



SPHERE

Teaching Civic
Culture Together

Taxation, Quartering, and the American Revolution

Grade level: 9-12

Time estimate: One 50–70-minute class period

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Lesson overview:

Students will warm up with a hypothetical in which they are asked to take on family expenses incurred by their parents before previewing vocabulary about economic concepts. After reading a background essay about taxation of the American colonies after the French and Indian War, students will work in groups to explain how they would resist British taxation.

Objectives:

- Students will be able to explain how British tax policies toward the American colonists backfired and fueled anti-British resentment.
- Students will be able to describe how colonial production of goods and services allowed colonists to resist British taxation.

Vocabulary:

- Boycott
- Domestic good
- Imported good

- Quartering
- Substitute good
- Tax

Materials:

- Hypothetical warm up
- Vocabulary preview
- Background Reading
- Economic planning group worksheet wine example
- Economic planning group worksheet
- Primary source exit ticket

Prework:

This lesson involves work in five groups. Additionally, it is helpful if students have some prior knowledge of the geography of the American colonies and the available technology of the 1700s.

Warm up

- I. Distribute the warm up and have students respond to the question.
 - A. You are a member of a family that generates revenue by posting videos on the internet. When you were younger, you were a star in your parents' videos that focused on family life and parenting. As you and your siblings have gotten older, you have all developed your own unique channels that experience a good deal of traffic. Your fans love it when you appear on each other's channels. Lately, you have all gotten very popular, and your parents are concerned about the fact that they have seen some people try to sneak into your back yard to take pictures of different members of the family. As a result, your parents have installed a very expensive security system with multiple cameras that are monitored by security guards who take shifts watching the camera feeds and patrolling the house. Your parents even built the guards a guest house. In order to pay for this new security, your parents

are taking a percentage of your income and the income of each of your siblings. Just to make sure you all keep earning the maximum amount of money, your parents are insisting that you and your siblings promote each other or appear on each other's channels at least once a week. To top it off, you and your siblings now have to take turns making meals and taking them to the guard quarters.

B. How would you react to this situation? Why?

1. Answers will vary, but hopefully you will get some combination of the following reactions:

- a) Refuse to pay
- b) Move out
- c) Delete the channel
- d) Hack and delete your parents' channel
- e) Refuse to make the meals
- f) Prank the guards
- g) Work together to maximize profits and to increase security

2. Hopefully you will also get some of the following reasons:

- a) Someone making their own money might prefer to support themselves
- b) Only the parents seemed scared
- c) None of the kids was asked to authorize the security expenditure
- d) It's not fair that the guards now live on the property
- e) Parents can use the guards to spy on the kids
- f) It's no fun posting anymore because there is too much control by the parents
- g) It's no fun being famous if it is a security risk

C. Have students report and discuss their reactions.

D. Ask how this hypothetical made them feel, as this should cause the kind of answer and confusion that led to the American Revolution.

II. Ask students how this might be related to the American Revolution.

A. The colonies are like the children in the analogy.

- B. The British Empire was getting wealthy from colonial economic production.
- C. The British government was making decisions about how to defend the colonies without input from colonial citizens.
- D. The British government was making decisions about how to pay for colonial defense without input from colonial citizens.
- E. The British government was controlling economic production and consumption in the colonies.

Lesson Activities

I. Vocabulary preview

- A. Distribute vocabulary preview worksheets.
- B. Ask students to read the definitions of each word and to use those definitions to fill out the "Makes me think of..." column.
 - 1. Boycott: an act of economic resistance in which consumers refuse to purchase certain goods and services
 - 2. Domestic good: a good produced within a certain economy; a good that does not require transportation into a given economy
 - 3. Imported good: a good produced outside a given economy and transported into that economy
 - 4. Quartering: the act of providing housing and food for active-duty military troops
 - 5. Substitute good: a reasonable replacement for a good or service; when the price of substitute a increases, demand for substitute b increases
 - 6. Tax: a government charge added to the price of a good or service; these are used to raise government revenue and to discourage use of certain goods or services
- C. Have students write three to five sentences that use all of the words. When a government adds a tax to a product, it makes that product more expensive, which can make a substitute good more attractive. For example, if a tax is added to a domestic good, people might boycott it and substitute it with an imported good. If a government cannot raise enough tax money to support troops, it might resort to quartering the troops on private property.

