# Framework

## Libertarianism

#### Discourse is a side constraint on ethics, since A) we need logical justifications to believe that moral frameworks are true and B) only an argumentatively undeniable principle can proscribe universal norms.

Marian Eabrasu, Research fellow at the GRANEM (Angers University), A Reply to the Current Critiques Formulated Against Hoppe’s Argumentation Ethics, 03/13/2009, <https://mises.org/library/reply-current-critiques-formulated-against-hoppe%E2%80%99s-argumentation-ethics> ///AHS PB

Avoiding repetition, the choice to revisit a debate binds us to briefly present its intellectual roots. The idea of “performative contradiction” denotes an inconsistency between acting and saying. To utter a performative sentence is to make explicit what act one is performing. Paradigmatic cases of performatives involve saying something which, by the very act of saying itself, constitutes an act of the mentioned type (Searle 1969). For example, saying “I promise I will meet you at the movie” is a promise in itself. A performative contradiction occurs when the agent denies the conditions without which her action would not take place. This type of contradiction becomes obvious in verbal discourse when someone denies what it is required for her own speech. For example, it is absurd to say “there are no statements.” This statement contradicts its conditio sine qua non: a statement is required to say “there are no statements.” *Mutatis mutandis*, it is absurd to say: “I am not alive.” This statement contradicts another statement (“I am alive”) which is a *conditio sine qua non* to formulate the former statement. Conversely, a person could not claim to be dead without contradicting the very fact that she has to be alive for saying “I am dead.” This argument was used for the very first time by Aristotle in the book Г of *Metaphysics*. Aristotle uses this argument for justifying the necessity of the principle of non-contradiction. But even this can be demonstrated to be impossible, in the manner of a refutation, if only the disputant says something. If he says nothing, it is ridiculous to look for a statement in response to one who has a statement of nothing, in so far as he has not; such a person, in so far as he is such, is similar to a vegetable. By ‘demonstrating in the manner of a refutation’ I mean something different from demonstrating, because in demonstrating one might be thought to beg the original [question], but if someone else is cause of such a thing it must be refutation and not demonstration. In response to every case of that kind the original [step] is not to ask him to state something either to be or not to be (for that might well be believed to beg what was originally at issue), but at least to signify something both to himself and to someone else; for that is necessary if he is to say anything. For if he does not, there would be no statement for such a person, either in response to himself or to anyone else. But if he does offer this, there will be demonstration, for there will already be something definite. But the cause is not he who demonstrates but he who submits; for eliminating statement he submits statement. Again, anyone who agrees to this has agreed that something is true independently of demonstration. First, then, it is plain that this at least is itself true, that the name signifies to be or not to be that everything was so-and-so and not so-and-so. [Aristotle *Metaphysics*, 1006a11–1006a28] To put it briefly, Aristotle argues that it is self-contradictory to deny the principle of non-contradiction. This is so because any statement that we want to communicate presupposes the non-contradiction principle. The Aristotelian argument is shared by most of the Scholastic authors. In his commentary of Aristotle’s *Metaphysics*, Thomas Aquinas ([1271–73] 1950, liber iv, lectiones 6–7) uses the concept of “retorsive argument” (*redarguitio elenchica*) for revealing the logical fallacy of rejecting a thesis which is presupposed *in actu exercito* i.e. in the course of the refutation. Performative contradiction initially formulated by Aristotle is extremely fashionable in logic, metaphysics and ethics. The *retorsive argument* is widely used and discussed by contemporary philosophers (Finnis 1977, 250; Isaye 1952; 1954, 205). *Performative inconsistence* (Boyle 1972) and *pragmatic auto-contradiction* (Mackie 1964; Passmore 1961, Chapter 4) are different names for the same argumentative process. However, this procedure of argumentation by performative contradiction became famous with Jürgen Habermas (1979; 1993) and Karl-Otto Apel (2001) which use it for justifying normative statements. The demonstration of performative contradictions in particular cases serves to refute skeptical counterarguments. Apel and I employ this method to discover universal pragmatic presuppositions of argumentation and to analyze their normative content. In this way I attempt to justify a principle of universalization as a moral principle. The initial intention is simply to demonstrate that moral-practical questions can indeed be decided on the basis of reasons. [Habermas 1993, 163] In the opinion of these authors, ultimate foundation is not possible by deduction but by transcendental reflection on the presuppositions of actual thought that cannot be denied without committing a performative self-contradiction. […] Such a foundation would require that we could show by transcendental reflection that together with our acts of thinking we also must indisputably presuppose a principle or some fundamental norms of morality. [Apel 2001, 45]

