

## 'Bad-food' taxes will clog our economic arteries beyond repair

By Andrew P. Morriss

TUSCALOOA, Ala. — Proponents of an American Nanny State have a plan to improve your health: tax sugar and "junk" food so you will eat less of it. Subsidies for broccoli and beets are close behind. These plans for bureaucrats and politicians to remake your diet are bad news for four reasons.

First, it is no one's business but yours what you eat. The freedom to eat a slice of apple pie might not sound quite as stirring as freedom of speech, but the ability to choose how to live our lives is the most fundamental freedom. What you eat is no one's business but yours.

Second, even if the government has a role to play in guiding our dietary choices, efforts at restructuring Americans' lives via the tax code are fundamentally flawed.

This strategy has given us a tax system of unimaginable complexity: the Internal Revenue Code is almost 10 million words long, and if you stacked IRS regulations into a pile they'd be more than a foot tall. The leading publication for tax professionals takes up nine feet of shelf space. And that doesn't count the tens of thousands of pages of laws and regulations concerning sales, use, property, excise, and other taxes levied by all layers of government.

Taxes need to be simple and easy to administer. As tax laws get fatter, they clog our economic arteries and stifle economic growth. Trying to fine tune Americans' diets via a "junk food" tax will further fatten the tax laws, and the wallets of accountants and tax lawyers. If there are any

Americans unaware that sugar and potato chips are fattening – despite our \$35 billion per year diet industry – we don't need a tax to enlighten them, just some public service announcements.

Third, the government's record on dietary control is problematic. The federal government has been involved in the sugar market since the War of 1812. Nanny Staters promise that this time they'll get things right but if they haven't managed to do so in 200 years, why should we believe them now?

The details of official rules are written in back rooms in Congress and government agencies. When those details are drafted, those best able to influence the results are the lawyers and lobbyists for special interest groups.

For sugar, that's the manufacturers of high fructose corn syrup and the 17 domestic sugar cane producers who reap millions of dollars annually under our current agricultural subsidies and sugar tariffs – not you and me.

Finally, the Nanny State brigade promises to spend the extra tax money on subsidies for "healthy" foods and lifestyles. New York Times columnist Matt Bittman enthuses about money for "gyms, pools, jogging and bike trails," "Meals on Wheels" for the elderly, "Head Start" programs for children, and "supermarkets and farmers' markets."

If we examine the government's record in spending the billions of dollars from state governments' lawsuits against tobacco companies, we can see that this is pure fantasy.

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Remember when the states settled their lawsuits against the tobacco companies in 1998? The settlements produced billions in new state revenues from higher cigarette prices.

States promised to spend vast sums on anti-smoking programs. The reality is different. The Campaign for Tobacco-Free Kids tracks state tobacco prevention spending and tobacco revenues and found that over the first ten years of the settlement, states spent just 3.2 percent of the money on tobacco prevention and cessation programs.

Nanny Staters promise the sun, moon and stars to get new taxes on the books, but deliver little else.

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