



TAXATION WITHOUT REPRESENTATION SIMULATION

Learning Objectives: The student will

- Analyze the different taxes passed by the British Parliament after the French and Indian War.
- Understand the point of view of colonists on the British taxation policies.
- Participate in a simulation that duplicates the problems the colonists experienced with the British taxation policies.

TEKS: 8.4A; WH.9A (causes of the American Revolution); Govt.1A

Vocabulary: Parliament; taxation without representation; salutary neglect

Materials Needed: copies of the background reading for each student; multicolored highlighters for each student; class set of the cards for the roles and taxes; tokens of wealth for each student (a minimum of 12 to 15 per student); copies of script if used

Notes to Teacher: When preparing the materials for the simulation, decide what will represent the wealth that will be given to the colonists. If candy is allowed for class activities, wrapped candy can be used. If candy is not used, some teachers have used tokens and made them representative of special privileges allowed in the class. The teacher should prepare to provide at least 12 to 15 tokens of wealth for each student. Additionally, a script is provided for optional use if teacher thinks this will help students complete the simulation. If the script is used, the numbers on the Parliament cards will guide when a student speaks. If the script is used, there is no need to use the five cards explaining the taxes as the script defines what should occur.

Teaching Strategy for the Simulation:

1. Begin by passing out the background reading provided to each student. Explain that they should read and highlight the following and be prepared to discuss the following:
 - The reasons the British wanted to build a colonial empire—green highlighter
 - The differences between the three sections of colonies—pink highlighter
 - The reasons the British changed their taxation policies after the French and Indian War—blue highlighter
 - The purpose of each of the five taxes listed—yellow highlighter
 - The argument the British gave the colonist for their lack of representation in Parliament when deciding about the taxes—orange highlighter

Allow them time to read and process the reading before discussing the answers they have highlighted.

2. Begin the simulation by explaining that the goal of the simulation is to illustrate the growing tension between the colonists and the British government over the taxation policies passed by Parliament after the French and Indian War.
3. Explain to the students that each will be given one of five roles for the simulation (four if the teacher is playing the monarch):
 - Monarch

- Members of Parliament
 - Tax Collectors
 - British soldiers
 - Colonists—New England, Middle and Southern
4. Pass out one of the role cards to each student to read and prepare for the simulation. If the teacher is playing the monarch be sure to pull the monarch card from the set of cards.
 - Instruct the students who draw colonist cards to move and sit together with other students that represent the three colonial groups. The colonist cards have their colony and the company they prefer to use to buy their tea. Pass out the tokens of wealth to each colonist being sure they each have at least 12 to 15.
 - While the members of Parliament are preparing the taxes, have the students in the three colonial groups review characteristics of the New England (Massachusetts, New Hampshire, Connecticut, and Rhode Island), Middle (New York, New Jersey, Pennsylvania, and Delaware) and Southern (Virginia, North Carolina, South Carolina, Maryland, and Georgia) colonies. They should discuss what they have in common with each other and how they are different from the other two sections of colonies based the information from the background reading.
 - The monarch, members of Parliament, tax collectors, and British soldiers should be in an area of the room as far away from the colonists as possible. Members of Parliament should be given the taxation cards to discuss and decide on the amount of tax required with each as quickly as possible. Remind the members of Parliament that they will announce and collect the taxes one at a time in the order given on the cards. The monarch, British soldiers, and tax collectors should review the background reading for insight into what role they played in this time while Parliament is deciding on the taxes.
 5. The simulation should begin by having the monarch read or paraphrase the information on his/her card.
 6. Members of Parliament should confer with the monarch about the amount they have decided to collect from the tax on sugar. Once it is decided, announce what the tax is along with the amount. Then send the tax collectors to each colonist to collect. After the tax collectors, have collected the tokens they should return and give the tokens of wealth to the monarch.
 - **Sugar Tax**—the first tax was a tax on sugar being used in the production of rum. Assess a tax of one piece of wealth for every six pieces of wealth held by each colonist, except for the colonists in New England. New England colonists should be taxed more for every piece of wealth possessed because most of the rum was produced in New England. Also, announce that the tax collectors are armed with writs of assistance to be used if they suspect any colonist is resisting paying the taxes due.
 7. Members of Parliament and the monarch decide that the amount from the first tax is not enough. Parliament should then report the amount to be collected for the Stamp Tax to the monarch and announce it to the class. Tax collectors should then collect from each colonist and return the tokens to the monarch.
 - **Stamp Tax**—the second tax was a tax for a stamp to be placed on every legal document possessed by the colonists. Assess a tax for each student’s school id and notebook.

