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A Tax on Sin: The Six-Cylinder Car

If taxes are inevitable we might as well have those that serve the national need and are popular at the same time. For this purpose, taxes on sin seem to be the only sensible choice. There are two types of sin: those committed by other people and those committed by oneself. Taxes on the sins of others will of course have wide approval; taxing the wicked is exactly what the Internal Revenue Service should be expected to do. On the other hand, taxing one's own sin is a violation of civil liberties and an outrageous intrusion on the inalienable right to the pursuit of happiness. Such taxes, however, have some positive aspects. It is somewhat like going to a charity ball at which conspicuous consumption can be rationalized on the basis that the money spent is not for one's personal pleasure, but rather a contribution to the helpless and the homeless who are the recipients of the charity. It allows one to indulge and expiate one's sins at the same time, while also acquiring something of a reputation as a bon vivant. Nothing is as deadly to one's reputation as being considered totally virtuous. Because most people like to be classed as charming scalawags, the federal government might as well benefit from the urge to sin.

Once the decision to tax has been made, the next step is to identify those sins that can be taxed to serve the national interest. One that seems obvious is owning a car that gets less than 30 miles per gallon of gasoline. Science and technology are steadily improving the efficiency of automobiles so that cars averaging 30 miles per gallon can be readily obtained with a slight sacrifice of comfort, and those giving 40 miles per gallon with a little more discomfort. To a large extent the improvement in efficiency and conservation resulting from small cars has helped break the OPEC cartel and avert another energy crisis. Has the United States proceeded intelligently to improve and expand this conservation program? Of course not. Energy efficiency and low gasoline prices have resulted in a return to heavier cars together with government encouragement of this sin by backsliding on the mileage-per-gallon goals given to the automobile industry. Because most driving occurs with a single passenger in the car, a big car is energy-inefficient and adds to the CO₂ problem, the acid rain problem, and the NO_x pollution problem. Today about a third of the U.S. trade deficit results from the importation of foreign oil. Thus, a tax that would maintain an appropriate cost of gasoline and one on cars of high horsepower would decrease fuel consumption, make a contribution to environmental problems, provide added revenue for child care, care of the chronically ill and other worthy enterprises, and improve our balance of payments.

Such a tax could be designed to be neither regressive nor coercive. If cleverly designed, and introduced over a period of years, it would not increase the cost of transportation for the average person because efficiency would be balanced against cost. It would not be coercive because the laws could specify that any individual would have the right to buy a heavy, mileage-inefficient car, but such a car would have an appropriately heavy "sin tax," so that the buyer would pay for the luxury. Any individual purchasing such a large and extravagant car would, of course, be considered sinful, but a sort of Robin Hood type of sinner, of whom the gossips could say, "There goes old Joe, can't resist the temptation of a gas guzzler, but on the other hand, he's supporting one widow, two orphans, and three toxic waste dumps." Since this type of sin would be expensive, only those who were excessively virtuous in other areas would feel the necessity of establishing themselves as sinners in this new category. If phased in properly, the main sacrifice would be in comfort, and it is widely understood that loss of comfort is almost synonymous with virtue. Once this kinder, gentler approach to sin and taxes became widely accepted, the sin tax could be extended to other areas in a similar approach to produce a national policy.

In the past, sin has been almost universally identified with personal preference. Sanctimonious and humorless attacks on smokers, drinkers, philanderers, and other offenders have had a polarizing effect, either making the one attacked look like a criminal or the attacker look like an inquisitor. A system of pay-as-you-go sin, in which sin is defined on the basis of national policy rather than personal peccadillo, could put self-indulgence in the service of the national good.—DANIEL E. KOSHLAND, JR.

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DANIEL E. KOSHLAND JR.

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