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[https://www.100test.com/kao\\_ti2020/127/2021\\_2022\\_GMAT\\_E8\\_80\\_83\\_E8\\_AF\\_95\\_c89\\_127603.htm](https://www.100test.com/kao_ti2020/127/2021_2022_GMAT_E8_80_83_E8_AF_95_c89_127603.htm) 21. The conclusion of this editorial is that the government should lower property taxes for railroad companies. The first reason given is that railroads spend billions per year maintaining and upgrading their facilities. The second reason is that shipping goods by rail is cost-effective and environmentally sound. This argument is unconvincing for several reasons. First of all, the argument depends upon a misleading comparison between railroad and truck company expenditures. Although trucking companies do not pay property tax on roads they use, they do pay such taxes on the yards, warehouses and maintenance facilities they own. And while trucking companies pay only a portion of road maintenance costs, this is because they are not sole users of public roads. Railroad companies shoulder the entire burden of maintenance and taxes on their own facilities and tracks. but they distribute these costs to other users through usage fees. In addition, the author assumes that property taxes should be structured to provide incentives for cost-effective and environmentally beneficial business practices. This assumption is questionable because property taxes are normally structured to reflect the value of property. Moreover, the author seems to think that cost-effectiveness and environmental soundness are equally relevant to the question of tax relief. However, these are separate considerations. The environmental soundness of a practice might be

relevant in determining tax structuring, but society does not compensate a business for its cost-efficiency. Splitting the issues of cost-efficiency and environmental impact highlights an ambiguity in the claim that railway shipping is more appropriate. On the one hand, it may be appropriate, or prudent, for me to ship furniture by rail because it is cost-effective. On the other hand, it might be appropriate, or socially correct, to encourage more railway shipping because it is environmentally sound. The argument thus trades on an equivocation between social correctness on the one hand, and personal or business prudence on the other. In sum, this argument is a confusion of weak comparisons, mixed issues and equivocal claims. I would not accept the conclusion without first determining: (1) the factors relevant to tax structure, (2) whether specific tax benefits should accrue to property as well as to income and capital gains taxes, (3) whether railway shipping really does provide greater social benefits, and (4) whether it is correct to motivate more railway shipping on this basis. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)