

Color Key:

- **Blue** = thesis and topic sentences—the main arguments.
- **Green/red** = paragraph hooks
- **Hot pink:** Main supporting detail, facts, or reasons to support a topic sentence
- **Cyan:** Stories, examples, facts, statistics, quotes, and other information from research to support the main supporting detail.
- **Orange** = counterpoint arguments

Thesis: Imposing sin taxes to balance governmental budgets merely creates more problems than it solves.

Antithesis: Colorado Governor Bill Ritter and other officials nationwide believe taxing soda and candy will deter people from guzzling and gulping the very foods blamed for Americans' increasing obesity while it will simultaneously fill the state's coffers with much needed cash. According to Governor Ritter's office, lifting the sales tax exemption from soda and candy would generate \$17.9 million dollars (Hoover, "Closing"). The obvious contradiction with these arguments should negate them instantly. As chocolate lovers and Coke addicts stop buying these obesity basics, the government will not collect taxes from them. It's impossible for taxes to increase if sales decrease. **While officials seem to overlook this paradox, other inherent problems should derail any attempts to impose a Colorado junk food tax.**

Argument #1[2nd strongest]: With a fine line distinguishing a candy bar from a protein bar or an orange drink from an orange juice, the arbitrariness of what products would be taxed or not creates too much confusion. **For Colorado vending operators, flipping a coin might be the easiest way to differentiate between a cookie and a candy bar according to the definitions Governor Ritter's office has released.** Lou Langdon, a member of the Colorado Vending Council, questions whether a Twix bar is cookie or candy, even though it is labeled "cookie" on its wrapper (Hoover, "For Tax Purposes"). Under Ritter's released definition, candy is "a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops or pieces" (qtd. in Hoover, "For Tax Purposes"). Such a definition could clearly apply to Twix, so Langdon's question is indeed a perplexing one, especially considering that Ritter's document would still exempt "granola bars, cereal bars," and "nutritional bars" from sales taxes (Hoover, "For Tax Purposes").

The lobbyist group Americans Against Food Taxes points out a similar dichotomy. Using definitions from the federal Food and Drug Administration, a company can add a "dash of real orange juice into a quart of water mixed with artificial flavors and corn syrups" and sell it legally as an "orange juice drink" (Quillen). The resulting product is "food" and not subject to junk food taxes, despite the fact that many would question its nutritional value. Furthermore, milk products would not be taxed even though chocolate milk contains twice the calories and the same sugar content as 7-Up (Nutrient Facts, Dr. Pepper/7-Up Inc.). **Even though groups such as LiveWell Colorado support the proposed tax because it "promotes healthier eating and lifestyles," the**

inconsistencies would create an “administrative nightmare,” said Mark Larson, executive director of the Colorado-Wyoming Petroleum Marketers and Convenience Store Association (Hoover, “Closing”). Expecting an ambiguous and inequitable sin tax to regulate the size of a person’s waistline is taking governmental interference to an absurd level. This tax not only fails to identify clearly food products that contribute to Americans’ obesity, but it financially impacts an already unstable American economy.

Argument #2 [3rd strongest] The negative economic ripple effects outweigh any minor gains of a “sin” tax.

Add in facts, examples, reasons, statistics, anecdotes, etc. to support this topic sentence.
Continue until your entire essay is done.

Argument #3 [Strongest]: Small tax increases on junk food, on average three percent for soda (“The Fat Tax”), will not deter junk food aficionados or obesity.