

01 – Tax Policies for Clean Manufacturing: Implementing the Green New Deal

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The “Green New Deal” (GND) resolution proposed in the United States Congress “recogniz[es] the duty of the Federal Government to create a Green New Deal.” The GND resolution presents several goals, including achieving “net- zero greenhouse gas emissions through a fair and just transition for all communities and workers,” investment in “infrastructure and industry . . . to sustainably meet the challenges of the 21st century,” and the creation of “millions of good, high-wage jobs.” The resolution contemplates “spurring massive growth in clean manufacturing in the United States and removing pollution and greenhouse gas emissions from manufacturing and industry as much as is technologically feasible, including by expanding renewable energy manufacturing and investing in existing manufacturing and industry.” While reasonable minds can differ about the merits of the GND, it presents an excellent opportunity to consider how the United States’ manufacturing sector could be remade to meet environmental goals. This Article will assess the effect of the existing tax system on the specific goals of the GND outlined above and consider what changes could be made to encourage clean manufacturing in the United States. The Article will also consider how tax changes could move the economy towards another of the GND’s goals: income equality.

Biographical note

Roberta Mann is the Mr. & Mrs. L.L. Stewart Professor of Business Law at the University of Oregon. She has been an enthusiastic participant at GCET conferences for many years.