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### Why Hostess Twinkies Must Be Saved

The announcement that Hostess is closing forever should make any red-blooded American cringe. And hoard too. See [Hostess closure sparks Twinkies rush](#). Some things are sacred to American culture. Quite apart from many other Hostess products, Twinkies stand alone. Indeed, as a cultural icon—let alone as disaster foodstuffs that never spoil—Twinkies need saving.



Photo credit: Wikipedia

In San Francisco, Dan White infamously urged the “[Twinkie defense](#)” for diminished capacity after murdering Mayor George Moscone and Supervisor Harvey Milk in 1979. Lots of junk food, the theory went, can mess up your brain and make you depressed. The judge and jury bought it, and legal history was made.

Twinkies are arguably a miracle food. They stay perpetually moist, and eating enough of them may give you a viable defense to just about anything. Dan White’s manslaughter conviction for a double homicide seemed like a slap on the wrist and set off the [White Night riots](#) in San Francisco. Even before Fox News, the press had a field day with how ridiculous this legal defense sounded.

Eventually, California anti-twinkie’d its criminal law to abolish diminished capacity as a defense ([California Code Section 25](#)), passing

[Proposition 8](#), a Victim’s Bill of Rights. Unfortunately, Twinkies don’t feature in tax law but they have been compared to one of the more famous “oops” tax excuses of all time. The Twinkie look alike was uttered by [Treasury Secretary hopeful Tim Geithner](#) when accused of not paying approximately \$35,000 of self-employment/FICA tax. TurboTax didn’t tell me I owed it, he famously said.

He was then confirmed as Treasury Secretary. See [Turbo Tax Is No Twinkie Defense](#). Secretary Geitner’s get-out-of-jail-free card success prompted lots of regular Joe taxpayers to try reprising the TurboTax defense. See [Hopson v. Commissioner](#); [Parker v. Commissioner](#); [Lam and Chang v. Commissioner](#); and [Au v. Commissioner](#). The cases are now legion, though most have failed.

I don’t know if eating Twinkies can lead to Attention Deficit Disorder (ADD). I do know that ADD has been tried as a defense to tax evasion. See [Tax Defense: “I Have ADD.”](#) A Hamline University School of Law professor—and former tax lawyer—Robin Magee was charged with tax evasion. She claimed ADD as a defense but was still convicted. Perhaps she would have fared better had Twinkies featured in her defense.

Every American may have a personal Twinkie reminiscence. There’s that terribly graphic scene in [The Deer Hunter](#), the classic Robert De Niro and Christopher Walken Viet Nam War movie. No, I don’t mean the scene in which Walken loses at Russian roulette. I mean the one in which the young men in happier pre-war days eat Twinkies—with mustard—on a hunting trip. Who in their right mind would put mustard on a Twinkie?

Some say Twinkies will live on. See [Relax, Twinkies Likely to live on](#). I hope so. Twinkies matter.

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