



## 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 state governments receive.

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 receive.

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

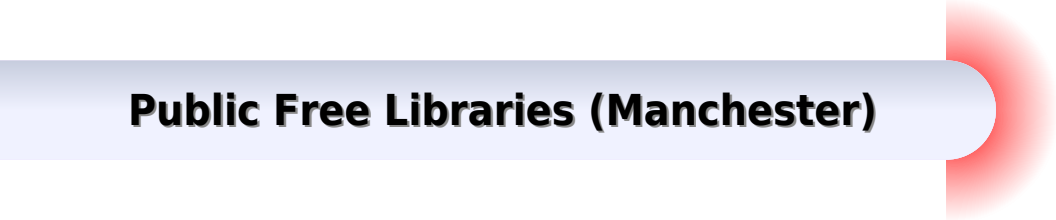
**B. Reviewing Key Terms**

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 revenue and spending in a balanced budget? \_\_\_\_\_

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