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The Ethics of Sin Taxes

Rebecca Green

ABSTRACT The current global economic crisis is forcing governments to consider a variety of methods to generate funds for infrastructure. In the United States, smoking-related illness and an obesity epidemic are forcing public health institutions to consider a variety of methods to influence health behaviors of entire target groups. In this paper, the author uses a public health nursing model, the Public Health Code of Ethics (Public Health Leadership Society, 2002), the American Nurses' Association (ANA) Code of Ethics (2001), and other relevant ethical theory to weigh and balance the arguments for and against the use of sin taxes. A position advocating the limited use of sin taxes is supported as a reasonable stance for the public health professional.

Key words: ethics, health care economics, health policy, health risk behaviors, legislation, public health nursing practice, public health systems.

There are enormous accumulated costs to society of smoking, drinking, and poor nutrition. Despite the fact that everyone must eventually die, the personal and societal costs associated with preventable disease are astronomical. Some of these specific costs will be detailed later in this article. Questions of ethics arise when considering preventable diseases that are caused by overconsumption of particular products, questions that citizens, health care providers, and society must consider. The individual must consider what obligation he or she has to his family and to society, and society must, in turn, determine what burden it can be expected to bear in return. For an example, in terms of societal cost, Parish (2004) stated that "Medicare and Medicaid programs in this country already assume a great deal of the burden of payment for smoking related illnesses . . . these two programs alone spend about \$43.5 billion of the total \$75 billion spent on smoking-related healthcare each year" (Conclusions and Recommendations, para. 1). Additionally, Parish (2004) reported that the tax burden of smoking-related costs is estimated to be US\$550 per household (Costs of Smoking, para. 4) or a total of US\$10.47 per

pack of cigarettes sold and consumed (Lindblom, 2010). Finally, the public health nurse must consider professional ethical obligations that move beyond the bounds of individuals' health to the broader implications of population health.

The purpose of this article is to weigh and balance the ethical arguments for and against the use of sin taxes in mitigating preventable illnesses and for funding public benefit programs. A position advocating the limited use of sin taxes is supported as a reasonable stance for the public health professional. A public health nursing model and relevant codes of ethics provide the framework for considering sin taxes as a possible solution to manage the societal burden imposed by the individuals who engage in them, whether by choice, addiction, or as a result of any number of broad determinants of health such as income and social status, nutrition, employment and working conditions, social support networks, education, physical environment, personal coping skills, cultural customs and values, and community capacities (Keller, Strohschein, Lia-Hogberg, & Schaffer, 2004a, 2004b; Wilkinson & Marmot, 2003).

Definition and History of Taxing Sin

Sin taxes are "taxes on commodities and activities which the society finds to be harmful" (Newman, 2003, Section IIB, para. 1). Sin taxes have long been a reality in the world. Pope Leo X of Florence legalized and taxed prostitution to support his lifestyle, and Peter the Great

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of Russia taxed men who wore beards (Altman, 2009). The Puritans in Massachusetts used “sumptuary laws” in an attempt to regulate “extravagance in food, dress, tobacco use, and drinking” (North, 1988, p. 41), and luxury goods of the same era, such as sugar, spices, alcohol, and tobacco, were highly taxed (Sirico, 1995). The Whiskey Rebellion of 1791 was sparked by the U.S. government’s taxing of alcohol (Altman, 2009).

Sin taxes under widespread use in the United States today are those on alcohol and cigarettes. These revenues may or may not be used for health-related spending. The United States is not alone in the practice of sin taxation. The current world-wide economic crisis has led governments to seek new sources of money to cover basic government services. Russia is currently processing tax legislation that will lead to a price increase of about 30% to beer by 2012 (The Economist, 2009). Mexico and Great Britain are considering similar measures. Other items or activities that may be considered for sin taxes are pornography, prostitution, marijuana, gambling, and firearms.

