

## 65 – Incentive Tax Policies in Solar Energy as a Sustainable Alternative for Brazil in the Post-Covid-19 Era

Germana Parente Neiva Belchior, Iasna Chaves Viana, Natallie Alves de Almeida

The climate changes experienced today are the result of the anthropocentric and utilitarian behaviors and the use of natural resources. Due to the necessary use of energy, associated with fossil fuels, oil and natural gas, especially the production of carbon dioxide (CO<sub>2</sub>), the environment has suffered devastating impacts. The decarbonisation of the economy and the inputs to be used by man are necessary for the purpose of sustainability of life and protection of the environment. In this perspective, environmental taxation presents itself as an essential instrument in the search for the realization of Brazilian constitutional interests, when the legal system will act in an integrated and systemic way, using sustainability as a parameter for national development. The research has a qualitative nature and uses bibliographic and documentary sources, using the deductive method. In the current pandemic moment, attention is focused on health and the economy, which are proposed exactly in that order. The solar energy sector can contribute greatly to the recovery of the post-Covid-19 economy, which will require a lot of attention under which premises it will be rebuilt. The generation of solar energy is one of the most dynamic sectors under the economic approach and which should contribute greatly in the recovery phase. Furthermore, those who produce solar energy help to reduce energy demand based on non-renewable sources, generating jobs and income, in addition to improving the health of the planet. The main objective of the research is to investigate how and to what extent the policies of fiscal incentives in solar energy can contribute to the reconstruction of the concept of environmental sustainability and to the post-pandemic moment in Brazil. In light of the challenges faced in a post-pandemic moment, it is possible to say that life will have more value, which runs through the idea of reevaluating priorities and conjectures for maintaining human life. With this, a re-reading of the importance of the environment in which society is inserted is necessarily important: that is essential for human life. The propulsion of solar energy, therefore, finds ample space for debate and to increase the economy. A new perspective of an integrated order of public policies of fiscal incentives in solar energy for environmental protection must be implemented for the use of the Brazilian energy potential.

### Biographical note

Master in Law from Centro Universitário 7 de Setembro (UNI7/CE). Specialist in Tax Law from the Brazilian Institute of Tax Studies (IBET). Graduated in Law from the Federal University of Ceará (UFC/CE) and graduated in Administration from the State University of Ceará (UECE). Research groups, registered with CNPQ, in which it operates: Environmental Taxation (UFC/CE) and Ecomplex: Law, Complexity and Environment (UNI7/CE). Teacher and Lawyer. E-mail: iasnaviana@yahoo.com.br.