Taxes  
Opposition Brief by Drew Magness   


“But in this world, nothing can be said to be certain, except for death and taxes.” – Benjamin Franklin[[1]](#footnote-1)

Taxes. They’re the worst part of government. They are the most annoying thing that happens in April. Yet, they’re also the very bloodline of our country. Our country absolutely could not function without taxes. As a Stoa affirmative, you might need to argue that they’re a violation of private property rights for the public need.

Now, we are headed into the late-season and the meta-game seems more headed towards regulations than taxes, however they still have plenty of strategic viability. If you hope to keep your taxes case relevant, you need to strengthen the defenses and update your strategy. I hope to provide you with a few avenues to do so.

First off, you need to prove that taxes are actually taken for the public need. Taxes are not taken to protect people’s private property rights, taxes are taken to provide education, infrastructure, roads, clean water, food regulations and all of the necessary items to keep society running. Your first few cards show the logic behind that analysis given by the Broadway star himself, Alexander Hamilton. Use that founding fathers type of analysis to counter any “Government exists to protect property” points that may be brought up by history-savvy negatives.

Secondly, you can get aggressive and look at countries that have voted affirmative in the resolution. It turns out, countries that vote affirmative and increase taxes for the public need oftentimes are more successful than low tax countries. Go figure! This is great analysis and can really move your taxes case to the next level.

Finally, you need to show that taxes aren’t consensual. Many clever negatives are at this point talking about taxes in terms of “Consent of the Governed” and saying that since we consent to taxes, our rights are not violated, we’re merely choosing to give our money to the government in order to get benefits. This sounds really cool in theory, but fails in practicality. I use the analysis of an anarcho-capitalist libertarian in the last card to show how those MOST in favor of private property rights still agree that taxes are a violation of rights. Even those who would vote neg all day, every day, and twice on Sundays still recognize tax as a violation of rights. They just think it isn’t a justified violation. You are here to show the judge that it is a justified violation.

Opposition Brief: Taxes

# Government taxes for the public good

Alexander Hamilton in Federalist No. 31 “Concerning the General Power of Taxation (continued)Originally published in the New York Packet on January 1st 1788. Now published on constitution.org on October18th 1998, <http://www.constitution.org/fed/federa31.htm>

A government ought to contain in itself every power requisite to the full accomplishment of the objects committed to its care, and to the complete execution of the trusts for which it is responsible, free from every other control but a regard to the public good and to the sense of the people.

Taxes exist to protect the people

Alexander Hamilton in Federalist No. 31 “Concening the General Power of Taxation (continued)”Originally published in the New York Packet on January 1st 1788. Now published on constitution.org on October18th 1998, <http://www.constitution.org/fed/federa31.htm>

As the duties of superintending the national defense and of securing the public peace against foreign or domestic violence involve a provision for casualties and dangers to which no possible limits can be assigned, the power of making that provision ought to know no other bounds than the exigencies of the nation and the resources of the community. As revenue is the essential engine by which the means of answering the national exigencies must be procured, the power of procuring that article in its full extent must necessarily be comprehended in that of providing for those exigencies.

Taxes are necessary for a functioning government

Alexander Hamilton in Federalist No. 3o “Concening the General Power of Taxation” Originally published in the New York Packet on December 28th 1787. Now published on constitution.org on October18th 1998, <http://www.constitution.org/fed/federa30.htm>

How is it possible that a government half supplied and always necessitous, can fulfill the purposes of its institution, can provide for the security, advance the prosperity, or support the reputation of the commonwealth? How can it ever possess either energy or stability, dignity or credit, confidence at home or respectability abroad? How can its administration be any thing else than a succession of expedients temporizing, impotent, disgraceful? How will it be able to avoid a frequent sacrifice of its engagements to immediate necessity? How can it undertake or execute any liberal or enlarged plans of public good?