A sin tax currently under consideration in the United States is a soda tax on sugary drinks for partial financing of health care reform. Proponents of the tax point to the direct relationship of consumption of sugar-sweetened beverages and the increased risk for obesity, diabetes, and dental caries, and suggest that such a tax would decrease consumption, reduce risks, and decrease medical costs of obesity-related illness (Brownell et al., 2009). Michael Jacobson, executive director of the Center for Science in the Public Interest, stated that “soda is clearly one of the most harmful products in the food supply, and it’s something government should discourage the consumption of” (Adamy, 2009, para. 8). Opponents, on the other hand, are quick to point out that a causal link between obesity and sugary soda consumption has yet to be established (Murphy, 2006). In addition, opponents use the slippery slope argument, voicing fears that once government imposes a tax on soda, other foods such as those with high fat or high sodium content may be vulnerable as well. Some go so far as to recommend heavy taxation on violent video games in order to curb violence and to finance crime prevention programs (Bissell, 2004).

Stakeholders

Government

Government has two interests in the benefits of sin taxes: improving public health and generating revenue.

The World Health Organization (WHO) has this to say about government’s interest in its citizens’ well-being: “governments have a responsibility for the health of their peoples which can be fulfilled only by the provision of adequate health and social measures” (WHO, 1999, para. 1). David Cutler (1995), in an article in *Health Affairs*, stated that “focusing on social factors influencing health outcomes may therefore be the most important health policy” (p. 170). Sin tax is one of the health reform measures Cutler recommended to improve public health. He used the example of research that linked an increase in taxation on beer to reduced consumption and lower motor vehicle mortality rates (Cutler, 1995). An opponent of sin taxes put it another way: “Today we seem to have become even more confident about the ability of the right legislation to overcome intractable desires on the part of the consuming public” (Sirico, 1995, p. 1).

Besides improving the health of its citizenry, governments have an interest in generating revenue. Sin taxes provide an easy avenue for the quick generation of funding for government programs. California’s 50 cent per pack tax on cigarettes has generated nearly US\$4 billion for early childhood health and education programs (National Institute for Early Education Research [NIEER], 2005). Arkansas’ 3% tax on every six-pack of beer has raised about US\$14 million a year for preschool programming since it was instituted in 2001 (NIEER, 2005).

Time’s recent article combined these two interests in a single statement about the increase in the cigarette tax as “a move that will bolster the federal budget while saving an estimated 900,000 lives” (Altman, 2009, p. 14). There are other perspectives to consider. The public has two opposing interests in sin taxes. The first interest is that of individuals facing increased taxes on consumable goods. The second public interest in sin taxes is as beneficiaries of the revenue produced by sin tax.

The public as consumers of taxed goods

In the most common sin tax model, called the triangular model, the government does not directly tax the consumer for a behavior such as smoking or drinking. Instead, the tax is collected during production and distribution (Sirico, 1995). For example, the current federal tax on a pack of cigarettes is US\$1.01 per pack (Lindblom, 2010). Additional taxes on cigarettes vary from state to state, averaging from 43 cents to US\$1.45 per pack (Lindblom, 2010). Whether a sin

tax is levied at the point of production or at the point of sale, the consumer is responsible for paying the tax either in the form of additional sales tax or (in the case of production tax) in higher prices of the taxed good.

In fact, this increased price is exactly what happened following the Tobacco Master Settlement of 1998. In this landmark settlement, major tobacco manufacturers reached an agreement with the states' Attorneys General to pay lump sum settlements to states that had been affected by smoking-related health costs. Although taxes on cigarettes were not increased as a part of this settlement, the average cost of a pack of cigarettes increased. In fact, Gruber (2001, p. 201) stated that the price increase "exceeded the amount required to pay the costs of settlements by roughly 20–25 cents per pack." The tobacco companies, in effect, did not lose any profits . . . they simply directly passed on the settlement costs to the consumer. Considering public costs of sin taxes leads to an exploration of how the public may benefit from sin taxes.

