

Nation Building & Taxation—Level 3
High School Contemporary World Problems/Issues
Government Revenue and Responsibility

GLEs ADDRESSED: [1.2.3](#), [1.2.4](#), [1.4.1](#), [2.1.1](#), [2.2.1](#), [2.2.2](#), [2.3.1](#), [2.4.1](#) [4.4.1](#)

CORRESPONDING CBA: Government Revenue and Responsibility

COMMON CORE STANDARDS FOR EACH LEVEL:

Level 3 students will be able to...

Key Ideas and Details:

1. Cite specific textual evidence to support analysis of primary and secondary sources, connecting insights gained from specific details to an understanding of the issue as a whole.
2. Determine the central ideas or information of a primary or secondary source; provide an accurate summary that makes clear the relationships among the key details and ideas.
3. Evaluate various explanations for actions or events and determine which explanation best accords with textual evidence, acknowledging where the text leaves matters uncertain.

Craft and Structure:

6. Evaluate authors' differing points of view on the same issue by assessing the authors' claims, reasoning, and evidence.

Integration of Knowledge and Ideas

7. Integrate and evaluate multiple sources of information presented in diverse formats and media in order to analyze nation-building revenue generation.

8. Evaluate an author's premises, claims, and evidence by corroborating or challenging them with other information.

9. Integrate information from diverse sources, both primary and secondary, into a coherent understanding of nation-building revenue generation, noting discrepancies among sources.

LEVEL 2 LESSON: State vs. Tribal Revenue Generation (1 hour)

Level 3 builds on levels 1 and 2. To prepare for the Government Revenue and Responsibility CBA, the class will use the conflict between Thurston County and The Chehalis Tribe as a case study to reinforce responsible research practices and analysis process. If your class is well aware of the CBA process, they can go straight to their own projects. However, it might be valuable for them to know how to find reliable tribal sources.

Teacher Prep:

Step 1. Photocopy class sets of "Revenue Benefits Graphic Organizer"

Step 2. Load some of the online sources to demonstrate how to navigate them.

Step 3. Introduction: So, I started thinking about how specific tribes in our area generate revenue. I got online and accessed the tribe's official website and discovered the **tribal enterprises** of the Muckleshoot tribe. They have

- The White River Amphitheater
- The Muckleshoot Casino
- Muckleshoot Bingo
- Muckleshoot Market & Deli
- A smoke shop
- Emerald Downs
- The Salish Lodge

What do they do with all that revenue? Who benefits?

Step 4. Teaching Point: Yesterday we saw how tribes in general and the state generate revenue. We compared and drew conclusions about each (refer to the chart).

Step 5. Pose the question to the class, "What does tribal revenue do?"

Step 6. Watch the December 3, 2011 KING 5 story on the Puyallup Tribe, who donated \$250,000 to Home Team Harvest. Discuss how tribal revenue generation can positively impact non-Indian communities. However, others view some methods as harmful to non-Indian communities.

Step 7. Introduce the controversy over the tax status of The Great Wolf Lodge by asking who has been there. Did they know that the Chehalis Tribe primarily owned it?

Step 8. Listen to the 1 minute August 10 "County Seeks to Rescind Giant Water Park's Tax-Exempt Status" story about Thurston County's demand that the tribally owned Great Wolf Lodge lose its tax-exempt status. http://news.opb.org/article/county-seeks-rescind-giant-water-parks-tax-exempt-status/#post_comment

Step 9. Watch the Chehalis Tribe's video on revenue generation. It is on YouTube as well as embedded in our curriculum files.

Step 10. As the students conduct their own research you can teach mini-lessons by following the case and its appeals through indianz.com This site hosts articles from publications all over the nation that deal with tribal issues.

<http://mail.indianz.com/News/2009/017751.asp>

Step 11. As a class, complete the "Revenue Benefits Graphic Organizer."

Step 12. Model how to draw a conclusion as a class based on the information provided.

Step 13. Model how to develop essential questions regarding tribal government revenue, such as:

- a. How does tribal revenue impact tribal communities?
- b. How does tribal revenue impact non-Indian communities?
- c. How do treaties define tribal revenue and tribal-state relations?

Step 14. After it is clear that students know how to generate their own essential questions, individually or in groups of no more than three, choose a local tribe and at least ONE way they generate revenue or a revenue policy they have.

Step 15. Groups will complete their own "Revenue Benefits Graphic Organizer."

Step 16. Groups will develop a list of sub-questions specific to their tribe.

Step 17. Students will develop a research plan for finding key information.

- a. Start with the tribe's official website. Use the Governor's Office of Indian Affairs (goia.org) website if you have difficulty.
 - b. Identify the enterprises
 - c. Identify how they use their revenue
 - d. Identify all the stakeholders
 - e. Research non-tribal opinions on the impact the tribal enterprise
 - f. Draw a conclusion regarding the enterprise/s and their impact.
- Step 18. Students will develop a position statement regarding the tribal method or policy. They will use the Graphic Organizer for Government Revenue and Responsibility CBA.
- Step 19. Individually, students will begin their persuasive essay that satisfies the Constitutional Issues CBA. They can choose to use the Persuasion Map organization graphic located on ReadWriteThink.org. (Search "Persuasion Map").
- Step 20. Students submit this as a prewrite, if needed.
- a. Alternate persuasive presentations might be:
 - b. Create a PowerPoint
 - c. Create a Video to post
 - d. Create a series of Podcasts episodes
- Step 21. Students submit a Works Cited.

Resources:

- a. <http://www.ncsl.org/default.aspx?tabid=12662> National Council of State Legislatures "Piecing National Council of State Legislatures "Piecing Together the State-Tribal Tax Puzzle
<http://www.ncsl.org/default.aspx?tabid=12662>
- b. Chehalis Tribe <http://www.chehalis-tribe.org/index.html>
- c.
- d. Washington State Office of Financial Management
<http://www.ofm.wa.gov/trends/revenue/fig503.asp>
- e. US Census Bureau State and Local Government Finances:
<http://www.census.gov/govs/estimate/>
- f. US Department of Revenue Indian Tax Guide
<http://dor.wa.gov/content/findtaxesandrates/retailsalestax/indians/IndianTaxGuide/default.aspx>
- g. Internal Revenue Service's FAQs for Indian Tribal Governments regarding Status of Tribes (Taxable vs. Nontaxable vs. Not Subject to Tax)
<http://www.irs.gov/govt/tribes/article/0,,id=102543,00.html>
- h. Washington State Economic and Revenue Forecast Council <http://www.erfc.wa.gov/>
- i. Museum Box Graphic Creator <http://museumbox.e2bn.org/>
- j. August 10 "County Seeks to Rescind Giant Water Park's Tax-Exempt Status" story about Thurston County's demand that the tribally owned Great Wolf Lodge lose its tax-exempt status. http://news.opb.org/article/county-seeks-rescind-giant-water-parks-tax-exempt-status/#post_comment
- k. National tribal publication <http://mail.indianz.com/News/2009/017751.asp>
- l. Jeopardy! PowerPoint Template

- m. How to produce and promote a podcast: <http://www.how-to-podcast-tutorial.com/00-podcast-tutorial-four-ps.htm>
- n. Computer Generated Works Cited: <http://www.bibme.org/>