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# Taxation of Nonrenewable Resources

Church, Albert M.

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# Taxation Of Nonrenewable Resources

**United States. Congress. House.  
Committee on Ways and Means**

## **Taxation Of Nonrenewable Resources:**

Taxation of Nonrenewable Resources Albert M. Church,1981      **Non-renewable Resource Taxation in the Western States** ,1977      Impact of Taxation on National Energy Policy United States. Congress. Senate. Committee on Finance. Subcommittee on Energy and Agricultural Taxation,1986      Perspectives on Fiscal Federalism Richard Miller Bird,François Vaillancourt,2006-01-01 This book addresses a variety of issues relating to intergovernmental finance and the provision and financing of local services including budgeting and financial management the institutional framework for the conduct of intergovernmental relations appropriate methods of service delivery in metropolitan agglomerations and remote rural areas local government enterprises user charges property taxes income and value added taxes natural resource taxes and local business taxes Throughout the authors draw on experience both in Canada and in other decentralized countries and consider to vary      **Issues in Extractive Resource Taxation** Mr.James L. Smith,2012-12-06 This paper provides a conceptual

overview of economists attempts to learn about the effects of taxes on extractive resources The emphasis is on research methods and techniques with no attempt to provide a comprehensive tabulation of previous empirical results or policy conclusions regarding preferred tax instruments or systems We argue in fact that the nature of such conclusions largely depends on the researcher s choice of modeling framework Many alternative frameworks and approaches have been developed in the literature Our goal is to describe the differences among them and to note their strengths and limitations

*Handbook on the Economics of Natural Resources* Robert Halvorsen,David F. Layton,2015-02-27 The topics discussed in the Handbook on the Economics of Natural Resources are essential for those looking to understand how best to use and conserve the resources that form the foundation for human well being These include nonrenewable resources mod

Climate Policy and Nonrenewable Resources Karen Pittel,Rick Van Der Ploeg,Cees Withagen,2014-08-22 A detailed and rigorous analysis of the effect of climate policies on climate change that questions the empirical and theoretical support for the green paradox Recent developments suggest that well intended climate policies including carbon taxes and subsidies for renewable energy might not accomplish what policy makers intend Hans Werner Sinn has described a green paradox arguing that these policies could hasten global warming by encouraging owners of fossil fuel reserves to increase their extraction rates for fear that their reserves will become worthless In this volume economists investigate the empirical and theoretical support for the green paradox Offering detailed and rigorous analyses of the forces and assumptions driving Sinn s argument the contributors consider whether rising carbon tax rates inevitably speed up climate change the effects of the design of resource markets the availability of clean substitutes and the development of new technologies and the empirical evidence or lack thereof for the green paradox result They consider extraction costs sustainability and innovation timing announcement effects and time consistency in relation to policy measures and empirical results for the green paradox phenomena under several alternative policy measures Contributors Julien Daubanes Corrado Di Maria Carolyn Fischer Florian Habermacher

Michael Hoel Darko Jus Gebhard Kirchgassner Ian Lange Pierre Lasserre Volker Meier Karen Pittel Stephen Salant Frank St hler Gerard van der Meijden Frederick van der Ploeg Edwin van der Werf Ngo Van Long Ralph A Winter Cees Withagen