The public as beneficiaries of sin tax revenue

In the Clinton health care reform proposal of 1993, part of the revenue to be used to finance health care reform was to be in the form of additional tax on cigarettes, which would have increased the cigarette tax by 24 cents to US\$2 per pack (Jackson & Saba, 1997). Up to US\$28 billion per year was forecast to help finance the reform (Jackson & Saba, 1997). More recently, President Obama increased cigarette taxes by 62 cents per pack to expand health care coverage for children (Children's Health Insurance Program Reauthorization Act, 2009).

Another public interest in sin taxes is that of citizens receiving tangible benefits from government programs funded by revenue generated. In Montana, a 2004 increase in cigarette taxes funded not only educational initiatives, but contributed to funding health insurance for employees of small business and the building of nursing homes for veterans (Perry, 2004). If 65% of the voting public is any indicator, as was the case in Montana (Perry, 2004), such measures are acceptable ways of funding programs that may benefit the public. Perry (2004, p. 6) quoted a public official in Colorado as saying that a similar measure in that state was presented to and perceived by the public not as a sin tax, but as "an effort to do more smoking prevention and health education."

Free market and lobbying interests

Free market interests often characterize taxes, including sin taxes, as government interference with a free market system. In the case of sin taxes, the wealth of individual consumers who purchase a certain product is redistributed to the rest of a society's citizens in the form of goods and services. This government manipulation inhibits the free market. In a true free market system, lifestyle-related health costs are directly born by the individual, in order to curb the behavior (Indiviglio, 2010). Industry with an interest in the taxed goods sees sin taxes as counter to free market ideals.

There are competing lobbying interests in sin taxes. On the one hand are business lobbies such as the American Beverage Association, tobacco and alcohol industry lobbyists, grocery, and entertainment lobbyists . . . all very powerful and persuasive. On the other hand, there are powerful lobbies that support sin taxes. These include various medical and nursing association lobbies, citizen lobbies such as MADD (Mothers Against Drunk Driving), and religious lobbies. It is interesting to note that in a public debate about the presence of soda vending machines in schools, the American Beverage Association recently acquiesced their position against legislation that would prohibit sales of sugary drinks in schools because of their new focus of production on 100% juice beverages and low-calorie soda alternatives. They have replaced the sugary beverages with low-sugar alternatives. The concerned companies have reframed their marketing strategy to be more closely aligned with societal interests and may eventually relinquish their position on the "soda tax" as well. This new concern that industry has with health concerns leads to consideration of how health care practitioners and organizations may view the issue of sin taxes.

Health care and public health nursing

Besides the interest that health care practitioners and organizations may share with government in finding alternatives to finance public health programs, there is the greater overarching ethical interest of these practitioners and institutions in preserving and promoting the health of individuals and populations. The scope of public health nursing requires that nursing be as focused on community, systems, and populations as on individual health. Keller, Strohschein, Lia-Hogberg, and Schaffer (2001) stated, "A population-based approach examines all factors that promote or prevent health. It focuses on the entire range

of factors that determine health, rather than just personal health risks or disease” (p. 3). Within the clinical context of working with individuals who may suffer from addictive and obesity-related illness, the public health nurse must consider the impact that individual illness has on the broader community in terms of health care costs as well as the impact that broader determinants of health, including legislative efforts such as sin taxes, has on the community and the individual. In the Public Health Interventions model, policy development and enforcement are considered key components of population-based nursing: “Policy development places health issues on decision-makers’ agendas, acquires a plan of resolution, and determines needed resources. Policy development results in laws, rules and regulations, ordinances, and policies. Policy enforcement compels others to comply with the laws, rules, regulations, ordinances, and policies created in conjunction with policy development” (Keller et al., 2001, p. 334). These overarching ethical interests are evident in two professional codes of ethics: The Public Health Code of Ethics (Public Health Leadership Society, 2002) and the American Nurses’ Association (ANA) Code of Ethics (2001).

