

The Age of *Enlightenment*?

I'm sure your tax collector is smirking right now. The excise tax on tobacco products has opened up a Pandora's Box for excise taxes on other maligned products. Imposing an excise tax on junk food may seem a logical next step. Junk food and tobacco are considered by some to be detrimental to the consumer's health, and an excise tax could achieve the goal of those whose aim is to reduce or eliminate consumption.

Contrary to superficial perceptions, however, excise taxes are no better than bans. When a government cannot easily ban a substance (e.g. alcohol, tobacco), a government often imposes excise taxes to discourage the consumption of such substances. Excise taxes not only restrict citizens from enjoying a legal product at a reasonable price; they promote inequality and give the government another way to impose its will on citizens. Excise taxes are an insidious form of taxation without representation and, as such, are an easy, unfair way for the government to accumulate revenue.

Obesity is more of a social stigma than an "alleged" health concern. How enlightening, considering how obesity was once taken as a sign of health. The media (and the majority of Americans) have labeled obesity in a negative light; the true risks of obesity are unclear. Imposing an excise tax on junk food promotes bias and forces an unwilling minority (the overweight) to conform to the majority. Such an act of bigotry blatantly violates our founding principles.

Samuel Johnson made a valid point when he referred to excise taxes as, "hateful taxes levied on commodities, and adjudged not by the common judges of property, but wretches by those to whom excise is paid." Excise taxes are not altruistic; they exist to serve as "painless" sources of federal revenue through our currently imbalanced, regressive tax structure, where the poor take on a greater tax burden than the rich. It is more convenient for the government to perpetuate imbalances than it is to fix them and develop a truly fair, democratic system of taxation for all citizens. Excise taxes on tobacco, alcohol, and junk food fuel imbalances since consumption is more common

among low-income, working-class citizens and absorbs a higher percentage of their total income.

The passive acceptance of excise tax victims and the “unaffected” majority further perpetuates imbalances. Excise taxes operate like the former apartheid system did in South Africa. Under apartheid, non-whites (particularly the blacks) did not receive free education, were barred from most facilities, and lived in segregated housing. Racism was integrated so deeply into the laws that the non-whites came to accept second-class citizenship as a way of life. The whites, ironically, were also unaware of the injustices, as they were not subject to apartheid.

The victims of excise taxes in the United States, who are accustomed to an imbalanced tax structure, will not recognize these injustices and will bite the “excise bullet”. The “unaffected” majority will remain nonchalant about them. The government will exploit this ingrained acquiescence, seizing the opportunity in a situation where there’s limited resistance to the taxes. This in effect will open the door to future increases in rates and a greater variety of excise taxes.

Politicians often overlook the fact that our country was founded on a revolution against unfair taxes imposed by the British Parliament. By levying excise taxes on tobacco, alcohol, and other substances, our government is acting no better than the British Parliament did prior to the American Revolution. The Preamble of the United States Constitution clearly states “we the people”, not “we the government”; we’re in danger of becoming the country we revolted against.