and report on the Federal Migratory Waterfowl Stamp (Duck Stamp) Act of 1934. Or, print Info Sheet 2—The Duck Stamp Act, and have students read the information. The Duck Stamp Act is a good example of the informal tax legislation process at work.

After they are familiar with the topic, ask students whether they agree or disagree with the Duck Stamp Act. Some may say that everyone benefits from saving the wetlands, and the tax should be repealed. Others may say that the tax is necessary because the actions of the hunters directly affect the wetlands. Encourage debate among students with opposing views on the subject.

Concluding the Lesson

Ask students whether they know of any federal or local tax legislation that is about to be enacted. Use the newspaper or Internet sites such as that of the U.S. House of Representatives <http://www.house.gov/> to find information. As a review, discuss the steps that this legislation had to go through.

Online Assessment

Direct students to complete Assessment—How Taxes Evolve for this lesson.
Assessment Solutions—How Taxes Evolve

Print Assessment

Print Assessment—How Taxes Evolve, and have students complete it on paper.
Assessment Solutions—How Taxes Evolve

Links

Go to [Theme 2, Lesson 1](#) to learn more about the evolution of taxation in history.