

1 [Urging Enactment of a Revenue-Neutral Carbon Tax]

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3 **Resolution urging the United States Congress to enact a revenue-neutral carbon tax.**

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5 WHEREAS, The Intergovernmental Panel on Climate Change (IPCC) has stated in its  
6 recently released 5th Assessment Report, *Climate Change 2013: The Physical Science Basis*,  
7 that “Warming of the climate system is unequivocal,” and “It is extremely likely that human  
8 influence has been the dominant cause of the observed warming since the mid-20th century;”  
9 and

10 WHEREAS, In May of 2013, the global atmospheric concentration of CO2 reached 400  
11 parts per million—the highest level in the last 800,000 years; and

12 WHEREAS, In May of 2014, two separate scientific papers were published in the  
13 journals *Science* and *Geophysical Research Letter* that documented dramatic retreats of  
14 Antarctic glaciers and predicted that large-scale destruction of the West Antarctic ice sheet  
15 was likely now inevitable and would lead to sea level rises of ten feet or more; and

16 WHEREAS, The 2004 *Climate Action Plan for San Francisco* found that continued  
17 warming of the atmosphere would cause San Francisco to experience flooding; threats to City  
18 infrastructure, the sewage system, Bay wetlands, and marine life; as increased asthma and  
19 respiratory illness due to higher ozone levels; increased insurance and mitigation costs; and  
20 negative impacts to the fishing and tourism industries; and

21 WHEREAS, Conservative estimates by the world’s climate scientists state that to  
22 achieve climate stabilization and avoid cataclysmic climate change, emissions of greenhouse  
23 gases (GHGs) must be brought to 80% below 1990 levels by 2050; and

24 WHEREAS, The Global Warming Solutions Act of 2006 commits the State of California  
25 to reduce greenhouse gas emissions to 1990 levels by 2020, and the Governor’s Executive

1 Order S-3-05 further calls on the State establishes as State policy to reduce greenhouse gas  
2 emissions 80% below 1990 levels by 2050; and

3 WHEREAS, The City and County of San Francisco Board of Supervisors adopted  
4 Resolution No. 158-02 committing the City and County of San Francisco to a greenhouse gas  
5 emissions reductions goal of 20% below 1990 levels by the year 2012; and

6 WHEREAS, Under Resolution No. 158-02, the Mayor and Board of Supervisors of the  
7 City and County of San Francisco actively support the Kyoto Protocol; and

8 WHEREAS, The failure of the world's nations to ratify the Kyoto Protocol or any other  
9 meaningful climate regulations combined with escalating impacts of climate change  
10 demonstrate that broader, more powerful policies are needed to supplement local and  
11 regional efforts to reduce emissions; and

12 WHEREAS, Presently the environmental, health, and social costs of carbon emissions  
13 are not included in prices paid for fossil fuels, but rather these externalized costs are borne  
14 directly and indirectly by all Americans and global citizens; and

15 WHEREAS, To begin to correct this market failure, Congress can enact a national  
16 carbon tax on fossil fuels, based on the amount of CO2 the fuel will emit when burned; and

17 WHEREAS, For efficient administration, fossil fuels can be taxed once, as far upstream  
18 in the economy as practical, or at the port of entry into the United States; and

19 WHEREAS, A national, revenue-neutral carbon tax starting at a relatively low rate and  
20 increasing steadily over future years is a market-based solution that would minimally disrupt  
21 the economy while sending a clear and predictable price signal to businesses to develop and  
22 use non-carbon-based energy resources; and

23 WHEREAS, The Citizens' Climate Education Corporation (CCEC) contracted a third  
24 party, Regional Economic Modeling, Inc. (REMI) to do a nation-wide macroeconomic study on  
25 the impact of a revenue-neutral carbon tax; and

1           WHEREAS, REMI's study predicted that, after 10 years, a revenue-neutral carbon tax  
2 would lead to a decrease in CO2 emissions by 33 percent, an increase in national  
3 employment of 2.1 million jobs, and an average monthly dividend for a family of four of \$288;  
4 and

5           WHEREAS, Border adjustments—carbon content-based tariffs on products imported  
6 from countries without comparable carbon pricing, and refunds to our exporters of carbon  
7 taxes paid—can maintain the competitiveness of U.S. businesses in global markets; and

8           WHEREAS, A national carbon tax can be implemented quickly and efficiently, and  
9 respond to the urgency of the climate crisis, because the federal government already has in  
10 place mechanisms, such as the Internal Revenue Service, needed to implement and enforce  
11 the tax, and already collects taxes from fossil fuel producers and importers; and

12           WHEREAS, A national carbon tax would make the United States a leader in mitigating  
13 climate change and in the clean energy technologies of the 21st Century, and would  
14 incentivize other countries to enact similar carbon taxes, reducing global CO2 emissions  
15 without the need for complex international agreements; now, therefore, be it

16           RESOLVED, That the Board of Supervisors of the City and County of San Francisco  
17 urges the United States Congress to enact without delay a tax on carbon-based fossil fuels;  
18 and, be it

19           FURTHER RESOLVED, That the tax should be collected once, as far upstream in the  
20 economy as practical, or at the port of entry into the United States; and, be it

21           FURTHER RESOLVED, That the tax rate should start low and increase steadily and  
22 predictably, to achieve the goal of reducing U.S. CO2 emissions to 10% of 1990 levels by  
23 2050; and, be it

1 FURTHER RESOLVED, That all tax revenue should be returned to households to  
2 protect low and middle income Americans from the impact of rising prices due to the tax; and,  
3 be it

4 FURTHER RESOLVED, That the international competitiveness of U. S. businesses  
5 should be protected by using carbon content-based border tariffs and tax refunds.  
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City and County of San Francisco

Tails

Resolution

City Hall  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

File Number: 140930

Date Passed: September 09, 2014


Resolution urging the United States Congress to enact a revenue-neutral carbon tax.

September 09, 2014 Board of Supervisors - ADOPTED

Ayes: 11 - Avalos, Breed, Campos, Chiu, Cohen, Farrell, Kim, Mar, Tang, Wiener and Yee

File No. 140930

I hereby certify that the foregoing Resolution was ADOPTED on 9/9/2014 by the Board of Supervisors of the City and County of San Francisco.

  
Angela Calvillo  
Clerk of the Board


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Unsigned

Mayor

\_\_\_\_\_  
9/19/14

Date Approved

I hereby certify that the foregoing resolution, not being signed by the Mayor within the time limit as set forth in Section 3.103 of the Charter, or time waived pursuant to Board Rule 2.14.2, became effective without his approval in accordance with the provision of said Section 3.103 of the Charter or Board Rule 2.14.2.

  
Angela Calvillo  
Clerk of the Board