

Budget and Tax Policy

Winter Quarter 2007

Nita Rinehart [Rinehan@evergreen.edu](mailto:Rinehan@evergreen.edu) 360-867-6129 Seminar II C 3108

**Meeting location:** Seminar II A 3105

**Learning objectives:**

1. Understand the policies, laws, processes, and politics that comprise budget and tax decisions at the federal, state and local level.
2. Speak and write clearly about budget and tax policy.
3. Identify the values that are beneath the rhetoric of budget and tax decisions.
4. Understand the components of successful strategies for budget and tax decisions.
5. Identify the relationship between social justice and budget and tax decisions.

**Schedule:**

The legislature convenes Monday, January 8, 2007

Attend in person two hours of legislative hearings related to your chosen budget or tax issue. Interview at least one person involved in your issue. See "Project" at end of syllabus.

Class meets:

Friday, January 26	6 – 10 p.m.
Saturday, January 27	9 a.m. – 5 p.m.
Sunday, January 28	9 a.m. – 5 p.m.
Friday, February 9	6 – 10 p.m.
Saturday, February 10	9 a.m. – 5 p.m.
Sunday, February 11	1 – 5 p.m.

**Due dates for assignments:** *Jan. 15, Jan. 22, Jan. 26, Jan. 27, Jan. 28, Feb. 9, Feb. 11, Feb. 19.*

**Reading Assignments:**

1. Weisman, Great Tax Wars, Lincoln to Wilson-The Fierce Battles over Money and Power That Transformed the Nation
2. Gelfand, State and Local Taxation and Finance in a Nutshell
3. Rubin, The Politics of Public Budgeting, Getting and Spending, Borrowing and Balancing
4. Government websites that provide budget and tax documents
5. Interest group websites, e.g. Citizens for Tax Justice (labor), Washington Research Council (business)
6. Book (or comparable size) reading on your chosen policy project

**Expectations:**

1. Students will attend every class on time, submit assignments on time and prepare for and participate in class. Any deviation from these expectations must be approved in advance by

Nita. Full credit and a positive evaluation depend upon full and timely participation. *Partial credit or an incomplete is not an option.*

2. Your written work must be of the highest quality--clear with accurate grammar and spelling. You will benefit from consulting Jayne Kaszynski our MPA Writing Assistant before you submit your papers. [MPAtutor@evergreen.edu](mailto:MPAtutor@evergreen.edu) 360-867-6589
3. Participate in an evaluation conference with Nita. Prepare a self evaluation and a faculty evaluation. You may choose to confer in person, by phone or by email.

**Covenant:** Students and faculty will contribute to the learning community by preparing thoroughly for class, clearly articulating their own views, listening respectfully to differing views and perspectives and maintaining a healthy curiosity and open mind. Faculty will respond to student questions and work as soon as possible.

**Monday, January 15 Email Assignment What should Nancy do?**

1. Read Great Tax Wars
2. Choose one historical character from the book.
3. In a one-page double-spaced paper respond to these questions:
  - a. What advice would \_\_\_\_\_ give to Speaker-Elect U.S. Representative Nancy Pelosi on the question of repealing recent federal tax cuts?
  - b. What values are the basis of this advice?
4. Email paper to [Rinehan@evergreen.edu](mailto:Rinehan@evergreen.edu)
5. Bring a copy of your paper for discussion to January 26 class.

**Monday, January 22 Email Assignment What is a fair tax?**

1. Read Nutshell Chapters 1 and 2
2. In a one-page double-spaced paper give your definition of a fair tax and your description of the characteristics of a fair tax.
3. Email paper to [Rinehan@evergreen.edu](mailto:Rinehan@evergreen.edu)
4. Bring a copy of your paper for discussion to January 26 class.

**Friday, January 26 6 – 10 p.m.**

**TOPIC:** Overview of Washington State Taxes

**Guest:** Cindi Holstrom, Director, Washington State Department of Revenue

**Assignment:**

1. Read Rubin, Chapter 2
2. Explore Washington State Department of Revenue Website
3. Bring your two one-page email assignments to class for discussion.

**Saturday, January 27 9 a.m. – 5 p.m.**

**TOPIC:** Washington State Budgets

9:00 Guest: Marty Brown, Legislative Director for Governor Gregoire

1:30 p.m. Guest: Senator Karen Fraser, Chair, Senate Capital Budget

**Assignment:**

1. Read *Nutshell*, Chapter 4
2. Bring your two one-page email assignments to class for discussion.

**Sunday, January 28 9 a.m. – 5 p.m.**

9:00 Workshop on taxes

11:00 Guest: Mike Wills, Operating Budget Coordinator, Senate Ways and Means Committee  
Seminars and workshops on reading and writing assignments.

Assignment:

1. Explore website for Senate Ways and Means Committee
2. Bring your two one-page email assignments to class for discussion.

