GMAT写作辅导：109题Argument范文（二十二）GMAT考试
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https://www.100test.com/kao_ti2020/559/2021_2022_GMAT_E5_86_99_E4_BD_9C_c89_559298.htm The following appeared as part of an editorial in an industry newsletter.“ While trucking companies that deliver goods pay only a portion of highway maintenance costs and no property tax on the highways they use, railways spend billions per year maintaining and upgrading their facilities. The government should lower the railroad companies’ property taxes, since sending goods by rail is clearly a more appropriate mode of ground transportation than highway shipping. For one thing, trains consume only a third of the fuel a truck would use to carry the same load, making them a more cost-effective and environmentally sound mode of transport. Furthermore, since rail lines already exist, increases in rail traffic would not require building new lines at the expense of taxpaying citizens.” Discuss how well reasoned... etc.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. 