# Just the Facts on Carbon Tax

Twelve Facts to Rebut Ecofiscal Canada's Ten Myths

Friends of Science Society

April 2, 2019

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# Executive Summary

Ecofiscal Canada has just issued a report on "10 Myths About Carbon Pricing in Canada." We respond with 12 facts.

1. **Climate change is the last on the list of priorities** for Canadians according to Ecofiscal's own poll conducted by Abacus Data (Feb. 2018)
2. **There is no open debate** on carbon taxes and climate policy. Canadian media does not support Freedom of Speech and Freedom of the Press on climate change.
3. **Extreme weather is unrelated to human influence** on climate or carbon dioxide concentrations.
4. **Carbon tax is not effective** in reducing carbon dioxide/GHG emissions.
5. **Carbon taxes hurt jobs and drive commerce and industry out-of-business or offshore.** In 2013, the EU industry minister said such energy policies were causing an 'industrial massacre'.
6. **Suggesting that a rebate (carbon dividend) is 'larger than carbon cost to families' is impossible math, deceptive and dishonest;** the rebate does not incorporate the incremental rise in cost of living as carbon taxes are applied to *everything*. "Tax 'em and bribe 'em with their own money."
7. **Canada one of the largest emitters?** Faulty logic. Where is the climate justice for the world's second largest, cold, vast, resource exporting nation?
8. **Elites versus the People** – tax-free/tax-exempt/tax-avoiding pension funds, sovereign wealth funds and union funds see you as their ATM for unfunded pension liabilities.
9. **Fair and Equal? Green billionaires have funded the climate 'crisis' campaign** for their own vested interests.
10. **A tax grab and more –** watch for the 'personal carbon *ration'*
11. **A cash grab by government** – with an alarming scope of income that could be larger than even income taxes!
12. **Not science-based – Carbon dioxide is not a control knob that can fine tune climate.** Therefore a carbon tax is unnecessary and irrelevant.

Now you may wonder why there is such a disparity of views. How can a group of highly qualified economists come to the Ecofiscal conclusion that supports carbon pricing – while another group of economists, scientists and Professional Engineers like Friends of Science Society reach a different conclusion?

The answer lies in the disconnect between the carbon tax 'as a market mechanism' and the grim reality of the *scope* of intended greenhouse gas (GHG) reduction targets. To many people, these are simply numbers to be reached – they are unaware of how deeply embedded the use of energy is in every aspect of modern life, or they falsely believe 'clean-tech' will solve the problem [the Apollo Fallacy[i]]. They don't realize that 'success' – in this case – would mean catastrophe for Canada.

Robert Lyman, Ottawa energy policy consultant, former public servant and diplomat, outlines the crux of the matter in this summary:

*Economists love carbon taxation because it is a market-based policy instrument, and thus, in their minds, more "economically efficient" than regulations and subsidy programs. They forget that such taxes are rarely, if ever, used as alternatives to regulations and subsidies - they just become redundant, costly add-ons.*

*But there is a far more important point. Taxes are just a policy instrument, and the instrument is nowhere near as important as the policy goal. The policy goal in the case of Canadian climate change policy is to reduce emissions by 30% from 2005 levels by 2030 and by at least 50% from 2005 levels by 2050. Canadian emissions were 704 megatonnes in 2016. To reach the 2030 target, they would have to decline by 192 megatonnes, and to reach the 2050 target they would have to decline by 338 megatonnes.*

*The entire emissions from transportation in 2016 were 173 megatonnes. So you could eliminate every car, SUV, truck, bus, aircraft, train and marine vessel in the country, and you still would not achieve the 2030 target. The 2050 target could not be attained if you eliminated all the transportation sources (173 Mt), all the heavy industry (81 Mt), and almost half the oil and gas operations (80 Mt out of 183 Mt). This is assuming zero growth in emissions due to economic or population growth.*

***How exactly, would you accomplish this by raising energy prices? You could only do so by raising them so high that you drove millions of people into bankruptcy and forced thousands of firms to cease operations and leave Canada. You won't hear any carbon tax advocate talking about that.***

That's what it means for the nation. And what does this mean for the working person or pensioner?