The Public Health Code of Ethics (Public Health Leadership Society, 2002) enumerates 12 foundational principles, the first four of which may be relevant in the sin tax debate:

1. Public health should principally address the fundamental causes of disease and requirements for health, aiming to prevent adverse health outcomes.
2. Public health should achieve community health in a way that respects the rights of individuals in the community.
3. Public health policies, programs, and priorities should be developed and evaluated through processes that ensure an opportunity for input from community members.
4. Public health should advocate and work for the empowerment of disenfranchised community members, aiming to ensure that the basic resources and conditions necessary for health are accessible to all.

The ANA Code of Ethics (2001) guides ethical nursing practice. The first three of the ANA Code’s nine provisions are helpful in considering sin taxes:

1. The nurse, in all professional relationships, practices with compassion and respect for the inherent dignity, worth, and uniqueness of every individual,

unrestricted by considerations of social or economic status, personal attributes, or the nature of health problems.

2. The nurse’s primary commitment is to the patient, whether an individual, family, group, or community.
3. The nurse promotes, advocates for, and strives to protect the health, safety, and rights of the patient.

Premises for Sin Taxes as an Ethically Sound Method for Financing

The following statements are premises supporting an argument that sin taxes are an ethically sound method for financing programs that benefit the public. These premises will be considered using the Public Health Code of Ethics (Public Health Leadership Society, 2002) and the ANA Code of Ethics (2001), as well as other classical ethical frameworks.

1. One purpose of government is to promote the common good.
2. Autonomy must be balanced with responsibility.
3. Some individual health behaviors create cost not only to the individual but to the public.

Public Benefit Programs Arguments and Counterarguments

Government and the common good

The concept of promotion of the common good is a classical ethical concept, most often associated with utilitarianism, a philosophical approach that suggests that the morality of action is determined by its consequences in securing the greatest good for the greatest number (Brannigan & Boss, 2001). In the more specific instance of government, the idea that a central purpose of government is the promotion of common good is most often reflective of a progressive or liberal democratic or socialist philosophy (Vanden Heuvel, 2006). The U.S. Constitution states several purposes of government, two of which are relevant to the discussion of sin taxes: To “establish justice” and to “promote the general welfare” (United States Constitution, preamble). And in fact, the first principle in the Public Health Codes of Ethics (2002) states that “public health should address principally the fundamental causes of disease and requirements for health, aiming to prevent adverse health outcomes” (p. 4). Likewise, the ANA Code of Ethics (2001) is generally supportive of the same concept in its second provision, “the nurse’s primary commitment is to the patient,

whether an individual, family, group, or community” (Provision 2).

There seems to be little disagreement that one purpose of government, public health, and nursing is promotion of the common good. The logical question becomes whether or not sin taxes promote the common good. This is one of the essential issues in the debate on sin taxes.

In a classic paper on the ethics of sin taxes, Peter Lorenzi (2004) asks two questions that present what he calls a rational paradox associated with sin tax: “Can a tax on something ‘bad’ be justified by the revenue it generates for something ‘good’” and “does raising taxes on sins endorse or discourage immorality” (Lorenzi, 2004, p. 59)? In asking these questions, Lorenzi offers some equivalent ideas to consider. For example, the government often taxes overconsumption of energy, in the form of gasoline or electricity, while at the same time, it generates revenue from the consumption. Specifically, Lorenzi (2004) claims that sin taxes may in fact be taxes on addictive behaviors that result in harm to the individual and harm to others who may suffer from an individual’s addictive behavior. If sin taxes provide an opportunity to inhibit the development of addictive behaviors while at the same time generating funds for public health programming, then it is reasonable to conclude that sin taxes may in fact promote the common good. But promoting the common good may infringe on individual rights. Free market opponents of sin taxes concede that “taxes and subsidies do alter behavior,” but counter that “such distortions of the market hurt consumers by limiting choice” (Crawford, 1997, p. 34).

Individual autonomy and responsibility

In evaluating the ethical implications of sin taxes, individual autonomy and personal responsibility must be considered. Lorenzi (2004) acknowledges that framing these taxes as “sin taxes” is “loaded and misleading” (p. 60). If the term “sin” is used in the religious sense, then moral judgment of the individual’s behavior is assumed. If, instead, “sin” is defined as a behavior that is “addictive, self-destructive, and socially undesirable” (Lorenzi, 2004, p. 60), then moral judgment is not assumed. Lorenzi’s alternative definition assumes paternalism . . . that in some way, the government is better able than the individual to determine what behaviors are “good” or “bad” and what consequences should be imposed on the behaviors.

