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CRS Report for Congress: Energy Tax Policy: August 23, 2002 - Ib10054 (Paperback)

By Salvatore Lazzari

Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.Historically, federal energy tax policy promoted the supply of oil and gas. However, the 1970s witnessed 1) a significant cutback in the oil and gas industry s tax preferences, 2) the imposition of new excise taxes on oil, and 3) the introduction of numerous tax preferences for energy conservation, the development of alternative fuels, and the commercialization of the technologies for producing these fuels (renewables such as solar, wind, and biomass, and non-conventional fossil fuels such as shale oil and coalbed methane). The Reagan Administration, using a freemarket approach, advocated repeal of the windfall profit tax on oil and the repeal or phase-out of most energy tax preferences -- for oil and gas, as well as alternative fuels. Due to the combined effects of the Economic Recovery Tax Act and the energy tax subsidies that had not been repealed, which together created negative effective tax rates in some cases, the actual energy tax policy differed from the stated policy. The Bush and Clinton years witnessed a return to a much more activist energy tax policy, targeted, as in...



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