

Dear New York State Climate Action Council,

Thanks for all your work preparing this thorough and well-considered draft scoping plan, and thanks for the chance to comment on it. I'd like to suggest a few changes to help reduce carbon emissions more effectively. References to support each suggestion are at the bottom of this letter.

1) End State Fossil-Fuel Subsidies.

According to the Natural Resources Defence Council, New York State wastes over \$1.5 billion per year on fossil-fuel related tax breaks, credits, and refunds. The Scoping Plan needs to clearly advocate revising the state tax codes to reduce or eliminate all such subsidies. The draft Scoping Plan suggests adding various new climate-friendly tax breaks, but we also need to get rid of the climate-hostile tax breaks already in effect. As an example of how to do this, please consider State Senator Liz Krueger's proposed legislation (S. 4816) to eliminate about \$300 billion of fossil-fuel tax breaks. I hope your Scoping Plan will propose eliminating more or all of them.

2) Prohibit Local Single-Family Zoning and Minimum Parking Requirements.

The draft Scoping Plan wisely advocates developing model "smart growth" zoning codes and helping local governments implement them. It should also advocate state-level prohibitions against local sprawl-inducing regulations such as minimum-parking requirements and single-family zoning. Because anti-housing NIMBYs have more influence on a local than a state level, they can often easily obstruct local "smart growth" reforms. That's why the state government needs to mandate these reforms in order to reduce sprawl and the carbon emissions it generates.

3) Implement a State-Level Carbon Tax with Income Tax Credit.

I'm glad the draft Scoping Plan considers a state-level carbon tax. I recommend implementing such a tax and returning equal shares of the funds to all state residents, possibly as an income tax credit. Since not much fossil fuel is produced within New York State, a carbon tax might be best implemented as a sales tax on fossil fuels, on carbon-intensive materials such as glass, paper, and steel, and on electricity (including imported electricity) generated using fossil fuels. Credits should be given for carbon capture and sequestration, and for fuels, materials, and electricity generated in other jurisdictions with their own carbon taxes. For a detailed analysis, see the Brookings Institute report on state-level carbon taxes (cited below).

Best wishes,
Leon Porter

References:

Marisa Guerrero and Rich Schrader, "Time to End New York's Fossil-Fuel-Related Tax Breaks," <https://www.nrdc.org/experts/marisa-guerrero/time-end-new-yorks-fossil-fuel-related-tax-breaks>

Noah Kazis, "New York's ideas for zoning reform offer many paths to tackling the housing crisis," <https://www.brookings.edu/blog/the-avenue/2022/01/31/new-yorks-ideas-for-zoning-reform-offer-many-paths-to-tackling-the-housing-crisis/>

Adele Morris, Yoram Bauman, and David Bookbinder, "State-level Carbon Taxes: Options and Opportunities for Policy Makers." PDF available at <https://www.brookings.edu/research/state-level-carbon-taxes-options-and-opportunities-for-policymakers/>