

Climate Change: The Power of Taxes (Mondays at 3:35)

Professor Janet Milne

First Class Assignment—Monday, August 25, 2025

Before class, please read the following material in *Canvas Module 1*:

J. Milne, *Chapter 1, Environmental Protection Meets Taxation*, in ADVANCED INTRODUCTION TO ENVIRONMENTAL TAXATION (draft chapter)—including *Figure 1.1* (a separate document).

Joint Committee on Taxation, *Overview of the Federal Tax System as in Effect for 2024* (May 23, 2024), pp. 26-27, 32, 34, 38.

J. Milne, *Storms Ahead: Climate Change Adaptation Calls for Resilient Funding*, 39 VT. L. REV. 819 (2015).

This class will introduce you to the ideas behind environmental taxation and its place within the US federal tax system. It will use the challenge of funding climate change adaptation to start thinking about how taxes in the US might intersect with climate change challenges.