

## UNIT 4: HIGH SCHOOL – CONTEMPORARY WORLD PROBLEMS

### CIVIC ACTION AND THE ECONOMY NATION-BUILDING AND TAXATION

#### Level 2

#### Instructional Support Materials

[Washington State Revenue Sources](#)

[“Taxing Times in Native America” Article](#)

[“Taxing Times in Native America” Article \(Spanish Language Version\)](#)

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#### Learning Goals

After completing Level 1, students will create graphic organizers that compare tribal and state revenue generation in order to analyze the disparities between the two systems.

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#### Time:

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#### Teacher Preparation

- Photocopy a class set of “[Washington State Revenue Sources.](#)”
- Have the following sources loaded on your computer to help answer any questions.
- Review the following sources (a. to g. below) to make you more familiar with state and tribal revenue:
  - a. National Council of State Legislatures “[Piecing Together the State-Tribal Tax Puzzle](#)”
  - b. [Chehalis Tribe](#)
  - c. [Washington State Office of Financial Management](#)
  - d. [US Census Bureau State and Local Government Finances](#)
  - e. [US Department of Revenue Indian Tax Guide](#)
  - f. [Internal Revenue Service’s](#) FAQs for Indian Tribal Governments regarding Status of Tribes (Taxable vs. Nontaxable vs. Not Subject to Tax).
  - g. [Washington State Economic and Revenue Forecast Council](#)

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## Learning Activities

1. OPTION: Take 10 minutes to share students' graphics
  2. Introduction: "You know, I get mad sometimes at the inequality of school district funding across the state. I mean, do you ever wonder why some school districts have almost everything they need and other districts struggle? The difference s in how they generate their revenue. Districts whose communities have more homeowners, for example, get a lot more money through levies on property taxes. So those tend to be the wealthier communities. Schools in wealthier communities generate more money, too. Mercer Island's PTA generated more than one million dollars for its schools. They are a small community (22,000). So it seems like the richer you are, the better your schools are. Is that fair?"
  3. Teaching Point: Yesterday, we dispelled myths many people have about Indians and the economy. Today, we will identify how tribal nations and Washington State generate revenue in order to understand how they impact Indian and non-Indian communities.
  4. Using the "[Washington State Revenue Sources](#)" sheet and "Taxing Times" article, students will create a graphic organizer that identifies the similar and different ways the state and tribes (in general) generate revenue.
  5. Share the graphic organizers.
  6. Create a classroom anchor chart that highlights the main ways each government generates revenue.
  7. What conclusions can the class draw from their comparisons? Examples:
    - a. "Because tribes do not generate property or sales taxes from their members, they are very limited in generating revenue, which creates a host of problems for their communities."
    - b. "The main ways the state generates revenue fluctuates, and so it makes it difficult to create a reliable budget for its programs and policies."
  8. **Wrap-Up:** Today we learned the various ways that the state and tribes generate revenue. We also drew conclusions regarding the inequality of how governments generate revenue. Tomorrow, we will take a closer look at how that works in our communities.
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