## **Reading Assignment for First Class**

Monday, August 27, 2018

## Climate Change: The Power of Taxes Professor Milne

Before class, please read:

Handbook of Research on Environmental Taxation pp. 15-29

Course Pack pp. 1-74

A note about the reading:

The pages in the *Handbook of Research on Environmental Taxation* will introduce you to the basic principles and vocabulary of environmental taxation.

The reading in the *Course Pack* will help set the context for the seminar by addressing three topics:

- 1. The current US position on its commitment to reducing greenhouse gas emissions within the international context (pp 1-35).
- 2. The sources of greenhouse gas emissions in the US (pp. 36-53). These pages from the EPA's Greenhouse Gas Inventory contain a substantial amount of data. Focus on the types greenhouse gas emissions in the US, their sources, and their relative contributions to total emissions.
- 3. Basic structure of the federal tax system (pp. 54-71). These pages will introduce you to some tax concepts in the event that you have not studied taxation and can serve as a resource during the semester.