#### Trying to limit property right is a performative contradiction, since making an argument presupposes bodily ownership.

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Hoppe observes that “the right to self-ownership” is very similar with the statement “I am alive.” One has to be not only a living person but she has to be also a non-coerced self-owner in order to deny the right to self-ownership. Hence, Hoppe purports to show that denying the right to self-ownership is self-contradictory: Such property right in one’s own body must be said to be justified a priori. For anyone who would try to justify any norm whatsoever would already have to presuppose an exclusive right to control over his [their] body as a valid norm simply in order to say “I propose such and such.” And anyone disputing such right, then, would become caught up in a practical contradiction, since arguing so would already implicitly have to accept the very norm which he was [they where] disputing. [Hoppe 2006, 342] Were this argument valid, libertarianism would be the only theory of justice that can be justified. By libertarianism it is intended the normative set of propositions derived from the self-ownership axiom. “In effect, this argument supports the natural rights position of libertarianism as espoused by the other master thinker of the modern libertarian movement, Murray N. Rothbard—above all in his Ethics of Liberty” (Hoppe 2006, 340–41). Showing that only the self-ownership axiom can pass the test of performative contradiction, justifies the preference for it. Libertarianism should be preferred to any other theory of justice, because only libertarianism is non-contradictory. To be sure, this fact does not impede conflicts to arise or non-libertarian solutions to be provided. Hoppe’s argument shows only that it would be absurd (i.e., self-contradictory) to adopt a non-libertarian ethics: I demonstrate that only the libertarian private property ethic can be justified argumentatively, because it is the praxeological presupposition of argumentation as such; and that any deviating, non-libertarian ethical proposal can be shown to be in violation of this demonstrated preference. Such a proposal can be made, of course, but its propositional content would contradict the ethic for which one demonstrated a preference by virtue of one’s own act of proposition-making, i.e., by the act of engaging in argumentation as such. […] Likewise, non-libertarian ethical proposals are falsified by the reality of actually proposing them. [Hoppe 2006, 341] If libertarianism is the correct ethical theory, the foremost political implication which follows from this idea is anarchy. As simple as the solution to the problem of social order is and as much as people in their daily lives intuitively recognize and act according to the ethics of private property just explained, this simple and undemanding solution implies some surprisingly radical conclusions. Apart from ruling out as unjustified all activities such as murder, homicide, rape, trespass, robbery, burglary, theft, and fraud, the ethics of private property is also incompatible with the existence of a state defined as an agency that possesses a compulsory territorial monopoly of ultimate decision-making (jurisdiction) and/or the right to tax. [Hoppe 2006, 388]

#### Thus the standard is libertarianism: Prefer it:

#### [1] Actor Spec: Governments are not physical actors, but instead derive their authority from a group of people who have consented to follow a set of shared rules. This means it’s impossible for the state to force citizens to do things they don’t voluntarily want to since, if the citizen objected the government would no longer have the consent that gives it authority in the first place. The neg will say that existing in the state means that you give implicit consent but this is illogical since A) Just because you chose to obey the government in the past is irrelevant to the fact you are disobeying now and B) Consent must be explicitly given since there is a distinction between acting and not acting, as otherwise agents would be culpable for infinite contradictory omissions.

