John Student

Mrs. Jones

English 2 Honors

December 14, 2009

Sin Taxes: A Mistake to Avoid

Society must pay for its sins. This idea is reserved not only for preachers in the pulpit but also for politicians in government, especially when the sin is something people like. Instead of condemning one's soul to hell, the sins condemn one's money to the support of the government. Pope Leo X applied this in the 1500s when he taxed "licensed prostitutes," or 200 years later when Peter the Great levied taxes on men's beards.

During America's early decades statesman Alexander Hamilton instigated the Whiskey Rebellion with an excise tax on alcohol (Altman). These "sin" taxes, as they came to be known, remain as popular today as they were in the past. In Colorado, the latest target is the Coke or the candy bar you crave. However, today's complex problems cannot be resolved with a simple solution. Imposing sin taxes to balance governmental budgets merely creates more problems than it solves.

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.

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.

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. Finish Argument #2 and then transition to the next topic sentence.

Small tax increases on junk food, on average three percent for soda ("The Fat Tax"), will not deter junk food aficionados or obesity.

Add in facts, examples, reasons, statistics, anecdotes, etc. to support this topic sentence. Finish Argument #3 and then transition to your conclusion and finish the research paper.

## Alternate introduction for Extra Credit:

Buyer, beware. Big Brother seeks his share of that candy bar or soda. In an age old tradition, Federal and state governments, Colorado's included, want to place a "sin" tax on the junk food Americans consume, while simultaneously adding revenue to the government's overstretched budgets. As Big Brother turns into America's nanny seeking to protect citizens from their own lack of self-control, citizens once again will pay the price. While officials claim such a tax will protect citizens' health and decrease rising obesity rates, in actuality, a proposed federal tax of three cents per 12 ounce sweetened-drink is intended to raise "over \$24 billion over the next four years" (Adamy). If Colorado adds a tax of its own, consumers will pay even more for the freedom to select their indulgence of choice. Imposing sin taxes to balance governmental budgets merely creates more problems than it solves.