Belgian philosopher Drieu Godefridi explains the reasons behind the persistent Gilets Jaunes/Yellow Vests anti-carbon tax movement in France:

*This tax oppression mechanically condemns millions of formerly middle-class and working poor French people to a head-first plunge into poverty where they will no longer know how to pay for the necessities of life: heating, fuel, medical care, food.*

***It seems doubtful that the revolt of people is diminishing when the state progressively and aggressively confiscates the means of their subsistence, and finally their dignity.***[ii]

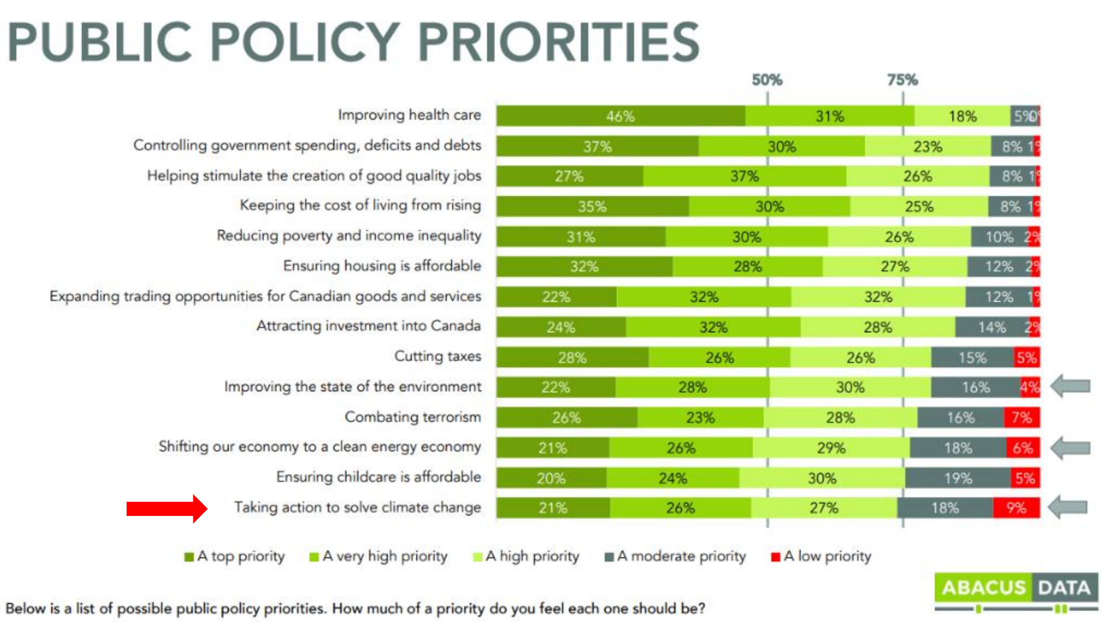
# FACT 1: Priority for Canadians?

## Climate Change is Last on the List

Ecofiscal Canada commissioned Abacus Data to survey Canadians about their priorities in Feb. 2018. Aside from being a 'push-poll', designed to get a 'right' answer, climate change was last on the list. [iii] The top five priorities by a very large margin were:

1. Improving public health care
2. Controlling government spending, deficits and debts
3. Helping stimulate the creation of good quality jobs
4. Keeping the cost of living from rising
5. Reducing poverty and income inequality

Carbon taxes detrimentally affect all of these. In BC, hospitals have been forced to pay millions in carbon taxes, taking funds away from public health care. In Ontario, coal phase-out and the introduction of wind and solar made power costs surge for hospitals, resulting in cuts to staff and care. In Alberta particularly, the carbon tax led to the province overturning federal legislation on coal phase-out, resulting in multi-billion-dollar lawsuits by the government against industry, scaring off investors.[iv] Alberta's carbon tax makes it that much harder for businesses to operate in a cold, land-locked province. Power prices will triple according to the AESO and TransAlta forecasts, meaning businesses will have a much harder time. The cost of living will rise; heat-or-eat poverty is already a 'thing.' Rich green cronies will benefit from 20-40-year renewables contracts that deliver little power and exponentially drive up power costs. The people will suffer in carbon serfdom.



