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 the country's 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). 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.

- **Argument #2 [3rd strongest]:** The negative economic ripple effects outweigh any minor gains of a "sin" tax.

- **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.