That sin taxes infringe on individual autonomy can be framed as injustice. Justice is defined as “an ongoing duty that requires giving each person equal consideration” (Brannigan & Boss, 2001, p. 31). Proponents of social justice argue that the taxed behaviors are often the result of addictions, thereby uncontrollable by the individual. K. Lebacqz (personal communication via e-mail to Rebecca Green, February 2010) asked the question, “Is it fair to tax people when they crave something that is addictive?” Experts in public health ethics have acknowledged the longstanding ethical difficulty in even identifying a specific population for intervention: “The mere decision to ‘segment’ and ‘target’ certain population groups according to certain parameters, involves a moral judgment likely to be associated with considerations of equity and utility” (Guttman & Salmon, 2004, p. 535). In other words, to label people with certain behaviors often results in stigmatization. In addition, many would argue that the poor are inordinately affected by sin taxes because they may be more likely to engage in the taxed behaviors, and because the tax takes a larger proportion of their income than it does of the middle-income or wealthy (Lyon & Schwab, 1995).

Sin taxes may be opposed, as well, if framed within a libertarian rights perspective. Brannigan and Boss (2001) characterized libertarians as being concerned with personal autonomy over all other rights and obligations. The libertarian platform includes: “Each individual has the right to control his or her own body, action, speech, and property. Government’s only role is to help individuals defend themselves from force and fraud” (Libertarian National Committee, 2010). In fact, libertarians propose the elimination of all government taxes.

The discussion of autonomy would be incomplete without consideration of responsibility. Ross identified “seven prima facie duties” (as cited in Brannigan & Boss, 2001), some of which may be worthwhile in balancing the aforementioned ideas of justice, autonomy, and liberty. Ross introduced the concepts of reparation and self-improvement as moral duties. Reparation is the obligation to make up for harm we have caused others (as cited in Brannigan & Boss, 2001). Self-improvement is our moral duty to actively improve our knowledge and virtue (as cited in Brannigan & Boss, 2001). Proponents of sin taxes would argue that when the individual engages in behavior that is destructive to both self and others, and subsequently fails to engage in the two moral duties of

reparation and self-improvement, the government may be justified in using paternalism, in the form of sin taxes, to require the individual to “repay” and “self-improve.”

It is a critical point that while sin taxes may create a negative, inhibitory consequence to a harmful behavior, they do not, in fact, prohibit or criminalize the behavior. The individual remains autonomous in having the behavior as an option; the tax is simply another factor (along with potential negative health consequences) to consider when engaging in the behavior.

Cost of health behaviors

The third premise of the argument in support of sin taxes is that some individual health behaviors create cost not only to the individual but to the public. There can be no argument that individual behaviors may negatively impact the individual. In a democracy where autonomy is respected, it is however, generally without question the right of an individual to engage in what may be self-harming behaviors as long as others are not harmed in the process. It can be demonstrated that behaviors subject to sin taxes are injurious beyond the bounds of the individual, to the public by considering the public consequences of some of the behaviors that have been mentioned thus far: tobacco, alcohol, and sugar-sweetened soda.

Tobacco and alcohol are two of the oldest sin tax targets, because they have long been identified as substances prone to individual abuse and public cost. Cigarette smoking was first linked to cancer in the 1940s, and by 1964, the Surgeon General concluded that enough of a link had been established to warrant public action (Morbidity and Mortality Weekly Report, 1999). The economic burden of tobacco use in the United States has been estimated to be US\$100 billion in direct and indirect medical costs and expenditures (Morbidity and Mortality Weekly Report, 1999). The total public cost of alcohol problems in 1995 in the United States was estimated to be as high as US\$175 billion (Rice, 1995).