# FACT 2: Open Debate?

## Canadian Media Does Not Support Freedom of Speech

Ecofiscal Canada claims that Canadians are having a debate about carbon taxes. This is untrue. Media outlets are influenced by activist institutional investors which are interfering in the Charter Rights of Freedom of the Press by leaning on major media like Rogers to push climate policy, carbon pricing, and promote the work of the Ecofiscal Commission (see below). [v] Rogers is one of the largest communications and media companies in Canada.[vi] The Toronto Star has a fixed policy that they will not debate climate change (the fundamental premise for carbon taxes) because they agree with an alleged 97% consensus on climate change that does not exist. [vii] Liberal MP Kent Hehr ran a poll asking if the taxpayer-funded CBC should block 'climate change deniers' from appearing on CBC as the BBC has done; taxpayer-funded CBC almost never talks to any people with dissenting view, just climate compliers. Now the Liberal federal government is planning to underwrite formerly independent press to the tune of $600 million/yr. **Pravda, anyone?**[viii]

A free and open debate in the media is crucial to setting sound public policy.

CBC found it astounding that a Friends of Science Society spokesperson discussed carbon taxes and coal phase-out implications at a Grande Prairie agricultural conference in January 2016. [ix] The fact that anyone could question these policies was headline news [x] when it should have been par for the course of open, civil debate. Recently, in the SNC Lavalin testimony of former Attorney General Jody Wilson-Raybould, it was revealed that Katie Telford of the Prime Minister's office could arrange for lots of favorable op-eds for her.[xi] How many such op-eds have been driven by the PMO on carbon taxes and climate hysteria, while dissenting views have been blocked or sidelined to 150 word "Letters to the Editor"? This backroom approach skews markets and the public conversation.

How much foreign-funded ENGO money has paid for 'native' advertising and op-ed coverage? [xii] How can citizens have a voice – how can there be open debate?

> *"We met with Rogers in June 2015 to follow-up on our climate change dialogue. In light of the upcoming Paris Climate Conference and negotiations on global climate policy,* ***we encouraged Rogers to take a leadership position by expressing public support for climate policy and carbon pricing in Canada****. We highlighted several initiatives, including* ***the work of the Ecofiscal Commission and CDP's Road to Paris commitments,*** *and the company indicated it would cons such opportunities. We discussed the progress industry and provincial governments are makin advancing climate policy."*[23]
>
> – NEI Investments [bold emphasis added]

NEI Investments has also *"engaged"* with the major banks of Canada.

# Fact 3: Extreme Weather?

## Unrelated to Human Influence on Climate of Carbon Dioxide ($CO_2$)

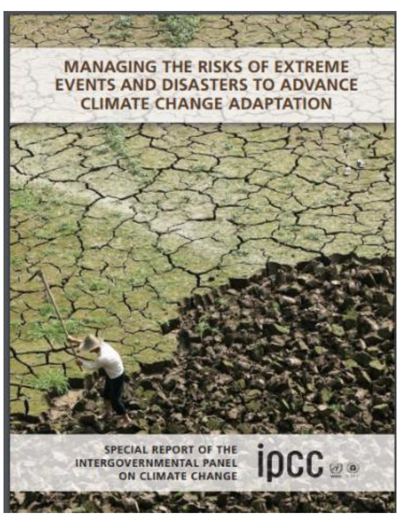
Ecofiscal Canada engages in the false and misleading *"Book of Revelations"* climate claims, writing an unsupported statement that *"New threats to our health and extreme weather are creating a new sense of urgency"* stating that *"These risks will get worse over time."* This is not supported by scientific evidence or research by the Intergovernmental Panel on Climate Change (Special Report on Extreme Weather). As Dr. Madhav Khandekar showed conclusively, extreme weather events are integral to climate and unrelated to carbon dioxide emissions.[1] CIA World Factbook shows Western nations have greatest life expectancy. Thanks to fossil fuel energy, modern medical miracles proliferate. What health risk?

