Taxes  
Opposition Brief by Mark Csoros  


In Lincoln Douglas debate, there are two ways to beat applications. One is to argue that they are unjust, or that the outcome of the situation that your opponent provided as proof for his side was actually detrimental. The other is to argue irrelevance, or that the example provided doesn’t show how one side of the resolution is right and the other side is wrong. This opposition brief is against the common affirmative application of Taxes.

Taxation is an easy way for the affirmative to show real-world conflict in the resolution. At first glance, taxes seem like a classic example of a government justly taking property in order to protect the public’s best interest. This application is utilized in several Monument Publishing cases. Consider this excerpt from the early-season affirmative release “Personal Safety”:

When we earn a wage, that wage is our property. But, we forfeit some of that property to the Government, which uses that money to provide for our needs. In exchange for our tax money, we get a police force to protect us from crime, a military to defend against threats, and a justice system to give us fair trials. We give up some of our property in order to receive the things we need from our government. [[1]](#footnote-1)

Similar arguments abound in Stoa LD this year. In fact, Monument author Thomas Keith wrote an entire case entitled “We Love Taxes,”[[2]](#footnote-2) which has amazing argumentation under a very untrue title. Literally, no one loves taxes, but we all bear with them as necessary aspects of living in a civilized nation. The allure of this application is the grudging respect it gets from everyone. No judge will leap for joy at the thought of taxes, but most will silently feel their blood pressure rise, then think something, “I hate the IRS, but the young whippersnapper on affirmative makes a good point.” But you don’t need to roll over and lose just because your opponent makes a good point. Instead, use the arguments in this brief to neutralize or destroy his application.

Before we start, remember that your definitions will be key. Whenever you argue irrelevance, you need a clear sense of what is relevant and what isn’t, which we get through definitions. Most debaters this year roughly define Public Needs to be “systems that create good things for the people” and Private Property Rights to be “exclusive rights to buy, sell, trade, and use tangible and intangible goods.” If your opponent strays too far from these definitions, they’re probably trying to skew the terms to allow for some sort of skullduggery, so make sure they stay honest with the definitions.

Opposition Brief: Taxes

Taxes are hard to get right.

James Madison “Property”; Originally appearing in the National Gazette March 29, 1792, republished by the Heritage Foundation <http://www.heritage.org/initiatives/first-principles/primary-sources/madison-on-property>

A just security to property is not afforded by that government, under which unequal taxes oppress one species of property and reward another species: where arbitrary taxes invade the domestic sanctuaries of the rich, and excessive taxes grind the faces of the poor; where the keenness and competitions of want are deemed an insufficient spur to labor, and taxes are again applied, by an unfeeling policy, as another spur;

Taxes fund the protection of property

James Madison “Property”; Originally appearing in the National Gazette March 29, 1792, republished by the Heritage Foundation <http://www.heritage.org/initiatives/first-principles/primary-sources/madison-on-property>

Government is instituted to protect property of every sort; as well that which lies in the various rights of individuals, as that which the term particularly expresses. This being the end of government, that alone is a just government, which impartially secures to every man, whatever is his own. Analysis: Taxes fund the government, and the government’s job is to protect property

Impact: Taxes help protect property

Even America is doing taxes wrong

The Heritage Foundation 2015 “’Tax Reform’, from Solutions 2016”; published by the Heritage Foundation <http://solutions.heritage.org/the-economy/tax-reform/>

America needs tax reform because the current tax code stifles economic freedom, preventing the economy from being vibrant and prosperous. Fundamental tax reform would alleviate the harm caused by the tax system and significantly strengthen the economy. This stronger economic growth would substantially improve the incomes of all Americans and enhance economic opportunities.

Over-taxation destroyed Rome

Bruce Bartlett 1994 (Bartlett is a historian who focuses on supply side economics and political theory. He has been senior policy analyst in the Reagan White House, and deputy assistant secretary for economic policy at the Treasury Department during the George H.W. Bush administration.) “How EXCESSIVE GOVERNMENT KILLED ANCIENT ROME” Cato Journal, vol. 14, issue 2, pages 287-303 <https://object.cato.org/sites/cato.org/files/serials/files/cato-journal/1994/11/cj14n2-7.pdf>

“In conclusion, the fall of Rome was fundamentally due to economic deterioration resulting from excessive taxation, inflation, and overregulation. Higher and higher taxes failed to raise additional revenues because wealthier taxpayers could evade such taxes while the middle class—and its taxpaying capacity—were exterminated. Although the final demise of the Roman Empire in the West (its Eastern half continued on as the Byzantine Empire) was an event of great historical importance, for most Romans it was a relief.”

We have to agree to taxes (not an example of conflict)

Thomas Jefferson, “U.S. Declaration of Independence” Approved by Congress July 4th 1776 <http://www.ushistory.org/declaration/document/>

“Governments are instituted among Men, deriving their just powers from the consent of the governed.”  
Among the complaints of the colonists was that the King was: “imposing Taxes on us without our Consent”

Analysis: Under a properly functioning, just government, taxes are paid because the people consent to them. By definition, private property rights mean that you get to choose what happens to your property, which is upheld under a just system of taxation.

Impact: No conflict. Taxes aren’t an example of the two sides of the resolution conflicting. Instead, they’re an example of people willingly giving up property in exchange for the services that the government provides.

Point is to protect property

John Locke (Second Treatise of Government, Chapter IX “Of the Ends of Political Society and Government”, section 123) <http://press-pubs.uchicago.edu/founders/documents/v1ch16s3.html>

The great and chief end therefore, of Mens uniting into Commonwealths, and putting themselves under Government, is the Preservation of their Property.

Impact: Taxes help protect property.

Simply a system of funding

The Encyclopedia Britannica “Taxation”; by Fritz Neumark, Charles E. McLure, Maria S. Cox,(Neumark: Professor of Political Economy, Johann Wolfgang Goethe University of Frankfurt, Frankfurt am Main, Germany. Cox: Former Assistant Professor of Economics, University of Wisconsin, Madison. McLure: Senior Fellow, Hoover Institution on War, Revolution and Peace, Stanford University, California. Author of The Value Added Tax: Key to Deficit Reduction) <https://www.britannica.com/topic/taxation/The-benefit-principle>

The primary goal of a national tax system is to generate revenues to pay for the expenditures of government at all levels. Because public expenditures tend to grow at least as fast as the national product, taxes, as the main vehicle of government finance, should produce revenues that grow correspondingly.

Analysis: Taxes in and of themselves do not prove the resolution true, they’re just a way to fund the government. The question the resolution asks is what governments should value public needs or private property rights. That question isn’t answered merely by pointing out the presence of taxation.

Impact: Meaningless Application.

1. Mark Csoros, “Personal Safety.” Monument Publishing Stoa LD Release #3, July 2016. <https://www.monumentpublishing.com/stoa-ld-release-3-aff-case-personal-safety/> [↑](#footnote-ref-1)
2. Thomas Keith. “Stoa LD Release #05: AFF Case “We Love Taxes.” Monument Publishing Stoa LD Release #5, August 2016. <https://www.monumentpublishing.com/stoa-ld-release-5-aff-case-love-taxes/> [↑](#footnote-ref-2)