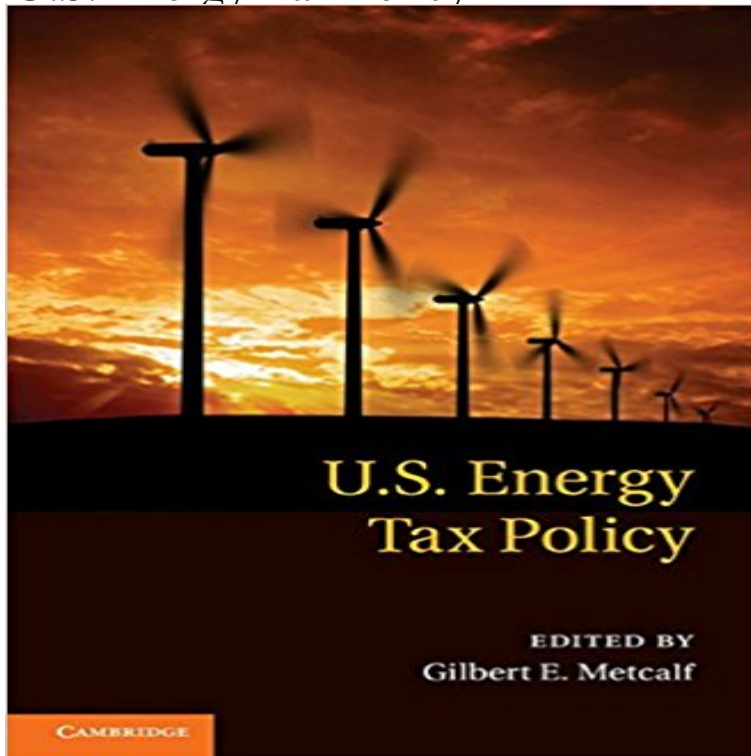


## U.S. Energy Tax Policy



The United States faces 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? This book brings together leading tax scholars to answer this question. 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. Scholars and policymakers alike will appreciate the incisive analysis and discussion of critical issues that are part of the twenty-first-century energy challenge.

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