**Novice Public Forum**

<table>
<thead>
<tr>
<th>Speaker</th>
<th>Pro</th>
<th>Points (20-30)</th>
<th>Con</th>
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<tbody>
<tr>
<td>Rivera</td>
<td>27</td>
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<td>Sadegi</td>
<td>27</td>
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<tr>
<td>Nimbkar</td>
<td>26</td>
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<td>McHenry</td>
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The winner of this debate was **Pro**

(Circle Winner)

Is this a low point win? **No**

**Comments & Reason for Decision:**

RPF, messy round that didn’t need to be messy. Aff’s last-gaspe assertion that any tax on capital gains is capital gains tax[1] does not rebuttal carded warrants to suggest otherwise, (2) is dubiously topical as the topic states “THE CGT” not CGT’s in general, and (3) came very late in the round.

Crux of neg is keeping CGT = keeping lowered taxes, but how'd done the work & linked raising net taxes & absurd CGT to bloc in 2AC stating 4 taxes = ↓ econ, then govt would be actually getting LESS money b/c companies would leave, turning the NC’s CL. I’m not going to do the legwork for them though, so looking at what’s on the floor, given the warranted arguments that if CGT is abolished, taxes will ↑, and that ↑ taxes = ↓ USA, and because while CGT double taxes, it actually reduces the amount taxed overall by exempting some income from being paid as income tax down the road, Con would win. However, the tax codes’ abolition would just have all income taxed as income, instead of double taxed,” which isn’t ventures in the evidence.

I earn $500 from sale of investment, and the CGT rate is 10%. If income tax is 20%: 10% x $500 = $50 CGT 20% x ($500 - 50) = $90 Therefore, $50 + $90 = $140 VS $500 x 20% = $100.
Thus, because CGT still collects more money by double taxing than if all income were taxed at once at a higher rate, OFF actually saves more money by abolishing CGT, as less money would go to govt if CGT were eliminated, thus OFF victory.
(See math for proof)
Novice Public Forum

Speaker 1st: Rivera
Speaker 2nd: Nimbkar

Con: Sadegi
Speaker 1st: McHenry
Speaker 2nd: 26

The winner of this debate was Pro

Is this a low point win?

Overall, this was a close debate - both sides, however, missed opportunities to drop opponent arguments.

That said, I vote in the affirmative for one primary and a couple secondary reasons -

1) Con failed to provide evidence that the tax in the income tax would be higher than the current double taxation - this was the basis of your case and needed more evidence.

Secondary 2) Confusing the case - the talk about "weirds" distracted from the argument - we all live in the same world - I understand that the reality of that word changes but language here distracted from your argument.

3) The single most important missed argument came from Con - this was small business - Make tax paid prove that C6 abolition that money will actually benefit small businesses.

Note: pro diversify some of your evidence - many of your sources are conservative think tanks that have some bias.
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The winner of this debate was **Pro** (Circle Winner)

Is this a low point win? _me_.

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**Comments & Reason for Decision:**

> con's interpretation of the resolution is abusive.

The evidence does not support their claim of the resolution.