#### [2] Only a libertarian state can motivate agents to act according to its rules.

Bruno Verbeek, University of Leiden, Summarizes Naveson, Published in Liberty, Games and Contracts: Jan Narveson and the Defence of Libertarianism, Malcolm Murray (ed.). Ashgate, 2007. Pp. 273., <https://openaccess.leidenuniv.nl/bitstream/handle/1887/16519/Verbeek_Murray-Corrections.pdf?sequence=4> ///AHS PB

Narveson’s position can summed up in three fundamental claims. First, the justification of a political philosophy or indeed any normative ethical theory, requires contractarian foundations. All contractarians consider morality as the outcome of an agreement among relevant parties. More precise, moral norms are those rules that are agreed upon by agents in a suitably characterized bargaining situation. Contractarians share this starting point with other social contract theorists. However, contractarians differ from other social contract theories, like that of John Rawls, in that the latter treat such an agreement among rational agents as a heuristic instrument for identifying the content of morality. That is, authors like Rawls claim that moral norms are binding for reasons other than that they are agreed upon by agents in the original position. Narveson, like other contractarians, believes that agreement of some sort is necessary and sufficient for the normativity of such norms. (“Of some sort” because closer reading reveals that this social contract is not an actual agreement. Rather, it is “an agreement in the sense of a co-ordinated set of conditional dispositions”, see Narveson 1994.) The type of contractarianism that Narveson endorses is Hobbesian. Hobbesian contractarians hold that rational agents are primarily motivated to maximize what they regard as valuable. This could include many things, but among these self-interest figures prominently. Hobbesian contractarians regard morality as an answer to a problem. The problem is posed by what would happen under conditions of moral anarchy to rational creatures who are disposed to maximize their self-interest. Under such conditions, rational agents, who aim to maximize what they value, will compete with all means at their disposal for the scarce resources needed to realize this aim. Other agents will appear as actual or potential competitors and it is best to eliminate such competition as efficiently and effectively as possible. The result is a situation best modeled as an n-person prisoner’s dilemma, where a non-optimal equilibrium is realized. In such a situation, rational agents will realize that they can benefit each other. As Jan Narveson puts it, “first because we are vulnerable to the depredations of others, and second because we can all benefit from cooperation with others” (1988, 148). This will motivate the agents to start bargaining with the aim of arriving at an agreement to constrain this maximizing behavior and coordinate actions so as to benefit each other. Morality, for the Hobbesian contractiarian, is a form of self-imposed constraint – a rational constraint – on the pursuit of the maximization of value. Unlike Hobbes, Hobbesian contractarians do not regard morality as something that is enforced by a authoritarian state. Instead, the restrictions that morality poses on the unfettered pursuit of what one values are restrictions that rational agents can agree to in a rational bargaining process that aims to bring about an optimal mutually cooperative outcome. Moral constraints are those constraints it is rational to adopt provided others do so as well. The second fundamental claim of Narveson’s philosophy is that such Hobbesian contractarian starting points inevitably lead to a restricted list of rights and corresponding obligations that emphasize individual freedom. The corresponding political conclusion is that a legitimate state necessarily is a libertarian state. Narveson is a so-called right-libertarian (as opposed to left libertarians). Such libertarians typically argue for a small, non-authoritarian state in which basic liberties are rigorously respected, but nothing beyond this. As a consequence, right libertarians do not believe that the state has any business requiring citizens to support others beyond respecting the negative claim rights of others. The third claim of Narveson is typical for all right-libertarian political philosophy. In order to guarantee individual freedom, a legitimate state respects strong property rights and corresponding institutions (especially the market). That is to say, Narveson believes that individual freedom necessitates a robust respect for private property and the market.

#### [3] Actions gain value through consistency moral rules, not their consequences: A) Consequentialist ethics are incompatible with libertarianism since it would justify the state violating rights to achieve a desired end B) Induction is infinitely regressive, since every induction about the world is justified through a previous induction, which doesn’t prove what will happen in the future C) consequences always trigger more consequences, so determining the final consequence is impossible and D) Util can never call certain things always wrong, since the ends would decide in that particular instance.

#### Libertarianism affirms: A) Fossil Fuel subsidies are funded by taxes, which require the government to take the property of citizens. B) Fossil Fuels subsidies are form of the government interference in the free market, since the state creates artificially lower prices which interfere with free exchange and C) its impossible for the government to have a positive obligation.

