

On April 15, 2009, hundreds of thousands of American citizens gathered in more than eight hundred cities to voice their opposition to high levels of taxation and out-of-control government spending ([taxdayteaparty.com](http://taxdayteaparty.com)). These 21<sup>st</sup> century "tea parties" demonstrate Americans' growing frustration with increasing and unreasonable taxation.

For years, government has attempted to reduce consumption of and justify increased taxation on tobacco by claiming that its use results in health risks, which raise costs to society through healthcare expenditures. By the same logic, some (including the states of California and Nebraska) now wish to implement excise taxes on sodas, candies, ice creams, and/or other products that contain high sugar and high fat content. If state and federal legislators choose to pursue such taxes, Americans may begin to see a whole new round of "tea parties." Imagine a park full of kindergarteners having an ice cream "tea party," a gym full of teenagers having a pizza and soda "tea party," or a restaurant full of men and women having a fine French food "tea party"; all to protest burdensome excise taxes on these products that American citizens enjoy.

It would be difficult, if not impossible, for legislators to resolutely face these Americans who are incensed with increasing taxation on such products. Yet, federal and state legislatures across our nation routinely tax tobacco products without considering smokers' rights to enjoy legal products without government intervention.

Although it is simply illogical to impose excise taxes on one product that is considered unhealthy without imposing the same tax on all "unhealthy" products, the answer is not to start taxing all "risky" products. Estimating the relative risk of each product is next to impossible due to other contributing factors. Is a particular person genetically predisposed to diabetes or heart disease? Does the person exercise regularly? What other environmental variables are present?

At the core of this issue is the role the government should or should not serve in the taxation of these products. People enjoy them and generally understand the risks associated with them, and it is not the government's place to diminish the rights of its citizens without fair and compelling cause. The government simply cannot tax everything that could possibly lead to health problems without disrupting the entire U.S. economy. It would be taxing everything from the salt and artificial sweetener in our pantries, to the cars and buses on our roads. Perhaps they want to put an extra tax on our sunroofs and convertible tops that allow in that nasty cancer-causing sunlight!

It is simply untenable for the government to take the position that it should tax something to save us from our bad habits, because there are so many things in this world that can be interpreted as unhealthy, and so many of said products and endeavors are enjoyed by so

many. The only rational course is for American citizens to demand that their legislators return to the founding principles of our great nation – individual liberty, free markets, the rule of law, and constitutionally limited government. These principles require our lawmakers to step back from the excise tax precipice and focus on the common objectives for which government is best suited – our common defense, a legal and economic system to protect and encourage commerce, and the education of its citizens - rather than these targeted taxes that pit one group of citizens against another. Equipped with a quality education, Americans can make informed decisions on which “risky” activities and products they choose.