High-Tax Countries are more successful than low-tax countries

Neil Brooks and Thaddeus Hwong of the Canadian Centre for Policy Alternatives, December 2006, Neil Brooks teaches tax law and policy at Osgoode Hall Law School. Thaddeus Hwong teaches tax law and policy at Atkinson Faculty of Liberal and Professional Studies, York University. <http://www.taxjustice.net/cms/upload/pdf/Benefits_and_Costs_of_Taxation.pdf>

Findings from this study show that high-tax countries have been more successful in achieving their social objectives than low-tax countries. Interestingly, they have done so with no economic penalty. On the majority of social measures we examine, high-tax countries rank significantly above low-tax countries. On a number of the economic indicators we examine, low-tax countries rank above high-tax countries, but the difference is almost never significant.

Laundry list of benefits to high-tax countries:

Neil Brooks and Thaddeus Hwong of the Canadian Centre for Policy Alternatives, December 2006, (Neil Brooks teaches tax law and policy at Osgoode Hall Law School. Thaddeus Hwong teaches tax law and policy at Atkinson Faculty of Liberal and Professional Studies, York University.) <http://www.taxjustice.net/cms/upload/pdf/Benefits_and_Costs_of_Taxation.pdf>

Of the 33 economic indicators examined, the Nordic countries lead on 19 indicators and the Anglo-American countries on 14. The high-tax Nordic countries have:

• a marginally higher GDP per capita;

• a higher GDP per hour worked;

• significantly lower unit labour costs and significantly lower rates of inflation;

• higher budget and current account surpluses;

• a higher total labour participation rate, and a higher female labour participation rate;

• much higher rates of household saving and net national saving;

• a higher ranking on indexes measuring innovation;

• a higher percentage of GDP spent on research and development and a higher percentage of their workers working as research and development researchers;

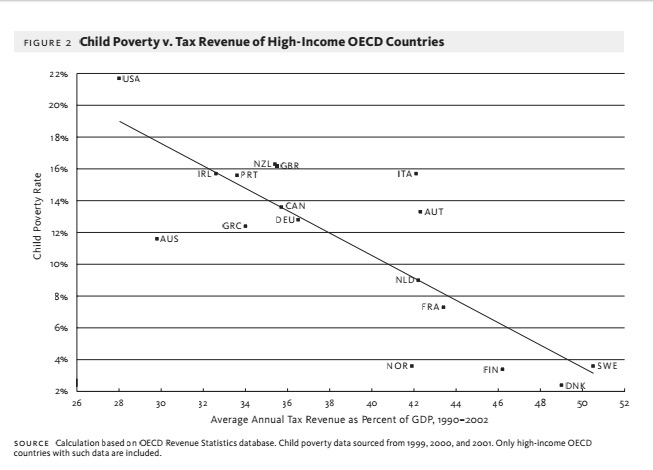
• a higher level of network readiness;

• a higher percentage of broadband subscribers;

• a significantly higher ranking on their growth competitiveness by the World Economic Forum; and a higher ranking on Richard Florida’s global creativity index

The Higher a country’s tax rate, the less children in poverty

*Neil Brooks and Thaddeus Hwong of the Canadian Centre for Policy Alternatives, December 2006 (Neil Brooks teaches tax law and policy at Osgoode Hall Law School. Thaddeus Hwong teaches tax law and policy at Atkinson Faculty of Liberal and Professional Studies, York University.)* <http://www.taxjustice.net/cms/upload/pdf/Benefits_and_Costs_of_Taxation.pdf>



Higher taxes empirically provide better economic security

Neil Brooks and Thaddeus Hwong of the Canadian Centre for Policy Alternatives, December 2006 (Neil Brooks teaches tax law and policy at Osgoode Hall Law School. Thaddeus Hwong teaches tax law and policy at Atkinson Faculty of Liberal and Professional Studies, York University.) <http://www.taxjustice.net/cms/upload/pdf/Benefits_and_Costs_of_Taxation.pdf>

According to the ILO’s Economic Security Index, which measures the economic security provided in a country relative to other countries, the Nordic countries offer significantly more economic security than the Anglo-American countries. A high economic security index indicates that country is providing more security than a country with a lower score. The average score for Anglo-American countries is 0.70; the average score for Nordic countries is 0.94. The United States ties with New Zealand in providing workers with the lowest level of economic security among industrialized countries: 0.61. Finnish workers have one of the highest levels of economic security: 0.95. Canada’s score is above the Anglo-American average at 0.79. Taxes enable a country to buy services and social insurance programs that provide workers with a higher degree of economic security.