**The Taxation of Petroleum and Minerals** Philip Daniel,Michael Keen,Charles McPherson,2010-04-15 Oil gas and mineral deposits are a substantial part of the wealth of many countries not least in developing and emerging market economies Harnessing some part of that wealth for fiscal purposes is critical for economic development in few areas of economic life are the returns to good policy so large or mistakes so costly Diamond Smuggling and Taxation in Sub-Saharan Africa Nienke Oomes,Mr.Matthias Vocke,2003-08-01 This paper provides an overview of diamond mining in sub Saharan African countries and explores the reasons for substantial differences in their tax rates and fiscal revenues from the sector which mainly arise from differences in the incentives for smuggling In a theoretical model we show that optimal diamond tax rates increase with the degree of competition among diamond buyers as well as with the corporate share of diamond production which is confirmed by the data We then discuss policies to increase revenue including by enhancing mining productivity stimulating the exploration of new areas reducing barriers to entry and attracting investment into value adding downstream operations *US Energy Tax Policy* Gilbert E. Metcalf,2010-12-06 The United States face enormous challenges in the energy area Climate change biofuels policy energy security and environmental degradation are all intimately bound up with energy production and consumption Historically the federal government has relied on tax subsidies to effect energy policy With mounting federal deficits policymakers and advocates are increasingly calling for a rethinking of our energy tax policy How can the federal tax code strengthen environmental policy and reduce security concerns in the area of energy The authors tackle such difficult problems as climate change efficient taxation of oil and gas and optimal oil tax policy in a world with OPEC oil producers dominating world oil supply This volume presents a number of innovative policy suggestions backed by sophisticated and cutting edge research carried out by leading scholars in the area of energy taxation

**Taxing Choices for Managing Natural Resources, the Environment, and Global Climate Change** Anwar Shah,2023-02-21 This book reviews taxing choices to protect the local and global environment and preserve and sustain natural resources Alternative economic instruments such as carbon taxes and tradable permits to combat global climate change are also examined Strategies and practices for the managing and sharing of revenues from natural resources are highlighted Also roles of various orders of government in managing taxing and sharing natural resources in selected countries are documented to highlight the impact of such division of responsibilities in preserving natural resources and the environment The susceptibility of resource revenue dependent economies to corruption and malfeasance and the Dutch disease is also highlighted This book could serve as a supplementary reference book for graduate and undergraduate courses and as a sourcebook for journalists researchers policymakers and government practitioners **Comprehensive Tax Reform** United States. Congress. House. Committee on Ways and Means,1986 **The Marvellous Connections Between**

**ESG and Taxation** Luis Wolf Trzcina, 2025-02-17 When we consider taxes as not merely paying an obligation but as a contribution to a more equitable society we have taken a giant step toward supporting environmental and social initiatives encouraging responsible business practices and driving innovation This extraordinary book explores the intersection of ESG Environmental Social and Governance and taxation offering a comprehensive perspective on how ESG can positively influence sustainable finance tax compliance transparency and corporate responsibility Drawing not only on the historical significance of taxation in fostering progress but also on the Japanese concept of ikigai sense of fulfilment and the humanist psychology associated with Victor Frankl the author's strikingly original approach to tax law pulls together new perspectives on a variety of current global concerns around taxation including the following social pressure on investors ethical supply chain digital economy and fair share of taxes profit shifting and the BEPS project transfer pricing the European Green Deal extractive industries transparency initiative tax effects of carbon credits promise of green hydrogen and executive compensation linked to ESG performance The analysis shows that when companies and tax professionals integrate ESG principles into their tax approach they align their contributions with a broad commitment to positive change because they strengthen both their reputational capital and societal impact and clearly distance themselves from the common toxic practices so widely excoriated in the tax literature The analysis will also empower tax professionals with the tools insights and mindset to leverage tax policies as catalysts for sustainable development tax as an instrument to impact behaviour This book serves as a practical guide for corporate executives and policymakers who seek to understand how ESG aligned tax practices affect public perception and stakeholder trust and thus assist them in crafting strategies that enhance brand reputation and credibility and create a positive impact on civil society worldwide

**Tax Reform Proposals** United States. Congress. Senate. Committee on Finance, 1986

**Natural Resources as Capital** Larry Karp, 2017-10-27 An introduction to the concepts and tools of natural resource economics including dynamic models market failures and institutional remedies This introduction to natural resource economics treats resources as a type of capital their management is an investment problem requiring forward looking behavior within a dynamic setting Market failures are widespread often associated with incomplete or nonexistent property rights complicated by policy failures The book covers standard resource economics topics including both the Hotelling model for nonrenewable resources and models for renewable resources The book also includes some topics in environmental economics that overlap with natural resource economics including climate change The text emphasizes skills and intuition needed to think about dynamic models and institutional remedies in the presence of both market and policy failures It presents the nuts and bolts of resource economics as applied to nonrenewable resources including the two period model stock dependent costs and resource scarcity The chapters on renewable resources cover such topics as property rights as an alternative to regulation the growth function steady states and maximum sustainable yield using fisheries as a concrete setting Other less standard topics covered include microeconomic issues such as arbitrage and

