Worksheet Solutions

Tax Legislation Process

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

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

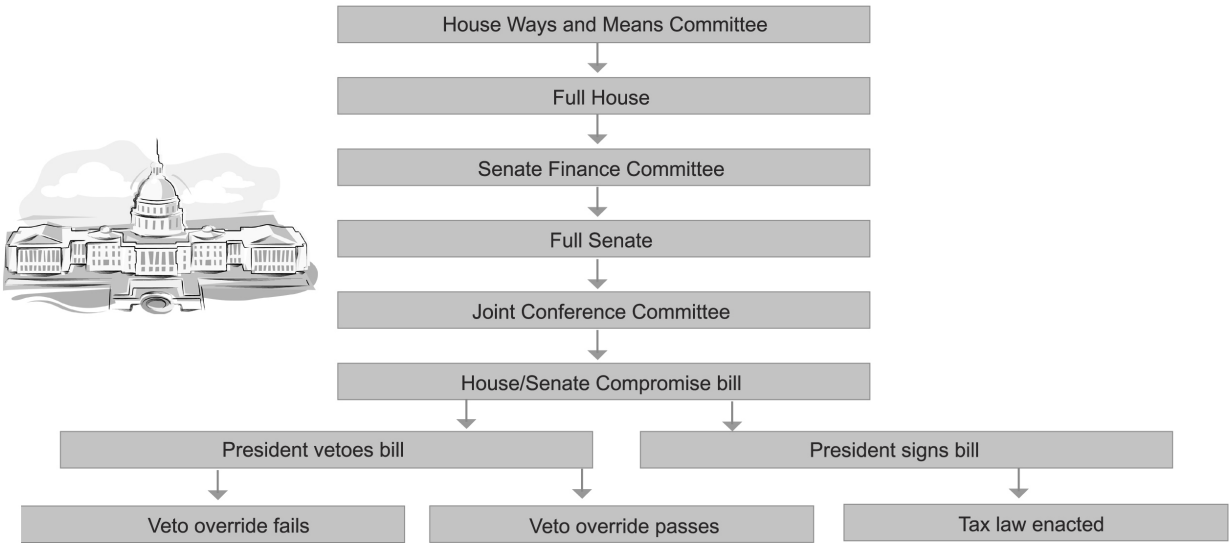
A proposed tax law, called a bill, follows specific steps through both houses of Congress. This **formal tax legislation process** is described in the U.S. Constitution. The **informal tax legislation process** is the means by which all citizens, acting individually or as representatives of groups, try 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

Formal Tax Legislation Process



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.