# Offense

### Plan

#### The current U.S tax code incentivizes fossil fuel companies to write off operation costs they shouldn’t be able, allowing to line their pocket books while doing nothing to actually increase production

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For more than a century, the U.S. federal government has subsidized the production of fossil fuels through the tax code. These tax expenditures – amounting to de facto government spending – lower the cost of investment and increase the revenues from fossil fuel production. However, research shows that the subsidies do very little to increase U.S. fossil fuel production, because the impact of subsidy use on investment decisions depends on other factors such as technological improvements in oil and gas drilling, shifts in energy demand in the global energy market, production decisions by the Organization of the Petroleum Exporting Countries, and unsettling political events in the Middle East. Without achieving much, if any, useful economic impact, fossil fuel subsidies are transferring about $4 billion annually from the pockets of taxpayers into those of fossil fuel producers. How Subsidies Benefit Fossil Fuel Companies Special accounting rules plus numerous subsidies allow the oil and gas industry to profit at the expense of U.S. taxpayers, much more than other industries are able to do. Energy firms are able to expense so-called intangible drilling costs for inputs such as cement or drilling fluids, instead of depreciating them (that is, accounting for their loss of value) over the lifetime of wells. This policy differs from the rules that cover most other capital investments in America. When oil and gas firms expense these costs instead of depreciating them over the life of wells, they reap benefits based on the difference between the expensed costs and the present value of gradually writing off costs over the project lifetime. Since 1926, firms have had the choice of using cost depletion – writing off the initial costs of acquiring an oil and gas field over that field’s production lifetime – or percentage depletion – deducting a percentage of revenues from oil and gas sales – to reduce their tax liabilities. While the former is consistent with standard depreciation practices for other industries, the latter may have little to no relationship to actual project costs because revenues reflect crude oil prices, which are driven by the oil market. When firms choose percentage depletion – which is more generous to oil and gas producers when oil prices are high, due to higher revenues – they enjoy a subsidy relative to standard tax depreciation rules. In more recent decades, fossil fuel producers have also enjoyed a variety of other subsidies. Under the manufacturing tax deduction established in 2004, oil and gas producers may claim a 6% deduction and coal producers a 9% deduction of taxable income of hydrocarbon production, despite the fact that it is not a manufacturing activity. The enhanced oil recovery tax credit increases revenues from production that recovers crude oil and natural gas from older, more depleted oil and gas fields. Unlike percentage depletion, this subsidy becomes less generous – and declines to zero – when oil prices are high (because the credit decreases as prices increase).

#### Thus the Plan. The United States federal government ought eliminate fossil fuel subsidies in the US tax code, as outlined by Aldy 13.

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This proposal calls for eliminating twelve provisions in the U.S. tax code that deliver tax preferences for oil, gas, and coal production activities. Table 5-1 lists the twelve provisions and their estimated ten-year revenue score from the FY 2013 budget proposal from the Obama administration (OMB 2012). These tax provisions effectively reduce the cost to drill or mine for fossil fuels by allowing firms to expense in the current year various costs instead of depreciating them over the economic life of the project and to deduct costs and claim tax credits for specific activities (several of which are not operational at today’s high oil prices). Three oil and gas provisions—expensing intangible drilling costs, the section 199 domestic-manufacturing tax deduction for oil and gas, and percentage depletion for oil and gas wells— represent 89 percent of the fiscal benefits from eliminating fossil fuel subsidies. The expensing of intangible drilling costs permits an oil and gas producer to expense instead of depreciate over the economic life of the well the costs that are associated with elements of a drilling project that do not have scrappage value. The domestic manufacturing tax deduction for oil and gas is a version of a broader tax deduction that is intended to support domestic manufacturing activities. Of course, oil and gas production are not manufacturing activities, and one cannot relocate a hydrocarbon field to another country as one could with a manufacturing facility. Finally, the percentage depletion for oil and gas wells allows small producers to deduct a percentage of their revenues in lieu of (and in excess of) costs as a basis for depreciation (or, as referred to in the context of exhaustible resources, depletion). Budget Impact Eliminating the fossil fuel subsidies under this proposal would deliver approximately $41.4 billion in greater revenues to the U.S. Treasury over a ten-year period, according to the FY 2013 budget proposal by the Obama administration (OMB 2012). Again, this figure may be a low estimate of the revenue gains from eliminating these subsidies, as domestic oil production has increased in recent years, reversing a trend of declining production for most of the past four decades. Some analysts project that U.S. oil production could double over the next decade. If this doubling were to occur, then the magnitude of the federal tax expenditures subsidizing oil development and production could easily exceed the estimates in table 5-1, which reflect much-more-modest projected changes in oil production over time.

