Justice Oliver Wendell Holmes once said that taxes are the prices we pay for a civilized society. A carbon tax, if we ever get one, might turn out to be the price we pay for a sustainable planet. I'm not wedded to it as a tool for cutting carbon, and I don't think it would be sufficient by itself. But we shouldn't dismiss it too quickly just because it seems politically infeasible. As we've learned repeatedly in the past decade, the political winds can shift quickly and unpredictably. Given that today is Tax Day, it seemed to be a good time to raise the carbon-tax issue. Here are the top ten advantages of a policy tax:

1. **It's simpler and quicker to implement than the alternatives.** A tax is simpler than an emissions trading system and could be implemented more quickly than regulation of individual emitters or sectors. The easiest way to tax carbon would be to tax the fuel at point of sale to the emitter. It's not easy to produce or ship large quantities of fuel in secret, so monitoring is pretty straightforward.
2. **There's no filibuster.** A carbon tax could be adopted using the reconciliation procedure, so adopitng it would take only a bare majority in the Senate, not sixty percent.
3. **A carbon tax sits easily with state climate policies.** Unlike an emissions trading system or direct regulation of individual sources, it would not interfere with the ability of states to adopt additional policies.
4. **A carbon tax generates funds for valuable activities.** There are many important programs that deserve funding, including expansion of renewables, energy efficiency, climate adaptation, not to mention non-environmental programs. A carbon tax could be used to fund these, unless we decided to cut other taxes instead or refund the tax to individuals.
5. **It provides continual incentives to keep cutting emissions.** Once a firm has complied with a regulation limiting its emissions, it has no incentive to keep cutting emissions. With a carbon tax, there's always an incentive to do more.
6. **A carbon tax provides a way of controlling high-carbon imports.** One problem with reducing our own emissions is that it could just encourage other countries without emissions caps to sell their products here. Experts agree that the U.S. could impose a border adjustment (a//k/a carbon tariff) to prevent this.
7. **It helps promote equity.** Any emissions reduction scheme has the potential to increase energy prices for the poor, who can least afford to pay them. A carbon tax generates funds that can be used to offset this harm. Also, unlike

cap-and-trade, there's no need to worry that emissions trading might actually end up concentrating emissions, increasing air pollution in urban areas and impacting minority and poor communities.

8. **A carbon tax can be used to offset the effects of ill-advised tax cuts.** .Congress went into a tax-cutting frenzy in 2017, creating enormous deficits. A carbon tax could be used to help offset those cuts.
9. **It bypasses recalcitrant states.** Efforts to mandate or even inceltivize the use of renewable energy or storage will require the cooperation of state public utility commissions — that was one of the problems with Obama's Clean Power Plan. States have no role in implementing a carbon tax.
10. **A carbon tax can shape behavioral changes that reduce emissions.** Efforts to reduce energy use are hard to mandate, and energy efficient devices can result in greater use, undermining their energy saving benefits. A carbon tax could create a powerful incentive to conserve energy.
11. **There are no forms for you to fill out!** . Individuals won't have to do a thing to comply with the tax — only fossil fuel sellers. That may be the most important selling point as you're sending off your tax returns to the IRS.

There are downsides to a carbon tax, even apart from the question of political feasibility. That's why I'm not wedded to the idea. But there are enough positives to merit serious consideration.