Note to teacher—after the Stamp tax is collected, remind the students that the colonists were all angry about this tax and met at the Stamp Act Congress in New York in 1765 to discuss what they should do. This was the first time that elected representatives from several colonies met together to discuss the situation. Six of the nine colonies signed a petition explaining their position and stating their objections to be sent to the King and Parliament.

8. The monarch and members of Parliament should then quickly discuss the fact that the colonists met to protest the Stamp Act so they had better send reinforcements to assist the tax collectors and prevent smuggling with the next tax. Members of Parliament should report the tax for the Quartering Act to the monarch and announce it to the class. Have the tax collectors collect and return the proceeds to the monarch. Now, send the British soldiers with the tax collectors for protection. Parliament should instruct the soldiers to stand around the New England colonists and wait for the tax collectors to come back for the remainder of the simulation.
 - **Quartering Act**—the third tax was issued because there is unrest in the colonies over the taxation policies and Indian troubles. Assess a tax from each colonist to pay for housing and food for the British soldiers sent for protection. Assess an extra tax from New England because of the need to house more soldiers in this area due to unrest.
9. Members of Parliament should then confer with the monarch on amount of the tax for the Townshend Acts, announce it and send the tax collectors to collect and return to the monarch.
 - **Townshend Acts**—the fourth tax was a tax on common goods such as paint, glass, tea used by the colonists. Assess a tax for everyone wearing or possessing glasses, contacts, sunglasses; assess another tax if the colonist is drinking a beverage.
10. Members of Parliament should then confer with the monarch on the tax for the Tea Act and send the tax collectors to collect and return to the monarch.
 - **Tea Act**— the fifth tax was a tax on tea with it being lower if the tea the colonist prefers is from the British East India Company. Assess a higher tax for anyone prefers tea from the French East India Company, or the Dutch East India Company; but assess a lower tax for any colonist that prefers tea from the British East India Tea Company.
11. At the end of the simulation debrief with the following questions which can be done individually or in class discussion?
 - As a colonist, how did your feelings about the taxes change as the simulation progressed? How did the fact that for years, Parliament and the king had pretty much allowed the colonies to govern themselves affect your feelings about the new taxes?
 - As the monarch, how did you feel about the taxes as the simulation progressed? As members of Parliament...? As tax collectors...? As British soldiers...?
 - Was any area of colonies taxed more heavily than the others? If so why?
 - How were the taxes in the simulation like the actual taxes described in the reading?

BACKGROUND READING FOR TAXATION WITHOUT REPRESENTATION

In the 16th and 17th centuries, most European nations, including Great Britain, followed an economic policy known as mercantilism. Mercantilism required that a nation build wealth and have a favorable balance of trade which meant they exported more than they imported. To achieve a favorable balance of trade, nations established colonies to get necessary raw materials. These raw materials were sent to the mother country where goods were manufactured and exported back to the colonies for sale. To implement British mercantile policy in the 1650's, Parliament passed the Navigation Acts which stated the American colonies could only trade with Great Britain. However, because of the distance between Great Britain and the colonies, these laws were difficult to enforce, and the colonists often ignored the laws and traded with other countries. This became known as salutary neglect.

The first British colonies in North America, Virginia (1607) and Massachusetts (1620), were founded by joint-stock companies that received permission from the British king to colonize. Each company received a grant of land and the power to control how the area was settled. Virginia's founders primarily hoped to capitalize on the rich land, while the Pilgrims and Puritans came to Massachusetts to escape religious and political persecution. Rhode Island, Connecticut, and New Hampshire, applied for their own charters from the king after colonists left the strict Puritan Massachusetts Bay Colony for better land and more religious freedom. Maryland, North Carolina, South Carolina, New York, New Jersey, Pennsylvania, and Delaware, were created when the king gave his friends and relatives royal grants of land to colonize. Finally, Georgia was created when the king gave permission to create a colony in the southernmost area as a military post and a place where people who were willing to work but had been unsuccessful in finding work a chance to start over.

The major bond between the colonies lay in the geographic features which often determined their economy. In the four New England colonies (Massachusetts, New Hampshire, Connecticut, and Rhode Island) the land and climate did not support large scale agriculture. Therefore, they turned to lumbering, shipbuilding, fishing, and trade. Because of fertile land, rivers, and good harbors, the Middle colonies (New York, Pennsylvania, New Jersey and Delaware) produced a surplus of agricultural products that were traded with the other colonies and across the Atlantic. Finally, the Southern colonies (Virginia, Maryland, North Carolina, South Carolina, and Georgia) were blessed with fertile soil and a warm climate. This allowed them to develop a cash crop agricultural system. Most farmers in these colonies grew one cash crop such as tobacco, indigo, or rice that could be shipped to Great Britain in return for manufactured goods.