Ecofiscal claim *"A debate based on poor information does a disservice to Canadians…"* and they also say, *"It can be difficult to separate fact from fiction."*

Ecofiscal's experts have not done their homework and are misleading Canadians.

Our largest trading partner, the US, is presently reviewing climate change science and policy. President Trump has pulled out of the Paris Agreement. Canadians should ask more questions and pay closer attention.

Recommended reading: *STATEMENT TO THE COMMITTEE ON NATURAL RESOURCES OF THE UNITED STATES HOUSE OF REPRESENTATIVES Hearing on Climate Change: The Impacts and the Need to Act*
*6 February 2019 Judith A. Curry Climate Forecast Applications Network*[xiii]




- the IPCC AR5 and SREX [Special Report on Extreme Weather] find little evidence that supports an increase in most extreme weather events that can be attributed to humans, and weather extremes in the U.S. were generally worse in the 1930's and 1950's than in recent decades.

*Dr. Judith Curry, US Senate Testimony Jan 16, 2014*

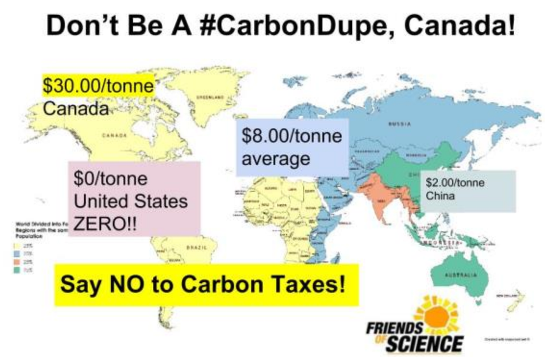
[1] https://youtu.be/Gcv8Mfcnpc0

# Fact 4: Carbon Tax Effective?

## NO. In this climate diplomacy era global fossil fuel consumption has risen 57%.

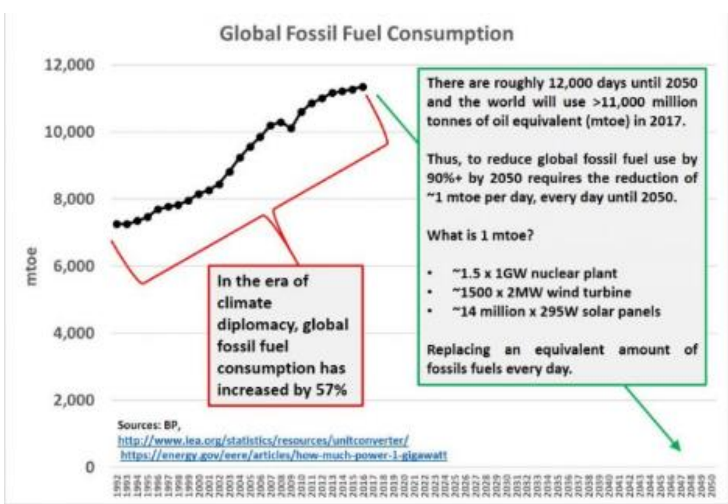


Ecofiscal claims a carbon tax is more effective than other government measures which involve regulatory controls. In 2017, Ottawa energy policy consultant, Robert Lyman, reported that economist Ross McKitrick had counted some 37-greenhouse gas (GHG) regulations, incentives, taxes and related instruments already in place in Ottawa.[xiv] Combined, Lyman reports that present provincial and federal (May 29, 2019) fuel taxes are \$170/t carbon tax equivalent! Ecofiscal claims a carbon tax won't affect consumer costs, wages, business or national competitiveness. We'd like to see their math.


As William Nordhaus, Ross McKitrick, Robert Lyman and numerous other economists agree, IF a carbon tax is imposed, THEN other regulatory GHG reduction legislation should be repealed. That is not happening. In fact, on top of the existing ~37 GHG reduction regulations, carbon tax is added on top of GST – Goods and Services Tax – a tax on a tax.

