**Tagging Evidence Handout 4**

**Used with permission from Dana Meiter.**

Note that the source material indicates the estimates of revenue and emissions decrease were based on analysis of cap-and-trade programs, not straight tax programs. Even though the source material then goes on to say that a postulate what carbon tax might produce in terms of revenue and positive impact to the environment. However, the material clearly indicates that the postulate was made based on models from cap-and-trade. A debater can use either carbon tax or cap-and-trade in their tags, but if using “carbon tax” the debater must be prepared to answer a well-informed opponent who probably has this same research and knows that the estimates were based on a cap-and-trade system.

**Possible tags for this card are:**

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| **Well-constructed tags**  Good tags should include directive language and summarize what is in the card with language that provide links to greater impacts. Example: a tax that generates over a trillion will benefit the government in a multitude of ways any of which the Pro could exploit as advantageous impacts. | ***Cap-and-trade produces substantial revenue***  (this tag correctly sites the type of carbon taxing system mentioned in the source material and points to the positive impact) |
| ***Cap-and-trade generates over a trillion dollars***  (this tag correctly sites the type of carbon taxing system and points to the SPECIFIC numeric positive impact) |
| ***Cap-and-trade reduces emissions and generates over $1 trillion emissions*** (this tag correctly sites the type of carbon taxing system and points to the SPECIFIC numeric positive impact AND this card points the main reason we might want to implement a carbon tax, in other words what the resolution is seeking to solve – reduce carbon emissions) |
| **Mediocre tag** | ***Carbon tax increases government revenue***  Not specific enough |
| **Poor tags** | ***Carbon tax is good***  (problems with this tag are twofold: 1. The evidence sited does not point to any moral valuation, 2. This tag is much too general. It does not indicate the real impacts of the card and why it is important to the case) |
| ***Carbon tax makes money***  (this is not a good tag because the source material says that the estimates for the revenue were made from a cap-and-trade model which is DIFFERENT than a carbon tax model. In fact, the opposing team in this debate may well be arguing that a carbon tax is not the answer but cap-and-trade is, in which case this tag (and card) feeds the opposing case. |
| ***Cap-and-trade could significantly help offset the national deficit***  (this statement is not supported at all by the evidence in the card because the card does not reference the deficit or offsetting it at all. The tag should NOT be analysis. It is a bullet describing the content of the card.) |
| ***A carbon tax will help the government by earning a lot of money and it will also help the environment by reducing emissions which will reduce global warming***  (too long, not a tag!) |