**Tax subsidies do nothing to actually increase fossil fuel production, while wasting a massive amount of money. Absent a real DA why these subsidies are good, you should vote aff because of a multibillion dollar opportunity cost.**

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Economic analyses reveal that these subsidies are simply increasing profits for oil and gas firms, without encouraging job creation or higher oil production. According to researchers at Resources for the Future, eliminating oil subsidies would only reduce U.S. oil production by 26,000 barrels per day – which amounts to a mere two weeks’ worth of output growth since 2008. Likewise, the Department of the Treasury estimates that a phase-out of all hydrocarbon tax preferences would cause a less than one-half of one percent decline in U.S. oil and gas output. In 2013 the National Research Council estimated that, even with the elimination of percentage depletion, domestic natural gas production would continue to increase over the next two decades, albeit at a modestly slower rate. Because these tax subsidies do not meaningfully affect production, they also do not stimulate job creation or lower prices for U.S.-produced oil, petroleum products, and natural gas. They simply deliver billions of dollars of extra profits to the firms claiming them without any benefit for consumers, workers, or national energy security.

### Advantage: Tax Reform

#### Getting rid of fossil fuel subsidies creates the political ground to cut corporate taxes.

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Several approaches could broaden political support for eliminating fossil fuel subsidies. First, the elimination of fossil fuel tax preferences could be paired with corporate tax reform that lowers the marginal tax rate on corporate income. This is generally consistent with a variety of proposals to clean up the corporate tax code—e.g., remove various deductions, tax credits, and other tax preferences—in exchange for a lower marginal rate. Even a modest reduction in the marginal rate and the elimination of these tax preferences would likely elicit support from major oil companies, since those companies benefit less than the smaller producers from the subsidies. Second, one could propose eliminating all energy subsidies, which would appeal to some deficit hawks; see EIA (2011) for a summary of energy subsidies. Of course, the support for clean-energy technologies delivers positive societal benefits in terms of cleaner air, and other policies—such as a carbon tax, a clean-energy standard, or other legislation that creates private-sector demand for these technologies— should be paired with this subsidy reform. Such a proposal would anticipate a likely challenge to subsidies for renewable and energy efficiency technologies, especially since these tax preferences have sunset provisions (unlike the fossil fuel subsidies) and thus require legislative action to sustain them every few years.

#### Additionally the economic benefit of eliminating subsidies, allows congress to cut taxes without raising the deficit.

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Eliminating fossil fuel subsidies could facilitate important national breakthroughs – such as infrastructure revitalization or comprehensive tax reform. Revenues recaptured from removing tax expenditures for oil and gas subsidies – about $40 billion over ten years – could be used to help finance much-needed new investments in repairing and modernizing America’s infrastructure. Alternatively, the recovered revenue could help Congress legislate lower tax rates on corporate or personal income without increasing the federal deficit. Politically speaking, any effective reform of the corporate tax code would likely have to include the across-the-board removal of many tax credits, deductions, or exemptions in exchange for a lower corporate income tax rates. All industries would have to give up breaks, including the fossil fuel industry.