Ecofiscal claim that a carbon tax is at work in some 46 jurisdictions. **Clearly it is not working as global demand for fossil fuels has skyrocketed in the age of 'climate diplomacy.' <u>Norway's stringent carbon tax resulted in only a 2% reduction in emissions</u>.**[xv]




*Source: Roger Pielke, Jr.*

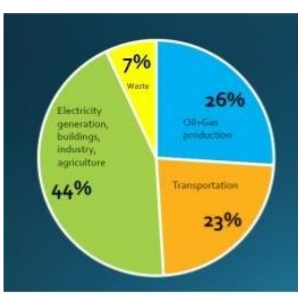
As there presently is no replacement for the portable, power dense forms of hydrocarbon energy from oil, natural gas and coal, carbon taxes will especially burden any country that is vast, cold, and sparsely populated, like Canada; it will damage the economy of any resource and energy exporting country, like Canada. **Carbon tax for Canada is a burden with no benefit**.

# Fact 5: Hurts jobs?

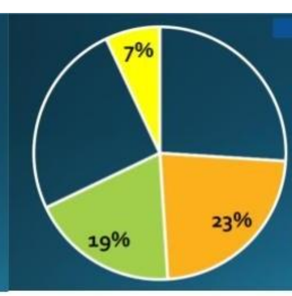
## Yes. Hurts entire economies.

In May 2017, Friends of Science Society hosted Ottawa energy policy consultant, Robert Lyman. As a former public servant of 27 years (diplomat for 10 years prior), he had spent much of his career addressing policy challenges on GHG reduction. Reaching the Paris Agreement targets mean the end of Canada, as he explains here.[xvi] Carbon taxes are meant to force the reduction in the use of energy by making it much more costly to use fossil fuels; this is supposed to help Canada meet intended GHG reduction targets. What is the outcome?

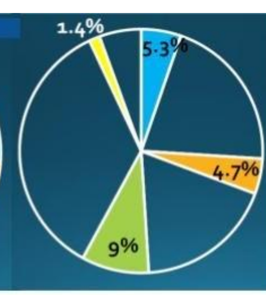
*"How can we even begin to understand the magnitude of the changes being proposed? One way is to look at the sources of energy consumption and related emissions today. In 2005, Canadian emissions were 738 megatonnes of carbon dioxide equivalent. In 2014, after six years of the worst recession since the Great Depression, Canadians emitted less, 722 megatonnes. Twenty-six per cent of those emissions were from oil and gas production, 23 per cent were from transportation, and roughly equal portions of around 10 per cent were from electricity generation, buildings, industry and agriculture, with waste and other sources making up a residual 7 per cent. Assuming that emissions do not grow one bit over the next 32 years as a result of increased economic activity or increased population, achieving a 50 per cent emissions reduction from 2005 levels would mean reducing emissions to 369 megatonnes CO2 equivalent. That is comparable to completely eliminating the current emissions from oil and gas production, electricity generation, and all emissions-intensive industries like mining, petrochemicals, auto and parts manufacturing, iron, steel and cement. Gone. Achieving the aspirational goal of 80 per cent reduction recommended by the IPCC would mean reducing emissions to 147 megatonnes CO2 equivalent.* ***That would be comparable to reducing Canada's per capita emissions and our energy economy to the current levels of Bolivia, Sudan or Iraq."***



2014 ratios of emissions and sources in Canada



Canadian gov't committed to attain a 50% reduction from 2005 level by 2050



Canadian gov't notionally committed to an 80% reduction in GHGs


The result? The end of Canada as we know it today. Back to the Future 1930s.

After nearly two decades of carbon taxes, renewables targets, high energy prices and GHG reduction efforts, in 2013 the EU had to face the facts. *"We face a systemic industrial massacre,"* said Antonio Tajani, the European industry commissioner. [xvii] Can it be that the Ecofiscal Commission is unaware of these facts?

# Fact 6: Rebate Larger than Carbon Costs?

## No. That is Impossible Math.

Ecofiscal claim Canadians (who qualify in terms of income) will get a larger rebate than their costs on carbon taxes imposed on their fuel and energy needs, the theory being that since business pays into the carbon tax pool, there will be a larger pool of money to share.

