



Energy Tax Policy: An Economic Analysis

By Salvatore Lazzari

Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This report provides background on the theory and application of tax policy as it relates to the energy sector, particularly with respect to the theory of market failure in the energy sector and suggested policy remedies. Economic theory suggests that producers of energy-related minerals be taxed no differently than non-mineral producers: Exploration and development costs and other investments in a deposit (including geological and geophysical costs and delay rentals) should be capitalized. In general, competitive mineral producers subject to a pure income tax would not exploit resources as fast (compared with the rate of exploitation under the present system of subsidies). Over the longer term, depletion of fossil fuels and mineral resources leads to higher real energy prices, which would eventually promote the optimal amount of investment in energy efficiency and alternative fuels supply.

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