For many years, Great Britain paid little attention to her colonies in North America due to the distance between them. Therefore, the colonists got used to ruling themselves and ignored many of the laws and economic restrictions such as the Navigation Acts passed by Parliament. Additionally, Great Britain was often busy fighting numerous wars with other European powers, especially France. In the 1760's the British fought an expensive war with France known as the French and Indian War in North America and the Seven Years War in Europe. Eventually Great Britain was victorious and gained French colonial possessions in North America, but faced with a large war debt. Britain turned to the American colonies for help since much of the debt had been contracted while they were protecting these colonies from the French and Indians. To solve this problem, Great Britain established three major colonial policies: first, place the colonies under strict political and economic control; second, require the colonies to obey the laws passed by Parliament; and third, require the colonies to pay their share of the costs of

the war. To implement these policies, Great Britain began to tighten up on trade between the colonies and other nations. Parliament also adopted a series of new laws to achieve these goals, which caused the American colonists to become increasingly angry. The most important of these laws included the following:

- **The Proclamation of 1763**—banned settlement in the area gained from the French west of the Appalachian Mountains to the Mississippi River where colonists hoped to move. The British wanted to save money by withdrawing troops they would have to send to protect the colonists from the Indians in the western area.
- **The Sugar Act of 1764**—an attempt to help the British West Indies Company by lowering the tax on their sugar and molasses used to make rum in the New England colonies. This meant that sugar from the French West Indies was now more expensive. The act also gave the British navy the authority to use general search warrants called writs of assistance to search for those attempting to avoid paying the tax and smuggle sugar into the colonies.
- **The Stamp Act of 1766**—required all legal and commercial documents such as deeds, wills, newspapers, newspaper advertisements, almanacs, pamphlets, etc. have a stamp. The colonists were outraged and claimed that this was “taxation without representation.” Representatives from nine of the thirteen colonies met at the Stamp Act Congress in New York to draw up a petition to the king expressing their feelings about this hated stamp tax.
- **The Quartering Act of 1765**—required the colonists to pay to provide lodging, food, and other supplies for the British soldiers sent to the colonies supposedly to protect the colonists from the Indians.
- **The Townshend Acts of 1766**—placed new taxes on goods such as paper, glass, paint, and tea being imported to the colonies. The fines levied against any colonist found to be smuggling to avoid paying taxes were given to the royal governors, not the colonial assemblies.
- **The Tea Act of 1773**—lowered the tax on tea imported into the colonies from the British East India Company, a British corporation facing bankruptcy. The goal was to encourage the colonists to purchase tea from this company since it would be lower in price than tea from the French or Dutch East India companies. Additionally, Parliament selected the merchants allowed to sell the British East India tea. Merchants who had been selling tea imported from other companies resented this advantage given to the British company and their selected merchants. A group of colonists in Boston reacted by dumping 342 chests of British East Indian Tea into the Boston Harbor in protest. This became known as the Boston Tea Party.
- **The Coercive Acts of 1774** (called The Intolerable Acts in the colonies)—passed to control the situation after the Boston Tea Party. First, Boston harbor was closed until the tea was paid for. Second, Massachusetts’s charter was annulled and its government revised to reduce colonist participation and increase the king’s control by allowing town meetings be held only once a year. Third, any British official accused of committing an offense in the line of duty (for example, putting down a riot or carrying out revenue laws) could be tried in England rather than in the colonies with a colonial jury. Fourth, a new Quartering Act required local authorities to provide lodging for British soldiers and in the colonists’ homes if necessary.

The colonists, especially those in New England, resented these laws since they had not had a say in their passage and had grown accustomed to self-government over the years. The British responded that none of their colonial possessions had direct representation in Parliament but that all English colonial possessions were “virtually” represented by the members of the House of Commons. As the tension mounted after the passage of the Intolerable Acts, representatives from the colonies came together in September, 1774, at the First Continental Congress to plan how to respond.

Taxation Without Representation Script

Monarch: (*discussing with Parliament*) Since the French and Indian War has depleted the royal treasury, I have been advised that the colonies would be a good resource for the needed revenue to build up the treasury again.

Parliament 1: That is an excellent suggestion, king!

Parliament 2: Agreed, sir! What shall we tax them for so that we can collect the greatest amount quickly?