### Advantage: Trump

### Advantage: Climate Change

<https://scholars.org/contribution/how-united-states-could-benefit-eliminating-ineffective-fossil-fuel-subsidies>

Returns to U.S. taxpayers from eliminating fossil fuel subsidies could be even more significant because American reforms could leverage similar reforms of fuel pricing in countries around the world. At the 2009 Pittsburgh summit where leaders from the world’s 20 largest developed and developing economies gathered to discuss policy issues, the United States spearheaded an agreement to phase out fossil fuel subsidies. Although this agreement continues to receive attention, progress in actually implementing it has been slow – in part because the U.S. Congress has failed to act on proposals to eliminate fossil fuel tax subsidies. Other nations are unlikely to act until America does, yet eliminating fossil fuel subsidies in the developing world – which typically support consumption through lower-than-market prices – would yield significant benefits for the United States as well as other countries. Global carbon dioxide emissions contributing to climate change could fall by 10%. At the same time, economic output could grow, as costly regulatory and market distortions are removed in developing economies.

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https://www.hamiltonproject.org/assets/legacy/files/downloads\_and\_links/THP\_15WaysFedBudget\_Prop5.pdf

Whereas the United States subsidizes fossil fuel production, most fossil fuel subsidies in the developing world support consumption by lowering prices below competitive market levels. The fossil fuel consumption subsidies in the developing world, approximately $500 billion per year, significantly exceed fossil fuel production subsidies, which are on the order of $100 billion, and fossil fuel subsidies globally result in increased consumption and hence higher prices. Eliminating global fossil fuel subsidies would yield significant economic, energy, and environmental benefits. Global oil consumption could fall by more than 4 million barrels per day, which would lower crude oil prices and benefit consumer nations like the United States. Global carbon dioxide emissions contributing to climate change would fall about 7 percent by 2020 and 10 percent (by more than 5 billion tons of carbon dioxide per year) by 2050 (International Energy Agency [IEA] 2012).

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First, AFFNs are amenable to framing using clear and simple language. Fossil fuels and associated infrastructure are readily understood by lay audiences. In contrast, concepts such as greenhouse gases, “2°C average warming”, and “350 ppm” are abstract, technical constructions not readily grasped by laypersons (Gauri [2012](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR28), 11). Moreover, the prohibitionary AFFNs with which I am concerned are straightforward deontological imperatives, whereas grasping climate change goals typically requires cognitively demanding forms of ethical reasoning, such as utilitarian calculation or the resolution of multiple conflicts among rights and duties (Green [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR30)). These features make the empirical and moral messages associated with AFFNs more intuitively plausible (e.g., “coal kills: no new coalmines!”).

Second, AFFNs ameliorate a major challenge faced by climate campaigners: the harms caused by climate change are causally complex and (perceived to be) remote from their cause in time and space (van der Linden et al. [2015](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR69)). The production, transport and consumption of fossil fuels, however, in addition to causing climate change, cause and are popularly associated with a range of other harms. These may include adverse local environmental, health and social impacts, corruption, repressive governance practices, human rights abuses, energy insecurity, and economic volatility. Most of these harms affect communities temporally and physically proximate to the cause and in a direct and causally obvious, often physical way. These features make the impacts of fossil fuel activities easier to understand, more intuitively morally wrong, more relevant to the everyday concerns and priorities of target audiences, more likely to trigger feelings of indignation among diverse groups, and ultimately more likely to motivate engaged forms of social movement participation, compared with the impacts of climate change.

Third, AFFNs personalize the causes of climate change, thus strengthening the intuitiveness of their moral wrongness and more readily triggering feelings of indignation, compared with a climate change frame. As Keck and Sikkink note, “problems whose causes can be assigned to deliberate (intentional) actions of identifiable individuals are amenable to advocacy network strategies [including political mobilization] in ways that problems whose causes are irredeemably structural are not” (Keck and Sikkink [1998](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR40), 27). One of the reasons that climate change is not psychologically salient is precisely that its cause is (perceived to be) structural: it is (commonly framed as) an unintentional side-effect of the everyday actions of billions of people. So understood, it lacks an identifiable causal agent intending the kind of wrongdoing that automatically violates our moral intuitions (Markowitz and Shariff [2012](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR50), 244). Anti-fossil fuel initiatives, by contrast, help to concentrate moral pressure on the largest culprits of climate change, which makes such initiatives more effective at inspiring public anger/indignation (McAdam [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR51), 204). Indeed, this is a key factor motivating AFFN entrepreneurship, especially the divestment movement (Gunningham [2017b](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR32), 378). As Bill McKibben has put it, “movements require enemies” and “the fossil-fuel industry … is Public Enemy Number One”, noting that just six of the largest listed oil and gas companies alone hold reserves that together “would use up more than a quarter of the remaining two-degree budget” (McKibben [2012](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR52), citing Carbon Tracker Initiative [2011](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR13)).

