Many countries require cigarette smokers to pay particularly high taxes on their purchases of cigarettes; similar taxes are being considered for unhealthy foods. The policy of imposing high taxes on cigarettes and other unhealthy products has a number of social benefits. First of all, the taxes discourage people from indulging in unhealthy behaviors. Raising taxes on cigarettes, for instance, leads people to buy fewer of them. Smoking has declined as taxes on tobacco have risen, showing that these taxes do work to make society healthier. It can be expected that imposing similar taxes on unhealthy food and beverages would help reduce obesity rates. Second, taxes of this kind are financially fair. When people get sick as a result of their smoking or eating unhealthy foods, they create medical costs. It is unfair that everyone in the society—including nonsmokers and people who follow a healthy diet—should contribute equally to covering these costs. Taxing people who engage in unhealthy behaviors creates extra income that can be used to cover the medical costs. In this way, some of the financial burden is shifted from all of society to just those who choose to participate in the unhealthy activities. Finally, the high rate of taxation on cigarettes significantly increases revenue for the government. In addition to using this tax revenue on medical assistance, governments often use the revenue for other projects that benefit public welfare, such as building stadiums or creating public parks. Even basic government-supported services like public education benefit from these taxes. Thus, the taxes on cigarettes—and the proposed taxes on unhealthy foods—benefit everyone.

NARRATOR Now listen to part of a lecture on the topic you just read about. FEMALE PROFESSOR Each of the arguments about the benefits of cigarette and other such taxes can be challenged.

First, these taxes don't necessarily lead to healthier behavior. For instance, high cigarette taxes have led some smokers to buy cheaper, lower-quality cigarettes. Such cigarettes typically contain even more harmful substances than better-quality cigarettes and present even greater health risks. Similarly, imagine how some consumers might react to higher taxes on unhealthy foods. They might continue buying the unhealthy foods they prefer even if they re more expensive, and as a result have less money left to spend on healthy foods. That certainly wouldn't benefit their health. Second, there're different ways of thinking about fairness. It might seem fair for people indulging in unhealthy behaviors to pay for the consequences of those behaviors through high taxes. But some people would argue that these taxes are unfair because they don't take into account people' 's incomes. If a high-earning person and a lower-earning person are addicted to cigarettes and each smokes a pack of cigarettes a day, paying the tax will be a greater expense for the low earner relative to his or her income. The same argument applies to the food taxes. So, many people believe that these taxes are not fair because they create a much greater burden for those with smaller incomes than for those with higher incomes. Finally, the fact that governments can use this tax revenue for various projects has a downside. This income represents millions and millions of dollars, and governments become dependent on it and don't want to lose it. In consequence, the governments might not be forceful enough pursuing policies

and implementing laws that might eliminate unhealthy habits altogether. For example, they' re unlikely to adopt radical measures such as not allowing smoking in outdoor public areas such as parks, or even banning smoking in all outdoor areas, public or private, because they don' t want to lose this income.

Summarize the points made in the lecture, being sure to explain how they cast doubt on the specific points made in the reading passage.

Do you agree or disagree with the following statement? It is more important for governments to spend money to improve Internet access than to improve public transportation. Use specific reasons and examples to support your answer.