the use of discounting policy problems including the Green Paradox foundations for policy analysis when market failures are important and taxation Appendixes offer reviews of the relevant mathematics The book is suitable for use by upper level undergraduates or with the appendixes masters level courses     The Encyclopedia of Taxation & Tax Policy Joseph J. Cordes, Robert D. Ebel, Jane Gravelle, 2005 From adjusted gross income to zoning and property taxes the second edition of The Encyclopedia of Taxation and Tax Policy offers the best and most complete guide to taxes and tax related issues More than 150 tax practitioners and administrators policymakers and academics have contributed The result is a unique and authoritative reference that examines virtually all tax instruments used by governments individual income corporate income sales and value added property estate and gift franchise poll and many variants of these taxes as well as characteristics of a good tax system budgetary issues and many current federal state local and international tax policy issues The new edition has been completely revised with 40 new topics and 200 articles reflecting six years of legislative changes Each essay provides the generalist with a quick and reliable introduction to many topics but also gives tax specialists the benefit of other experts best thinking in a manner that makes the complex understandable Reference lists point the reader to additional sources of information for each topic The first edition of The Encyclopedia of Taxation and Tax Policy was selected as an Outstanding Academic Book of the Year 1999 by Choice magazine Publisher s website     **Encyclopedia of Energy, Natural Resource, and Environmental Economics** ,2013-03-29 Every decision about energy involves its price and cost The price of gasoline and the cost of buying from foreign producers the price of nuclear and hydroelectricity and the costs to our ecosystems the price of electricity from coal fired plants and the cost to the atmosphere Giving life to inventions lifestyle changes geopolitical shifts and things in between energy economics is of high interest to Academia Corporations and Governments For economists energy economics is one of three subdisciplines which taken together compose an economic approach to the exploitation and preservation of natural resources energy economics which focuses on energy related subjects such as renewable energy hydropower nuclear power and the political economy of energy resource economics which covers subjects in land and water use such as mining fisheries agriculture and forests environmental economics which takes a broader view of natural resources through economic concepts such as risk valuation regulation and distribution Although the three are closely related they are not often presented as an integrated whole This Encyclopedia has done just that by unifying these fields into a high quality and unique overview The only reference work that codifies the relationships among the three subdisciplines energy economics resource economics and environmental economics Understanding these relationships just became simpler Nobel Prize Winning Editor in Chief joint recipient 2007 Peace Prize Jason Shogren has demonstrated excellent team work again by coordinating and steering his Editorial Board to produce a cohesive work that guides the user seamlessly through the diverse topics This work contains in equal parts information from and about business academic and government perspectives and is intended to serve as a tool for unifying and systematizing research and

analysis in business universities and government      **Energy Taxation** National Research Council (U.S.). Committee on Energy Taxation,1980      **Philosophical Foundations of Tax Law** Monica Bhandari,2017 This collection brings together major themes and difficult questions in the philosophical foundations of tax law It allows the reader to consider how tax systems should move forward in the modern world with a sound philosophical basis to provide the practical tax system that the state requires and citizens deserve      *A Sales Tax for Alberta* Robert L. Ascah,2022-06-03 The days of buoyant capital investment jobs and wealth are passing Alberta by as the boom and bust cycle runs its course and the global climate crisis becomes more acute As the province scrambles to boost the dying oil economy and curb spending one solution is all but ignored a sales tax In this collection Alberta scholars and policy experts map out why and how a provincial sales tax can and should be implemented They examine energy revenues household incomes and political support as well as opportunities for improving democracy and reducing the volatility of government revenues Finally this volume offers recommendations on structuring a consultative review process to improve Alberta s long term fiscal sustainability Contributions by Ergete Ferede Ian Glassford Kenneth J McKenzie Melville McMillan Elizabeth Smythe and Graham Thomson

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