This concentration of moral pressure on fossil fuel companies is also an important means by which anti-fossil fuel campaigners can undermine their more powerful opponents. While activist groups cannot come close to matching the fossil fuel industry’s financial resources, its elite political relationships or its “structural” power in our fossil fuel-dependent global economy, they typically do enjoy considerable “discursive” and “symbolic” power, meaning battles over *ideas* and *legitimacy* tend to be less one-sided (Gunningham [2017b](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR32), 382–85; Ayling [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR5)). Moralized anti-fossil fuel frames therefore play to activists’ comparative advantage, threatening to stigmatize the fossil fuel industry in the eyes of the wider public (Ansar et al. [2013](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR3); Seidman [2015](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR64)) and to sap its legitimacy—a crucial intangible resource affecting its ability to realize its objectives (Ayling [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR5), 351).

To counter the mounting moral pressure and mitigate the risk of stigmatization, threatened industries tend to deploy “moral” counter-frames that attempt to justify their harmful practices, and this is exactly what the fossil fuel industry is now doing (Ayling [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR5), 358, 361; Jamieson [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR37); Seidman [2015](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR64), 1033). Yet the industry’s moral justifications are often transparently implausible, as with the coal industry’s public relations campaign that casts its objectives in moral terms of helping the world’s energy poor (e.g., Sheppard [2014](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR65)), and are thus easily debunked or parodied.[12](https://link.springer.com/article/10.1007/s10584-017-2134-6#Fn12) But the industry has also responded to the heightened moral pressure of anti-fossil fuel activism by doubling down on its use of more naked, instrumental forms of power. For example, political corruption and heavy-handed tactics to repress activist opposition have allegedly been deployed by proponents of the Keystone XL and Dakota Access Pipelines (Federman [2013](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR24); S. King [2016](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR43); Rainforest Action Network et al. [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR60), 52). Such tactics, in turn, further deplete the company/industry’s legitimacy, undermine its “moral” counter-frames, and further increase the likelihood of stigmatization.

Empirical evidence suggests that the framing resonance and awareness-raising potential of AFFNs is strong. Survey evidence about energy sources in the USA and Australia, for example, supports the claim that anti-fossil fuel frames are likely to be more resonant than generic climate change frames (Anonymous [2016](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR2); Ansolabehere and Konisky [2014](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR4); Kennedy [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR41); Lewis [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR46)), and in China, local air pollution (caused by fossil fuels) is one of the highest issues of public concern (Wike and Stokes [2016](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR71)). Case studies indicate the potential for proposed fossil fuel infrastructure to generate strong local opposition, conflict among opponents and proponents/supporters, and wider media attention (Bomberg [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR11); Cheon and Urpelainen [2018](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR14); Connor [2016](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR17); Connor et al. [2009](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR18), 501–3; Ordner [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR55)). The divestment movement, with its moralized anti-fossil fuel frame, has in a very short time, enhanced public discourse on climate change, increasing the traction of both anti-fossil fuel messages *and* more mainstream, liberal climate policy responses in public debate (Schifeling and Hoffman [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR63); see also Ayling and Gunningham [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR6); Gunningham [2017a](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR31), 317–19; Seidman [2015](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR64), 1030–34).

The concentration of moral pressure onto target companies/industries, discussed earlier, can also undermine the latter’s external relationships. Specifically, it can help to isolate them from private supporters and enabling institutions (e.g., sources of finance and cultural legitimacy) who may be more sensitive than fossil fuel companies themselves to the effects of such pressure on their own reputations, legitimacy and/or profits (Devers et al. [2009](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR21); King and Pearce [2010](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR44), 255–56). AFFNs arguably have strong potential to achieve such effects, primarily through targeting institutional investors and educational, religious and cultural institutions that enable or support fossil fuels (Ayling and Gunningham [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR6); Gunningham [2017b](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR32); Seidman [2015](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR64); and see, e.g., Rainforest Action Network et al. [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR60)).