Despite earlier assertions that carbon taxes do NOT impose a burden on consumers, the entire purpose of such a rebate, they say, is to alleviate the burden of a carbon tax on the poorest – by transferring money from the middle-class to their poorer fellow citizens.

The 'rebate' does NOT cover the other carbon tax costs that will mount up. Every delivery truck filled with tomatoes and cucumbers will have carbon taxes to pay on fuel, which will be added to the delivery bill to the grocery retailer, who will add those on to the cost of tomatoes and cucumbers, and so on.

As we discuss in our report and short video CARBON KLEPTOMANIA,[xviii] many small businesses will lose their margins and go out of business, leaving more workers unemployed. Larger firms, at some point, will likely move offshore where labour costs are lower, environmental rules lax or non-existent, and …no carbon tax.

That means fewer jobs, less industry, fewer businesses large or small paying into the carbon tax pool, and less money to rebate. The rebate will never cover the incremental accumulation in the average person's cost of living, not to mention the 'rebate is too late' syndrome. Once the money is spent, the rebate cheque might help you 'catch up' but won't put you financially ahead, which is the impression given by the Climate Action Initiative claims.

# Fact 7: Cleaner Options?

## Everything in the Modern World Made/Powered by Fossil Fuels.

As a group of economists, it is surprising that Ecofiscal claim there are 'cleaner options' that citizens can choose to reduce their carbon footprint.

First of all, the world is powered by oil, natural gas and coal as reported by the IEA.[xix] This is indisputable. Even wind and solar farms are made by fossil fuels[xx] and are 100% backed up by a conventional power grid. Products that exhibit a "Made with 100% Renewable Energy" mean the company buys offsets because solar, at best, only works during the daytime and wind typically only has a ~30% output of its stated potential capacity.

Wind and solar are not cleaner forms of energy and have a massive CO2 footprint.

Advocates of 'cleaner options' like to claim that public transit is the grand solution for reducing emissions. While it is certainly <u>an extremely useful option</u> for transporting large numbers of people to common places and back, without the need for parking or highways to support them in equal number, the GHG footprint of public transit is also huge.

> "Portland's North Interstate Rail light rail line is estimated to save about 23 billion BTU per years, while its construction is estimated to have **consumed 3.9 TRILLION BTU...it would take 172 years to offset the extra energy needed for construction.** Not only would this exceed the lifespan of the line but long before 172 years automobiles are likely to be so energy efficient that light rail will offer no savings at all"
> Randall O'Toole of the Cato Institute: "Does Rail Transit Save Energy or Reduce Green House Gas Emissions?" April 14, 2008

In short, **every activity or choice that consumers make results in impact in terms of energy use or environmental disturbance**. Further, there is no 'clean-tech' revolution going on, as discussed by energy expert Vaclav Smil in [“Energy Revolution? More like a Crawl.”] Robert Lyman's "Clean Energy Hallucination" report puts the topic in perspective.[xxi] In the same report he notes: *"Carbon tax rates in Canada are still relatively low – in the range of $20 to $30 per tonne. At this level they punish consumers but do not yet seriously affect the economy.* ***To achieve the government's climate targets for 2030 and 2050, however, will require carbon taxes as high as $200 to $300 per tonne, and destroy the economic viability of many of our energy-intensive industries in the resources and manufacturing areas****. Proponents claim that the revenues will all be recycled by reducing the rates of other generally-applied taxes, but that has never been done consistently in Canada. International studies show that, in all the countries that have introduced carbon taxes, only 29% of the revenues were recycled back into the economy in the form of tax reductions. Taxing the most productive Canadian sectors and raising energy costs for Canadian consumers and firms to subsidize politically-favoured industries can never be considered as benefitting the economy."*