Parliament 3: Since sugar is used in the production of rum, we could lower the tax on sugar from the British West Indies Company so that colonists are forced to buy their sugar from them instead of the French West Indies.

Parliament 4: Yes! In the law, we should add that soldiers could use writs of assistance to search for those trying to smuggle sugar into the colonies to avoid paying the tax.

Monarch: This plan is coming together! Here's how I would like to tax the colonists. For every six pieces of wealth a colonist has, they will pay one tax.

Parliament 1: Colonists in the New England colonies should pay more since most of the rum is produced there. They should pay one additional tax.

Parliament 2: Tax collectors, please collect taxes from the colonists.

Parliament 3: Soldiers, go protect the tax collectors and report any smugglers!

Parliament 4: Tax collectors, you may fine the colonists if you find them smuggling!

(Tax collectors collect taxes from each colonist; soldiers follow for protection and to find smuggling colonists)

Monarch: That was excellent! We collected many taxes from the colonists, but we are still in debt! Let's find a way to tax them more!

Parliament 1: We can tax them for every legal and commercial document.

Parliament 2: That will allow us to collect a lot of money!

Parliament 3: Tax collectors, please collect one tax from each colonist wearing their id and one from each colonist with a notebook.

Parliament 4: Soldiers, go protect the tax collectors. If you find any colonists trying to hide the wealth, tell the tax collector. Tax collectors, you can charge an additional tax if you find a colonist trying to avoid the tax.

(Tax collectors collect taxes from each colonist; soldiers follow for protection and to find smuggling colonists)

Monarch: I have heard that the colonists came to a "Stamp Act Congress" in New York to discuss their dissatisfaction with the new taxes. They are very angry and I'm afraid they will try to revolt! Send more soldiers to the colonies to ensure there is no rebellion.

Parliament 1: Since the colonists are being unruly, we should not have to cover the costs of quartering our soldiers, they should!

Parliament 2: Agreed! Colonists will need to pay to provide lodging, food, and other necessities our soldiers will need. Remind the colonists that our soldiers are there for their own protection; surely they will see that it is necessary.

Parliament 3: Let's have our tax collectors fine each colonist throughout the colonies one tax to support our soldiers. But, let's add an additional tax in the New England colonies since that is where the Stamp Act Congress met.

Parliament 4: Tax collectors, gather one tax from each colonist in the Middle and Southern colonies and two taxes from each colonist in the New England colonies. Soldiers, go protect the tax collectors.

(Tax collectors collect taxes from each colonist; soldiers follow for protection and to find smuggling colonists)

Monarch: Our treasurer, Charles Townshend, has suggested a new tax. Tax the colonists on glass, lead, paint, paper and tea! We shall call it the Townshend Acts, to honor the treasurer.

Parliament 4: What an excellent suggestion! We can tax each colonist who is wearing or possessing glasses, contacts or a phone!

Parliament 3: In addition, any colonist who has a beverage with them can pay a tax!

Parliament 2: Tax collectors, please collect two taxes from any colonist with glasses, contacts or a phone, and one tax from anyone drinking a beverage.

Parliament 1: Soldiers, protect the tax collectors. I've heard rumors of colonists punishing tax collectors. They have them tarred and feathered! Unruly colonists!

(Tax collectors collect taxes from each colonist; soldiers follow for protection and to find smuggling colonists)

Monarch: The British East India Company is on the verge of bankruptcy. Those unruly colonists are buying their tea from the French and Dutch because it is cheaper. Let's lower the tax on the British East India tea so colonists will be forced to buy from the British!

Parliament 3: Sire, you are a genius! Pure genius!

Parliament 2: Yes, yes, quite devious of you!

Parliament 4: Tax collectors, collect one tax from each colonist who prefers their tea from the British East India Tea Company.

Parliament 1: And, collect two taxes from each colonist who prefers their tea from the French or Dutch East India Tea Companies. Soldiers, protect our tax collectors.



MONARCH

As the monarch, you will be the one who directs Parliament to collect more taxes. Since the French and Indian War and in Europe the Seven Year's War has depleted the royal treasury, your advisors have explained that the colonies would be a good resource for the needed revenue. Therefore, you are asking Parliament to develop new taxes to pay for the war and replenish the treasury. Since you are the monarch, Parliament will be conferring with you as to the amount of each tax before announcing it to the colonists.