Are there demonstrated negative effects and costs related to the consumption of sugar-sweetened soda? The connection between sugary soda and negative public health consequences can be made. Recent studies have shown an association between consumption of sugary soda and childhood obesity (James & Kerr, 2005). Richards, Patterson, and Tegene (2007) re-

ported that the Surgeon General estimated the public cost of obesity-related illness at US\$117 billion annually. Apparently, much of the increase in obesity has been determined to primarily result from overconsumption of snack foods high in salt and refined carbohydrates, rather than inactivity (Richards et al., 2007). This study identified what they term “nutrient addiction,” suggesting that highly refined carbohydrates may result in addictions similar to addiction to tobacco and alcohol (Richards et al., 2007). Certain health behaviors create an enormous cost to society that must be paid by some means.

Revenue of sin taxes

If negative individual behaviors create a public cost, it must be determined whether sin taxes reduce negative behaviors and whether the revenue they generate can be used to improve public health. The Morbidity and Mortality Weekly Report (1999) cited taxation of tobacco products as “one of the most effective means” to reduce tobacco use (p. 3): increasing the cost of cigarettes by 10% can reduce demand by 4% (Morbidity and Mortality Weekly Report, 1999). The same study reports that those most likely to respond to the increase in cost are lower income minority smokers (Morbidity and Mortality Weekly Report, 1999).

Richards et al. (2007) used a random coefficients (mixed) logit model to investigate multivariate rational addiction theory as applied to proteins, fats, carbohydrates, and minerals in snack foods consumed by 30 families in a major metropolitan area over 4 years. They investigated not only the addictiveness of these food components but whether or not rational economic decisions are related to their purchase and reported that their research indicates that “conventional economic tools can be effective in modifying behavior” (p. 318). The type of addiction produced by carbohydrates and by salty foods is called “rational addiction” by these researchers and is characterized by overconsumption. In regards to rational addiction, the authors stated, “Because consumers take costs and benefits into account and do not overeat out of some pathological obsession, price-based policies designed to address the obesity epidemic are likely to be more effective than once thought to be the case. Consequently, existing information-based policies may need to be rethought and ‘sin taxes’ considered anew” (Richards et al., 2007, p. 322). Certainly, this research indicates that sin taxes may be a viable avenue for de-

creasing negative behaviors. In fact, William Baldwin (2004) stated that “sin taxes on alcohol worked better than prohibition did” (p. 22).

David Cutler (1995) reported that taxation of alcohol has been demonstrated to decrease alcohol use and the incidence of motor vehicle accidents. Cutler (1995) made the additional point that if a user of alcohol or tobacco is ignorant of the negative health effects to self, then perhaps the tax will reduce the behavior anyway, resulting in benefit both to the individual and to the public at large. In a similar argument, Hausman (2006) cited existent laws that require seatbelt use. Although the law to some degree impinges on personal freedom, the fact remains that “people who suffer needless injuries drive up medical costs for everyone, and that drivers thrown from behind the wheel can go on to hit other people and vehicles” (Hausman, 2006, para. 7). This argument demonstrates the idea that in some cases, Americans have already accepted the ethical arguments relevant to sin taxes (in the form of existent laws) based on their efficacy in changing behavior and providing revenue for addressing costs related to negative behavior.

Following are some examples of the use of sin taxes for the generation of revenue for public benefit programs. In February of 2009, President Obama signed the State Children’s Health Insurance Program bill, which increases the federal cigarette tax by 62 cents per pack in order to expand health coverage for children (Children’s Health Insurance Program Reauthorization Act, 2009). Sin tax revenue is used nationwide to fund a variety of public benefit programs such as pre-K education, school nursing programs, children’s insurance, biomedical research, and in some cases, even for programs such as “economic development, commerce and information technology” (National Governors Association Center for Best Practices, 2001, p. 5). Leavitt, Bender, Lofton, and Lawrence (1999) touched on the problems related to revenues of sin taxes being stretched for questionable use when they said, “Even though states argued that they needed the funds as compensation for what they’d spent on tobacco-related illnesses, as well as for the implementation of tobacco prevention programs, they later seemed more interested in using the funds on miscellaneous projects, such as tax cuts, road construction, and education” (pp. 43–44). Some argue that sin taxes should be used only to ameliorate the problems caused by the specific “sin” that is being

taxed (Haile, 2009). This perspective is valid and requires serious consideration.