II. Background Reading

- A. Distribute background reading.
- B. Have students circle words that are important to understanding the piece or that are unfamiliar:
 - 1. Have students share out these words
 - 2. Make a list of these words on the board
 - 3. Have students discuss meanings for these words in order to check for understanding
- C. Have students read the piece again and underline important ideas:
 - 1. Have students share out these ideas
 - 2. Check for understanding by discussion these ideas

III. Economic planning group worksheet

- A. Divide the class into five groups and distribute worksheets to each student.
- B. Assign each group a good that was taxed by the British: sugar, textiles, paper, glass, tea.
- C. Each group will answer the following question about their assigned item. If students have a one-to-one device, you may allow them to look some of the things up, but you may want to provide 10 minutes without the device before adding a brief period to use the device. This is a thought experiment and is more meaningful if students are accessing prior knowledge.
- D. How important is this product to the lives, health, and safety of the colonists? Why?
 - 1. Wine: In a period in which water purification was difficult, many colonists drank alcohol or tea. This was a common beverage, but not a necessary one.
 - 2. Sugar: necessary for baking and cooking. Many foods can be made without, but life is more enjoyable with sugar.
 - 3. Textiles: Colonists need clothing, but clothing of the period was more likely to be mended so it would last longer and could be reused for longer periods. People didn't have or keep as much clothing as people do today.
 - 4. Paper: Paper is necessary for doing business and for communicating ideas.

5. Glass: Glass is necessary for making windows and also used for storing and transporting liquids.
 6. Tea: this was a common beverage in the colonies, where water was often dirty and had to be boiled or distilled for drinking. Tea a flavorful way colonists could be sure they were drinking clean water.
- E. Given the geography and technology of the colonies in the 1700s, could the colonists reasonably have made some amount of these products on their own?
1. Wine: Certainly some of the colonies could grow grapes, but they were certainly not producing wine grapes at any scale. It is also important to remember that wine production takes a long time.
 2. Sugar: not really. Most sugar is derived from sugar cane, which grows in tropical environments. The English colonies of North America in the 1700s did not include tropical environments.
 3. Textiles: The American colonies provided the cotton and flax that fueled the British textile industry, but they lacked the machinery to make textiles at the same scale as the British. Americans could resort to homespun fabric that took longer to make.
 4. Paper: North America provided the raw materials for British paper mills and the colonists could easily have created their own mills. Paper is easy to make, and Americans understood waterwheel technology and the process of milling pulp. They were already milling their own wheat and corn.
 5. Glass: Glass is made by superheating sand and shaping it. The raw materials and technologies were available in North America at the time.
 6. Tea: At the time, tea was only grown in certain environments in Asia. The colonists did not have the ability to produce tea on their own.
- F. Given the geography and technology of the colonies in the 1700s, do you think the colonists had access to reasonable and available substitutes for your product?
1. Wine: The American colonies had access to many kinds of grain and corn and had the technology to brew and distill corn and grain alcohols such as beer and whiskey.
 2. Sugar: Colonists had access to honey and could also produce corn syrup.

