



## Section 4: Guided Reading and Review

# State and Local Taxes and Spending

### A. As You Read

As you read Section 4, fill in examples of each item in the space provided.

#### Spending

(State Governments)

Provide examples of goods or services on which state taxes are spent for each category.

1. Education \_\_\_\_\_  
\_\_\_\_\_
2. Public Safety \_\_\_\_\_  
\_\_\_\_\_
3. Highways and Transportation \_\_\_\_\_  
\_\_\_\_\_
4. General Welfare \_\_\_\_\_  
\_\_\_\_\_
5. Arts and Recreation \_\_\_\_\_  
\_\_\_\_\_
6. Administration \_\_\_\_\_  
\_\_\_\_\_

(Local Governments)

Provide examples of goods or services on which local taxes are spent for each category.

12. Law enforcement \_\_\_\_\_  
\_\_\_\_\_
13. Public facilities \_\_\_\_\_  
\_\_\_\_\_
14. Public health \_\_\_\_\_  
\_\_\_\_\_

#### Sources of Revenue

(State Governments)

Provide examples of each type of tax from which states earn revenue.

7. Sales Tax \_\_\_\_\_  
\_\_\_\_\_
8. Excise Tax \_\_\_\_\_  
\_\_\_\_\_
9. Income Tax \_\_\_\_\_  
\_\_\_\_\_
10. Corporate Income Tax \_\_\_\_\_  
\_\_\_\_\_
11. Business Taxes \_\_\_\_\_  
\_\_\_\_\_

(Local Governments)

Provide examples of each type of tax from which local governments earn revenue.

15. Property Taxes \_\_\_\_\_  
\_\_\_\_\_
16. Other Taxes \_\_\_\_\_  
\_\_\_\_\_

### B. Reviewing Key Terms

Answer each of the following questions.

17. What is the difference between real property and personal property? \_\_\_\_\_  
\_\_\_\_\_
18. What is the difference between an operating budget and a capital budget? \_\_\_\_\_  
\_\_\_\_\_
19. What is a sales tax? \_\_\_\_\_  
\_\_\_\_\_
20. What is the relationship between revenues and spending in a balanced budget? \_\_\_\_\_  
\_\_\_\_\_

# Section 4 Guided Reading And Review State Local Taxes Spending Answers

**Gary E. Clayton**



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