Ultimately, effective political mobilization against fossil fuel industry targets can cause delays to or cancelations of planned projects, and can raise political and legal risks that interact with economic variables to affect the viability of projects—as campaigns against US coal-fired power stations, Canadian tar sands projects, and north American pipeline projects attest (Cheon and Urpelainen [2018](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR14); Sanzillo et al. [2014](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR62)). Such mobilization also has the potential to change electoral outcomes by shifting the composition of advocacy coalitions and altering public opinion, facilitating the (full or partial) institutionalization of specific movement goals into policy and/or enabling wider climate-energy policy shifts (Cheon and Urpelainen [2018](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR14); Schifeling and Hoffman [2017](https://link.springer.com/article/10.1007/s10584-017-2134-6#CR63)). These domestic outcomes, in turn, can strengthen global AFFNs (“no new oil pipelines”; “phase out coal” etc.).

## Underview

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Plan has no impact + big oil

https://www.hamiltonproject.org/assets/legacy/files/downloads\_and\_links/THP\_15WaysFedBudget\_Prop5.pdf

More important, the economic analyses of the impact of oil and gas subsidies show very little response in domestic production to these tax preferences. In one analysis of subsidy elimination, the estimated reduction in U.S. oil production would amount to about 26,000 barrels per day (Allaire and Brown 2009). This is quite modest considering the rapid growth in domestic oil production, which has grown, on average, each month by more than 30,000 barrels per day since January 2009. Thus, these tax subsidies do not meaningfully increase production, and as a result they do not stimulate job creation or lower U.S. oil, petroleum product, and natural gas prices. As largely inframarginal subsidies, they convey billions of dollars of benefits to the firms claiming them without an identifiable benefit for consumers or for the nation’s energy security.

The applicability of tax provisions varies between independent oil and gas producers and integrated companies (those that produce and refine hydrocarbons). While independents can expense all their intangible drilling costs, integrated firms may expense only 70 percent of these costs and must depreciate the balance over five years. The percentage-depletion provision applies only to properties that produce less than 1,000 barrels of oil equivalent per day. Furthermore, only independents may use percentage depletion; integrated firms must use cost depletion. As a result, major oil companies likely face a lower, but positive, effective tax rate than the marginal corporate income tax rate, while independents likely face a negative tax rate (Metcalf 2009).

Eliminating these tax preferences for fossil fuel development would improve the efficiency of the tax code with respect to capital investment. The current approach provides favorable incentives that skew investment toward fossil fuel development and away from other productive uses of capital. Moreover, the limits and restrictions on the use of several of these subsidies (such as percentage depletion) further skew investment and drilling activity away from the oil majors and toward smaller, independent oil and gas producers.

OR Tax plan has no impact

https://scholars.org/contribution/how-united-states-could-benefit-eliminating-ineffective-fossil-fuel-subsidies

Economic analyses reveal that these subsidies are simply increasing profits for oil and gas firms, without encouraging job creation or higher oil production. According to researchers at Resources for the Future, eliminating oil subsidies would only reduce U.S. oil production by 26,000 barrels per day – which amounts to a mere two weeks’ worth of output growth since 2008. Likewise, the Department of the Treasury estimates that a phase-out of all hydrocarbon tax preferences would cause a less than one-half of one percent decline in U.S. oil and gas output. In 2013 the National Research Council estimated that, even with the elimination of percentage depletion, domestic natural gas production would continue to increase over the next two decades, albeit at a modestly slower rate. Because these tax subsidies do not meaningfully affect production, they also do not stimulate job creation or lower prices for U.S.-produced oil, petroleum products, and natural gas. They simply deliver billions of dollars of extra profits to the firms claiming them without any benefit for consumers, workers, or national energy security.