**Friday, February 9 6 – 10 p.m.**

**TOPIC:** Washington State Transportation Budget and Taxes

Guest: Mike Groesch, Coordinator, Senate Transportation Committee

Assignment:

Read book (or comparable reading) relevant to your project.

Email to Nita and bring to class for discussion:

1. One page double-spaced summary of your interview on your project.
2. One –page double-spaced summary of your reading choice for your project.
3. One-page double-spaced summary of your observation of a legislative hearing related to your project.
4. Read all of Rubin except chapter 2.
5. Read, Nutshell, chapter 3

**Saturday, February 10 9 a.m. – 5 p.m.**

9:00 a.m. Seminars and workshops on reading assignments and your projects.

1:30 p.m. Guest: Virgil Clarkson, Mayor, City of Lacey

**TOPIC:** local government finances

Seminars and workshops on reading assignments and your projects.

**Sunday, February 11 1 p.m. – 5 p.m.**

**Assignment:**

**Give a 5 minute presentation of your policy project to an invited panel. Respond to panel and class questions.**

**Project**

1. Chose a budget or tax issue that is under consideration now by the Washington State Legislature. To find budget items go to the Governor's website and go through her budget when it is proposed December 19. (Senate and House budgets won't appear for quite awhile.) You can also find proposed expenditures by looking at prefiled bills at leg.wa.gov. If the bill requires spending, it can be a budget item to follow. For tax proposals, look at prefiled bills or consult various press releases. The best place to start is leg.wa.gov. Email Nita with your choice or with any questions about what to choose. Rinehan@evergreen.edu (I will respond asap unless I'm out of the country.) You should make your choice by January 22.
2. Attend at least 2 hours of a hearing on your topic. If the scheduling of your issue doesn't correspond to our class schedule, attend a hearing that is reasonably related if possible.

The goal is for you to experience a legislative hearing in person. Guidelines for observing hearings are below. Write a one-page double-spaced summary of your hearing; due Friday, February 9.

3. Interview at least one person who is involved in the issue you have chosen. You can talk with an advocate, a staff person, a legislator--doesn't need to be an expert, just someone who has either knowledge of or interest in your issue. Write a one-page double-spaced summary of your interview; due Friday, February 9. Guidelines for interviews are below.
4. Choose a book or comparable reading related to your budget or tax issue. Write a one-page double-spaced report on your reading; due Friday, February 9.
5. On Sunday, February 11, make a 5 minute oral presentation to the class and an invited panel. Presentations will be informal and followed by discussion. Your oral presentation should share what you consider to be most important about your issue and what you learned from various sources.
6. Write a 6 page analysis of your issue. Include a clear statement of the issue, list the actors involved in the issue, your assessment of the policy, politics and process implications of your issue. What social justice questions are raised by your issue? Make your best prediction of the outcome of your issue and give your basis for that prediction. Your analysis is due Monday, February 19.

### **Guide for Interviews**

1. Schedule your interview well in advance so you aren't caught short near the end of your project. When you request time for an interview, be clear about your objective and the amount of time you are requesting. Fifteen minutes is a standard appointment slot for busy people; others may have a half hour. Be realistic.
2. Choose a person to interview (at least one, but feel free to choose more than one) who is involved in the creation or implementation of your policy choice.
3. Think about what you want to learn from the person you interview. For example: What is the most puzzling thing to you about your issue? What is the intention behind the policy? What are the values underlying the policy? Who has the most power over the policy? Who could change the policy?
4. Generally, open-ended questions are best for eliciting information, but if your person starts to ramble, have some prepared questions handy to get back on track. As a general rule, it's good to close with "Is there anything else I should be thinking about to understand this policy?"
5. It's wise to write a brief thank you note to the person who took time to talk with you.

### **Guide for Attending Legislative Hearings**

1. Ideally, you will find a meeting that deals with the issue you have chosen, but that may not be possible.
2. Attend at least 2 hours of the meeting in person. TVW gives you only the camera's perspective and you cannot get a complete sense of what's happening.
3. What is the stated purpose of the meeting you attend? Is there an unstated purpose?
4. Pay attention to who wields power over your issue. Is a decision being considered? Made? Implemented? Is there public participation?
5. As you listen to various speakers in the meeting, identify the values they are expressing. How many sets of values do you hear? How are conflicts resolved or avoided?

6. If speakers give evidence to support their positions, what academic discipline is the source of their evidence?
7. Did the meeting influence your thinking about your chosen policy? If it did, how?

### **TESC MPA Mission and Philosophy**

“You must be the change you wish to see in the world.” Mohandas K. Gandhi

Our students, faculty and staff create learning communities to explore and implement socially just, democratic public service. We

- *Think* critically and creatively
- *Communicate* effectively
- *Work* collaboratively
- *Embrace* diversity
- *Value* fairness and equity
- *Advocate* powerfully on behalf of the public
- *Imagine* new possibilities and accomplish positive change in our workplaces and in our communities.