MEMBER OF PARLIAMENT

As a member of the British Parliament you will be asked by the monarch to develop the amount of tax for the colonists. Taxes are paid in the form of wealth decided by the teacher; the amount of each tax will be determined by the members of Parliament and fit the criteria listed with each specific tax. The amount of the tax should range from 1 to 3 pieces of wealth as the goal is not to bankrupt the colonists. The soldiers are only there to protect the tax collectors and watch for any smuggling or hiding of resources. If they find a smuggler, they can inform the tax collector who then will assess a fine.

#1



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#2



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#3



MEMBER OF PARLIAMENT

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#4



TAX COLLECTORS

As a tax collector, you will be sent with the authority to collect the taxes assessed by Parliament. The British soldiers will also be guarding you and looking for possible smuggling. If they report smuggling to you, you are given the authority to assess a fine of that colonist. However, if the colonist denies smuggling and refuses to pay, you are to leave them alone.

TAX COLLECTORS



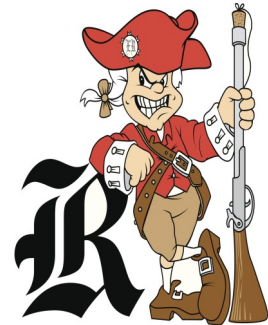
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BRITISH SOLDIERS



As a British soldier, you will be sent to protect the tax collectors and watch for smuggling (hiding). You are not allowed to harass the colonists, just report any possible tax evasion to the tax collector.

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New England Colonies

Massachusetts Shipbuilder

Tea preference
Dutch East India Company



New England Colonies

Connecticut Small Farmer

Tea preference
British East India Company



New England Colonies

Massachusetts Fisherman

Tea preference
French East India Company



New England Colonies

New Hampshire Small Farmer

Tea preference
Dutch East India Company



New England Colonies

Rhode Island Merchant

Tea preference
Dutch East India Company



New England Colonies

Massachusetts Lumber Mill
Owner

Tea preference
Dutch East India Company



New England Colonies

Massachusetts Merchant

Tea preference
French East India Company



Middle Colonies

New York Merchant

Tea preference
Dutch East India Company



Middle Colonies

New York Shipper

Tea preference
British East India Company



Middle Colonies

New Jersey Farmer

Tea preference
Dutch East India Company



Middle Colonies

Delaware Farmer

Tea preference
French East India Company



Middle Colonies

Pennsylvania Merchant

Tea preference
British East India Company



Middle Colonies

Pennsylvania Merchant

Tea preference
Dutch East India Company



Middle Colonies

New York Farmer

Tea preference
British East India Company



Middle Colonies

Maryland Small Farmer

Tea preference
British East India Company



Southern Colonies

North Carolina Farmer

Tea preference
Dutch East India Company



Southern Colonies

South Carolina Planter

Tea preference
British East India Company



Southern Colonies

Virginia Planter

Tea preference
Dutch East India Company



Southern Colonies

Virginia Planter

Tea preference
British East India Company



Southern Colonies

Georgia Farmer

Tea preference
French East India Company



Southern Colonies

South Carolina Planter

Tea preference
British East India Company

SUGAR TAX—the first tax was a tax on sugar being used in the production of rum.

Assess a tax of one piece of wealth for every six pieces of wealth held by each colonist, except for the colonists in New England. New England colonists should be taxed more for every piece of wealth possessed because most of the rum was produced in New England. Also announce that the tax Collectors are armed with writs of assistance to be used if they suspect any colonist is resisting paying the taxes due.

STAMP ACT—the second tax was a tax for a stamp to be placed on every legal document possessed by the colonists.

Assess a tax for each student's school id and notebook.

QUARTERING ACT—the third tax was issued because there is unrest in the colonies over the taxation policies and Indian troubles.

Assess a tax from each colonist to pay for housing and food for the British soldiers sent for protection. Assess an extra tax from New England because of the need to house more soldiers in this area due to unrest.

TOWNSHEND ACTS—the fourth tax was a tax on common goods such as paint, glass, tea used by the colonists.

Assess a tax for everyone wearing or possessing glasses, contacts, sunglasses; assess another tax if the colonist is drinking a beverage.

TEA ACT— the fifth tax was a tax on tea with it being lower if the tea the colonist prefers is from the British East India Company.

Assess a higher tax for anyone prefers tea from the French East India Company, or the Dutch East India Company; but assess a lower amount of tax for any colonist that prefers tea from the British East India Tea Company.

TEACHER STEPS

- Pass out role cards and divide students into their roles
- Tax collectors meet to discuss taxes/others meet to discuss reading
- Sugar Tax/Writs of Assistance
- Stamp Act
- Quartering Act/British Soldiers to protect tax collectors
- Townshend Acts
- Tea Act