

TPO 53 综合写作Sample

Sample answer

The reading passage lists three benefits of imposing high taxes on cigarettes and other unhealthy products. However, the lecturer contradicts all those theories by her perspectives.

First, according to the professor, these taxes won't lead to healthier behavior. High cigarette taxes have led some smokers to buy cheaper lower quality cigarettes, which typically contain more harmful substances. Similarly, some consumers may react to higher taxes and continue buying the unhealthy foods they prefer regardless of the expense. Thus, the taxes won't discourage people from unhealthy behaviors.

In terms of the fairness, the professor suggests that the so-called "fair taxes" doesn't take people's incomes into account. Paying the tax of cigarettes and unhealthy food would be a great expense for the low earner, which, on the contrary, would not be a case for those high-earning people. That is to say, the taxes won't show its fairness financially.

As to the final reasons mentioned in the reading that the high rate of taxes will increase national revenue, the professor claims that millions and millions of dollars would also increase the dependency of government. They might not be forceful enough to pursue policies and implementing laws to eliminate unhealthy habit such as not allowing smoking in outdoor public areas or even banning smoking thoroughly. As a consequence, the fact the governments can use this tax revenue for various projects do more harm than good.