3. Textiles: Colonists could make clothing out of a wide variety of materials, including animals skins and furs and plant-based textiles.
 4. Paper: There are substitutes for paper, but given the colonial wealth in plant materials and milling technology, there was no need to write on animal skins or carve into rock or trees.
 5. Glass: Clay, tin, and ceramic containers could have been used instead of glass, all of which could be made in the colonies.
 6. Tea: Other brewed hot beverages exist. Coffee was also imported from abroad and could not be grown by the colonies, but several types of fruits and herbs could have been grown, dried, and steeped.
- G. Based on your answers to the previous questions, do you think the colonists will pay the taxes, boycott the product and go without, or boycott the product and replace it with a substitute domestic good? Why?
1. For most of these goods, students will decide to boycott the goods and replace them with domestic substitutes.
 2. Some may choose to forgo the products entirely, but you will likely have no student groups choose to simply pay the tax.
- H. Based on your answers to the previous questions, do you think that the British government will raise enough money in tax revenue to support the protection of the colonies? Why or why not?
1. The answer here is "probably not" for most groups.
 2. If most people are simply choosing not to purchase taxed goods, the tax policies will not generate sufficient revenue.
- I. Based on your answers to the previous questions, will the British government be more or less likely to resort to quartering troops on private property in the American colonies? Why?
1. Answers will vary in reasoning.
 2. The British are more likely to have Americans pay for their security directly if the British government is not generating enough tax revenue.
- J. How do you think these policies will affect the relationships between the British government and the American colonies? Why?
1. Answers will vary based on reasoning. Ask students to think back to the warm up and the feelings they had under those conditions.

2. Colonists will likely resist both the taxation and the implication that so much security from the empire.
 3. Students might also return to the idea from the background reading and insist that the resistance to the taxes has more to do with the lack of representation than with basic economic decisionmaking.
- K. Have each group share out and keep track of how many students report that they will avoid purchasing the taxed goods.
- L. Make sure students have the sense that this is going to worsen relations as the colonists resist taxation, the British government sinks further into debt, and the empire insists on greater control and surveillance of the colonies.
- M. Ask students whether the colonists would be better or worse off by making their own materials:
1. It is important to note that even though the colonists can make substitutes for many of the imported products, some of this production is inefficient and shifting production to these products has opportunity costs.
 2. It is also important to note that the economic inefficiencies are going to affect both sides.

IV. Image analysis exit ticket

- A. Distribute the primary sources and have students read them before answering the question.
- B. How did British taxation of imports affect the economies of the colonies? How did the colonies respond?
1. Colonial economies were damaged by the taxation of the British colonies, and colonists chose to produce their own goods in order to avoid British imports.
 2. Score these responses based on use of the sources.
- C. Explain how colonial refusal to pay taxes or import British goods was related to the quartering of troops.
1. This question requires thinking outside the sources.
 2. As the tax schemes became less effective, quartering became a means for passing the cost of colonial security on to the colonists.
- D. The Declaration of Independence charges the king with "imposing taxes on us without our consent" and "quartering large bodies of armed troops among

us." How were these two charges related to the economic concerns of the American colonies?

1. This question really is the synthesis of the first two questions.
2. Colonists were concerned about the effects of taxation on their ability to trade.
3. Colonists did not want to bear the financial cost of British troops, nor did they want the scrutiny of additional officers posted in colonial ports.

Taxation, Quartering, and the American Revolution

Warm Up Hypothetical

Directions: Read the hypothetical situation below and respond to the question at the bottom of the page.

You are a member of a family that generates revenue by posting videos on the internet. When you were younger, you were a star in your parents' videos that focused on family life and parenting. As you and your siblings have gotten older, you have all developed your own unique channels that experience a good deal of traffic. Your fans love it when you appear on each other's channels. Lately, you have all gotten very popular, and your parents are concerned about the fact that they have seen some people try to sneak into your back yard to take pictures of different members of the family. As a result, your parents have installed a very expensive security system with multiple cameras that are monitored by security guards who take shifts watching the camera feeds and patrolling the house. Your parents even built the guards a guest house. In order to pay for this new security, your parents are taking a percentage of your income and the income of each of your siblings. Just to make sure you all keep earning the maximum amount of money, your parents are insisting that you and your siblings promote each other or appear on each other's channels at least once a week. To top it off, you and your siblings now have to take turns making meals and taking them to the guard quarters.

How would you react to this situation? Why?

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Vocabulary Preview

Directions: Read the definitions of the following words. For each word, write some you think of when you hear that word or definition. "Elasticity" has been done for you. At the bottom of the page, write three to five sentences that use all of the words in a meaningful way.

