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.

**Summary**

A proposed tax law, called a bill, follows specific steps through both houses of Congress. This *formal tax legislation process* is described in the U.S. Constitution. 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.

**Activity 1**

Use the word list to complete the flowchart below, showing the steps taken—in the correct order—for enacting a federal tax law. Some have been filled in for you.

*House/Senate Compromise bill*  
*Full Senate*  
*President vetoes bill*  
*Joint Conference Committee*

*Veto override passes*  
*President signs bill*  
*Veto override fails*  
*House Ways and Means Committee*
Activity 2

Next to the boxes in the flowchart write what citizens can do to affect the legislative process.

Answers will vary.

Activity 3

Suppose that you own a dry-cleaning business. Some people in your community are trying to enact a special environmental tax aimed at businesses that use chemicals that could pollute the local air and water. This tax would directly affect your business. A special town meeting is being planned to discuss this tax. In the space provided, outline the speech you plan to give at the town meeting.

Answers will vary.