

33 – Covid-19 and Urban Mobility: has the Time Come for a Paradigmatic Shift? The Potential of Environmental Tax Policies in the Post Pandemic Age

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The pandemic opened new challenges for urban mobility, modifying citizens' habits in ways that are not always favourable to the environment. Physical distancing risks limiting collective transports in favour of private mobility with significant negative consequences in terms of air pollution and urban congestion. However, pandemic could act as a catalyst for a breakthrough on urban transports if public policies will be able to guide and stimulate the diffusion of environmentally friendly alternatives. Recent studies state that renewables energies are almost cheaper than fossil fuels in large parts of the world and this is one of the reasons why the shift to low emissions cars could be more easily implemented. Moreover new forms of mobility and micro-mobility are key elements of the post covid-19 transport strategy, if properly regulated and supported. In this sense, many European countries, including Italy, provide tax incentives for the purchase of electric bikes or scooters. Tax policies that will be adopted in the coming months at all levels of government – municipalities, regions, states and European Union - will determine decisively whether the unsustainability of the transport system will increase or, instead, if this will be a good opportunity to change and accelerate the right transition to more sustainable transport patterns. It would be a terrible mistake to use fiscal measures to mitigate the economic and social effects of the covid-19 leaving the climate crisis unresolved, because we will no longer have time to solve it. National governments and European Union should not squander this opportunity. This contribution aims at assessing how the pandemic is changing mobility choices, what taxation can do to avoid environmentally harmful practises and incentive more sustainable habits in transport sector in the post-pandemic age, and if these new forms of mobility will have implications on transport tax system. Its principles will have to take into account the need to recover government revenues to refund public debt without betraying policies goals like smart and clean mobility.

Biographical note

Marina Bisogno obtained a double degree Ph.D. in Tax Law with Doctor Europaeus certificate at the University of Naples Federico II and the University of Paris 1 Panthéon-Sorbonne. She is assistant professor in Tax Law at the University of Naples Federico II and fully qualified lawyer. Her principal line of research concerns environmental taxation from a legal perspective. She is member of some research projects on environmental matter and she is author of various publications in the area of taxation.