Word	Definition	Makes Me Think...
Boycott	an act of economic resistance in which consumers refuse to purchase certain goods and services	
Domestic good	a good produced within a certain economy; a good that does not require transportation into a given economy	
Imported good	a good produced outside a given economy and transported into that economy	
Quartering	the act of providing housing and food for active-duty military troops	
Substitute good	a reasonable replacement for a good or service; when the price of substitute a increases, demand for substitute b increases	
Tax	a government charge added to the price of a good or service; these are used to raise government revenue and to discourage use of certain goods or services	

Taxation, Quartering, and the American Revolution

Background Reading

In the aftermath of the French and Indian War, the British government was left with a load of debt, new territory to defend, and an understanding of the magnitude of smuggling that had become an integral part of its North American colonies. From the British Parliament's perspective, the empire had lost funds and lives defending the North American colonies from hostile adversaries on their border and the colonists had deftly avoided paying for their own upkeep by ducking importation rules and duties. For the Americans, it seemed clear that the British had exported their own conflict with the French to the peaceful colonies of the Western Atlantic and had unfairly policed and taxed their economic engines.

Complicating the disagreement was the level of self-government allowed in these colonies and British legal traditions regarding taxation. Since 1215, the British monarch had been limited in his ability to tax the people. The [Magna Carta \(1215\)](#), the [Petition of Right \(1628\)](#), and the [English Bill of Rights \(1689\)](#) contain ever-more restrictive clauses governing the king's ability to tax and demanding that taxes be approved by representatives of the people. North American colonies had developed their own legislatures to deal with local issues, so the colonists argued that these legislatures were the only governing bodies that could legally tax them. Parliament asserted that British colonists throughout the empire were virtually represented by Parliament, therefore Parliament could tax colonists.

In 1765, Parliament passed the Stamp Act, which ordered colonists to pay for government stamps on all paper used for publication, including newspapers, pamphlets, and playing cards. Colonists were not pleased, especially since Parliament seemed to be attacking colonists' ability to communicate with each other and their ability to express dissent over a growing number of British government incursions into the colonists' privacy and economic freedom. After a series of acts of colonial resistance, Parliament repealed the Stamp Act, declared that it had the authority to rule over the colonies, and turned its attention to other goods and services whose taxation might be less offensive to North Americans.

To make colonies responsible for the cost of their own defense and to increase surveillance of colonial activities, Parliament passed the Quartering Act in 1765, forcing the

colonies to provide barracks and provisions for British troops using colonial funds. In a series of legislative actions, including the Sugar Act of 1764 and the Revenue Act of 1767 (one of the five Townshend Acts), Parliament authorized taxes on sugar, textiles (cloth), paper, glass, and tea. Furthermore, other sections of the Townsend Acts increased the number of customs officers assigned to monitor ports, created a separate court system to try customs and importation offenses, and punished New York for not following the Quartering Act.

Many of these actions did not raise the amount of revenue the British government needed in order to pay its debts and to bear the costs of protecting of the colonies. On the contrary, these actions made the colonies more difficult to govern, since they increased colonial resistance to British rule.

Taxation, Quartering, and the American Revolution

Economic Group Planning Worksheet

Wine Example

My group was assigned (circle one): Wine

How important is this product to the lives, health, and safety of the colonists? Why?

In a period in which water purification was difficult, many colonists drank alcohol or tea. This was a common beverage, but not a necessary one.

Given the geography and technology of the colonies in the 1700s, could the colonists reasonably have made some amount of these products on their own?

Certainly some of the colonies could grow grapes, but they were certainly not producing wine grapes at any scale. It is also important to remember that wine production takes a long time.

Given the geography and technology of the colonies in the 1700s, do you think the colonists had access to reasonable and available substitutes for your product?

The American colonies had access to many kinds of grain and corn and had the technology to brew and distill corn and grain alcohols like beer and whiskey.

Based on your answers to the previous questions, do you think the colonists will pay the taxes, boycott the product and go without, or boycott the product and replace it with a substitute domestic good? Why?