# Fact 8: Put on a Sweater – Save the Planet?

## NO. Every container ship puts out the pollution of 50 million cars.

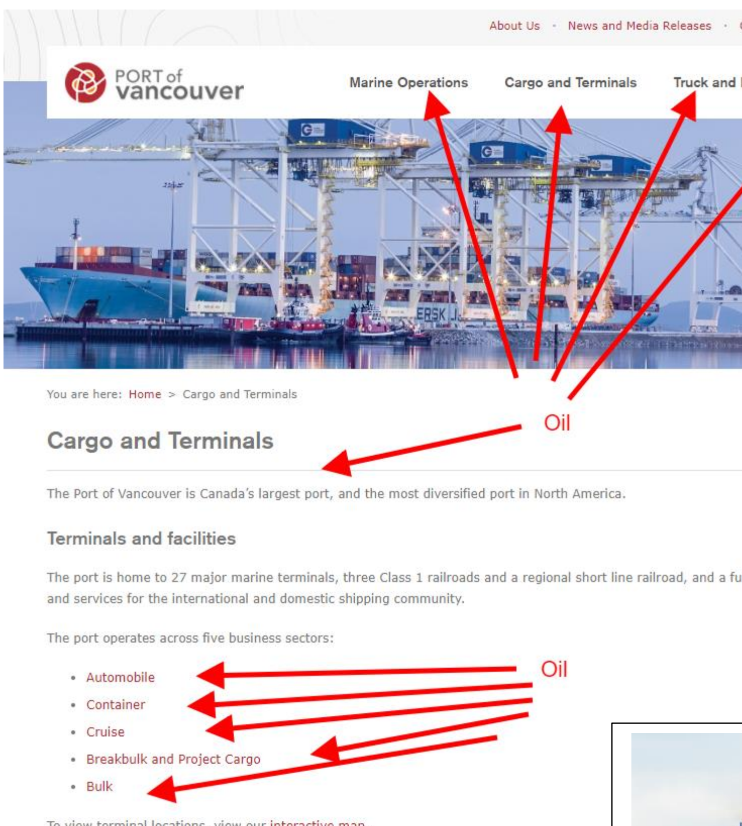


Ecofiscal tells Canadians that we must *'do our part'* suggesting that increased costs and energy sacrifices on the part of pensioners, the poor and the hard-working middle class will buy climate redemption and save the planet from human-caused climate change.

They claim, as evidence, that British Columbia's economy is vibrant and booming, despite a carbon tax. Clearly, they are unaware that Vancouver has the largest and most diversified port in the world, handling $200 billion in trade per year with 170 nations.[xxii] With BC's Vancouver as a port-city, the port drives the province's economy. It also receives thousands of container ships every year; **each container ship puts out the equivalent emissions of 50 million cars.**[xxiii] These ships and the port are not subject to a carbon tax.

*You are.* Shivering in your sweater and paying ghastly power and natural gas prices will only make you sick and poor.

BC's carbon tax was deemed to be a failure by NDP critics. Claims of its success were miscalculated.[xxiv] Many British Columbians have just leaked their carbon footprint into the US with cross-border shopping where they can gas up AND shop for less.[xxv] Furthermore, it went from the promised status of 'revenue neutral' to…. cash grab.[xxvi]