Opponents of sin taxes would point to California’s and New York’s reliance on increased sin taxes on tobacco and alcohol to fund public initiatives. The result of the increased tax was an unforeseen drastic decline in sales . . . and subsequent loss of funding (Guppy & Hansen, 2010; McGowan, 1994). Ironically, this argument serves to show, as well, that sin taxes may create public benefit by reducing consumption. Opponents may also argue that sin taxes simply serve to create a thriving black market for the taxed goods, thereby driving the bad behavior underground and reducing tax revenue (Guppy & Hansen, 2010; Muska, 1999). This argument suggests that not only do sin taxes not generate revenue, they may mask increases in negative behaviors, like smoking. Schorr (1998) stated that “taxes are no real answer to addiction, except for establishing another form of addiction—governments hooked on the proceeds of addiction” (p. 22). And for any research cited that suggests that imposing sin taxes may decrease consumption, there is plenty to bolster the argument to the contrary (Schorr, 1998). These plausible concerns must be balanced with the evidence of the benefits of sin taxes.

Conclusion

The primary ethical conflict of interest, when considering sin taxes, is that of the common good versus individual autonomy. Brannigan and Boss (2001) identified the long-standing fundamental clash between “welfare rights” (the common good) and “liberty rights” (autonomy). In the United States, the clash between the two and disagreements on how both can be honored have characterized the American health care debate for many decades (Brannigan & Boss, 2001). While it may not be feasible to come to a complete resolution, the key to approaching tensions between opposing values, as in the case of sin taxes, is balance. The Public Health Code of Ethics (Public Health Leadership Society, 2002) and the ANA Code of Ethics (2001) reflect this effort to achieve some balance of the common good and individual autonomy. The first three provisions in the ANA Code reference the nurse’s obligation to respect the uniqueness of the individual regardless of type of illness or behavior, to have the patient as her primary commitment, and to protect the health and safety of the patient. The ANA Code also, however, includes the community, not just

the individual, as patient. Sin taxes are consistent with the ANA Code's call to advocate not only for individual rights but also for the health of the individual who may be engaging in self-harm, and at the same time, to protect the health of the community. In the same way, it is evident that sin taxes may be used without any violation of the Public Health Code of Ethics (Public Health Leadership Society, 2002), and in fact, may be a vehicle for "addressing fundamental causes of disease" and "achieving public health."

Opponents' strongest argument is the legitimate position that sin taxes are paternalistic. But while opponents see paternalism as the great failing of sin taxes, paternalism may instead be framed as sin taxes' greatest strength. The purposes of public health and government, to some degree, are paternalistic. Government imposes rules and guidelines in the form of laws in order to ameliorate imperfect human tendencies, to protect the individual while equally protecting the common good. Sin taxes do not remove choice; they simply add consequence to a choice. The Public Health Code of Ethics makes clear that public health practitioners do much the same . . . respecting the individual while pursuing the common good, all in the name of creating a healthy society. In striving for balance, small sacrifices must be made to achieve the middle ground. In the case of sin taxes, small impositions are made on individual autonomy through taxing (but not prohibiting) health-compromising goods and behaviors, while great strides in public health are achieved through funding public benefit programs and, perhaps, reducing some individual health effects and public costs of related health care. Nevertheless, opponents' concerns about the use of funds generated by sin taxes must be taken seriously. The revenue generated by sin taxes should be cautiously used, perhaps limited to ways that are directly related to the good or behavior being taxed. Therefore, nurses and advocates for public health may conclude that sin taxes, when the generated revenue is wisely and judiciously used toward amelioration of the taxed problem, are an ethically sound method for financing public benefit programs.

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