Taxes Empirically Benefit Society

Neil Brooks and Thaddeus Hwong of the Canadian Centre for Policy Alternatives, December 2006 (Neil Brooks teaches tax law and policy at Osgoode Hall Law School. Thaddeus Hwong teaches tax law and policy at Atkinson Faculty of Liberal and Professional Studies, York University.) <http://www.taxjustice.net/cms/upload/pdf/Benefits_and_Costs_of_Taxation.pdf>

In their attack on taxes, neoliberals argue that the programs taxes finance are ineffective in achieving their objectives, and that taxes have huge economic costs. This comparison between high- and low-tax countries would suggest the opposite. Not only do government social programs appear effective in achieving their objectives but also taxes appear to have little, if any, economic costs. It does appear from this data that the social contract struck by the citizens of Nordic countries—and the mix of markets, families, civil society, firms, and government used in the pursuit of their social and economic objectives—has been dramatically more successful than that struck by citizens of Anglo-American countries. A very famous U.S. jurist, Justice Oliver Wendell Holmes, once remarked, “Taxes are what we pay for civilized society.” The comparisons made in this paper between high- and low-tax countries suggest that he was probably right.

Taxes give us society

Douglas J. Amy Professor of Politics at Mount Holyoke University, No Date Given, “Taxes are Good” <http://www.governmentisgood.com/articles.php?aid=17>

Franklin Delano Roosevelt once remarked that “Taxes, after all, are dues that we pay for the privileges of membership in an organized society.” And Oliver Wendell Holmes, Jr. expressed a similar sentiment when he said that “I like to pay taxes. With them I buy civilization."

Tax needs can’t be met by individuals

Douglas J. Amy Professor of Politics at Mount Holyoke University, No Date Given, “Taxes are Good” <http://www.governmentisgood.com/articles.php?aid=17>

The reality is that in modern societies, we simply face too many serious problems and risks that we cannot deal with effectively as individuals. Having a few more thousand dollars in our pockets will not help us to deal effectively with a deteriorating public school system, police and fire department layoffs, unclean air or polluted water, unsafe food, being laid off from our jobs, threats from terrorist organizations, and so on. These kinds of problems can only be addressed collectively – through collective institutions like government that allow us to pool our resources and efforts to most effectively address these threats to our well-being.

Taxes are our dues

George Lakeoff 2006 (American cognitive linguist) August 25, 2006 “Progressive Frame for Taxes,” Rockridge Institute, <http://www.rockridgeinstitute.org/research/rockridge/taxation>

Taxes are our dues — we pay our dues to be Americans and enjoy the benefits of American society. Taxes are what we pay to live in a civilized society that is democratic, offers opportunity, and has a huge infrastructure available to all citizens. This incredible infrastructure has been paid for by previous taxpayers. Roads and highways, the Internet, the broadcast airwaves, our public education system, our power grid — every day we all use this vast infrastructure. Our dues maintain it. It is about being a member, a part of the community. People pay a membership fee to join a gym, the local YMCA, or a club for which they get to use the basketball courts, the swimming pool, and the golf course. They did not pay for these facilities with their own memberships. They were built and paid for by other members, and all the current members maintain them with their dues. It is the same thing with our country — being a member in good standing of a remarkable nation. Americans pay their dues.

Taxes are not consensual

Lysander Spooner 1867 (Lysander Spooner was a legal theorist, abolitionist, and radical individualist who started his own mail company in order to challenge the monopoly held by the US government.) “No Treason” <http://praxeology.net/LS-NT-6.htm>

It is true that the theory of our Constitution is, that all taxes are paid voluntarily; that our government is a mutual insurance company, voluntarily entered into by the people with each other; that that each man makes a free and purely voluntary contract with all others who are parties to the Constitution, to pay so much money for so much protection, the same as he does with any other insurance company; and that he is just as free not to be protected, and not to pay tax, as he is to pay a tax, and be protected. This theory of our government is wholly different from the practical fact. The fact is that the government, like a highwayman, says to a man: “Your money, or your life.” And many, if not most, taxes are paid under the compulsion of that threat.

1. Benjamin Franklin <https://www.brainyquote.com/quotes/quotes/b/benjaminfr129817.html> [↑](#footnote-ref-1)