Colonists will likely boycott and switch to domestic goods such as beer and whiskey, because they are easily available.

Based on your answers to the previous questions, do you think that the British government will raise enough money in tax revenue to support the protection of the colonies? Why or why not?

No. If people are not buying wine, they won't pay the taxes.

Based on your answers to the previous questions, will the British government be more or less likely to resort to quartering troops on private property in the American colonies? Why?

The British are more likely to quarter troops on private property because they can't afford barracks.

How do you think these policies will affect the relationships between the British government and the American colonies? Why?

This is likely to make things worse between the colonists and the British because the colonists will have to shift production to different products and will have British troops using their private property.

Taxation, Quartering, and the American Revolution

Economic Group Planning Worksheet

My group was assigned (circle one): Sugar, Textiles (Cloth) , Paper, Glass, Tea

How important is this product to the lives, health, and safety of the colonists? Why?

Given the geography and technology of the colonies in the 1700s, could the colonists reasonably have made some amount of these products on their own?

Given the geography and technology of the colonies in the 1700s, do you think the colonists had access to reasonable and available substitutes for your product?

Based on your answers to the previous questions, do you think the colonists will pay the taxes, boycott the product and go without, or boycott the product and replace it with a substitute domestic good? Why?

Based on your answers to the previous questions, do you think that the British government will raise enough money in tax revenue to support the protection of the colonies? Why or why not?

Based on your answers to the previous questions, will the British government be more or less likely to resort to quartering troops on private property in the American colonies? Why?

How do you think these policies will affect the relationships between the British government and the American colonies? Why?

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Primary Source Exit Ticket

Directions: Read the sources below and use them to answer the questions at the bottom of the page.

Excerpt 1: The following is an excerpt of meeting minutes from a meeting of freeholders in Boston on October 28, 1767. It can be found at:

https://www.masshist.org/database/viewer.php?item_id=255&img_step=1&pid=2&br=1&mode=transcript#page1

Whereas the excessive Use of foreign Superfluities is the chief Cause of the present distressed State of this Town, as it is thereby drained of its Money : which Misfortune is likely to be increased by Means of the late additional Burthens and Impositions on the Trade of the Province, which threaten the Country with Poverty and Ruin :

Therefore, *VOTED*, That this Town will take all prudent and legal Measures to encourage the Produce and Manufactures of this Province, and to lessen the Use of Superfluities, & particularly the following enumerated Articles imported from Abroad,

Excerpt 2: The following is an excerpt from the Charleston Non-Importation Agreement from July 22, 1769. It can be found here:

https://avalon.law.yale.edu/18th_century/charleston_non_impotation_1769.asp

I That we will encourage and promote the use of North American manufactures in general, and those of this province in particular And any of us who are vendors thereof, do engage to sell and dispose of them at the same rates as heretofore

II That we will upon no pretence whatsoever, either upon our own account or on commission, import into this province any of the manufactures of Great Britain, or any other European or East India goods, either from Great Britain, Holland, or any other place, other than such as may have been shipped in consequence of former orders; excepting only Negro cloth, commonly called white and coloured plains, not exceeding one shilling

and six pence sterling per yard, canvas, bolting cloths, drugs and family medicines, plantation and workmen's tools, nails, firearms, bar steel, gunpowder, shot, lead, flints, wire cards and card-wire, mill and grindstones, fishhooks, printed books and pamphlets, salt, coals, and saltpetre and exclusive of these articles, we do solemnly promise and declare that we will immediately countermand all orders to our correspondents in Great Britain for shipping any such goods and merchandise; and we will sell and dispose of the goods we have on hand, or that may arrive in consequence of former orders at the same rates as heretofore.

How did British taxation of imports affect the economies of the colonies? How did the colonies respond?

Explain how colonial refusal to pay taxes or import British goods was related to the quartering of troops.

The Declaration of Independence charges the king with "imposing taxes on us without our consent" and "quartering large bodies of armed troops among us." How were these two charges related to the economic concerns of the American colonies?