**Container units and TEUs**

| | 2015 | | 2016 | | 2017 | | % Change | |
|---|---|---|---|---|---|---|---|---|
| | Units | TEUs | Units | TEUs | Units | TEUs | Units | TEUs |
| Inbound | 915,394 | 1,580,846 | 896,727 | 1,554,139 | 978,536 | 1,713,250 | 9% | 10% |
| Laden | 889,816 | 1,542,388 | 866,546 | 1,505,942 | 959,471 | 1,677,800 | 11% | 11% |
| 20' | 243,441 | 243,441 | 233,368 | 233,368 | 246,912 | 246,912 | 6% | 6% |
| 40' | 621,589 | 1,243,178 | 608,307 | 1,216,614 | 689,478 | 1,378,956 | 13% | 13% |
| 45' | 24,786 | 55,769 | 24,871 | 55,960 | 23,081 | 51,932 | -7% | -7% |
| Empty | 25,578 | 38,458 | 30,181 | 48,197 | 19,065 | 35,450 | -37% | -26% |
| 20' | 12,746 | 12,746 | 12,292 | 12,292 | 3,882 | 3,882 | -68% | -68% |
| 40' | 12,639 | 25,278 | 17,629 | 35,258 | 13,334 | 26,668 | -24% | -24% |
| 45' | 193 | 434 | 105 | 236 | - | - | -100% | -100% |
| 53' | - | - | 155 | 411 | 1,849 | 4,900 | 1093% | 1093% |
| Outbound | 854,970 | 1,473,621 | 795,549 | 1,375,446 | 885,676 | 1,538,973 | 11% | 12% |
| Laden | 615,251 | 1,066,034 | 628,938 | 1,100,686 | 631,268 | 1,101,645 | 0% | 0% |
| 20' | 166,780 | 166,780 | 159,175 | 159,175 | 162,553 | 162,553 | 2% | 2% |
| 40' | 439,225 | 878,450 | 461,823 | 923,646 | 462,068 | 924,136 | 0% | 0% |
| 45' | 9,246 | 20,804 | 7,940 | 17,865 | 6,647 | 14,956 | -16% | -16% |
| Empty | 239,719 | 407,588 | 166,611 | 274,760 | 254,408 | 437,328 | 53% | 59% |
| 20' | 75,150 | 75,150 | 61,729 | 61,729 | 75,023 | 75,023 | 22% | 22% |
| 40' | 151,371 | 302,742 | 91,813 | 183,626 | 165,246 | 330,492 | 80% | 80% |
| 45' | 13,198 | 29,696 | 13,069 | 29,405 | 14,139 | 31,813 | 8% | 8% |
| Total Laden | 1,505,067 | 2,608,421 | 1,495,484 | 2,606,628 | 1,590,739 | 2,779,445 | 6% | 7% |
| 20' | 410,221 | 410,221 | 392,543 | 392,543 | 409,465 | 409,465 | 4% | 4% |
| 40' | 1,060,814 | 2,121,628 | 1,070,130 | 2,140,260 | 1,151,546 | 2,303,092 | 8% | 8% |
| 45' | 34,032 | 76,572 | 32,811 | 73,825 | 29,728 | 66,888 | -9% | -9% |
| Total Empty | 265,297 | 446,046 | 196,792 | 322,957 | 273,473 | 472,778 | 39% | 46% |
| 20' | 87,896 | 87,896 | 74,021 | 74,021 | 78,905 | 78,905 | 7% | 7% |
| 40' | 164,010 | 328,020 | 109,442 | 218,884 | 178,580 | 357,160 | 63% | 63% |
| 45' | 13,391 | 30,130 | 13,174 | 29,642 | 14,139 | 31,813 | 7% | 7% |
| 53' | - | - | 155 | 411 | 1,849 | 4,900 | 1093% | 1093% |
| Grand Total | 1,770,364 | 3,054,467 | 1,692,276 | 2,929,585 | 1,864,212 | 3,252,223 | 10% | 11% |

Excerpt of Port of Vancouver Annual Report 2017



https://freighthub.com/en/blog/container-ships-keep-getting-bigger/

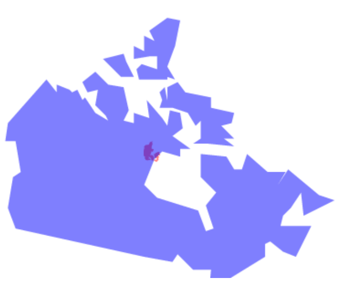
# Fact 7: Canada one of top ten emitters? Largest per capita?

## Faulty logic. Where is the *Climate Justice* for Canada?

If there is such a thing as *'climate justice,'* it is most unjust to compare the second largest, coldest, sparsely populated country in the world – Canada - that is an international supplier of energy and resources to the world, with tiny, much warmer countries, or medium sized countries with populations of more than a billion people. Of course those countries' *per capita emissions* are less! Overall, Canada's emissions are nothing. Canada "leading by example" with a carbon tax will not inspire powerful, rival nations like China[xxvii] into *"climate compliance"* by putting our own people into heat-or-eat poverty, unless it is to find a way to take advantage of our resource rich nation, filled with naïve, well-meaning, geopolitically ignorant Canadians. We will simply be even more uncompetitive as a nation, and dupes for billionaire Carbonbaggers (see next section).

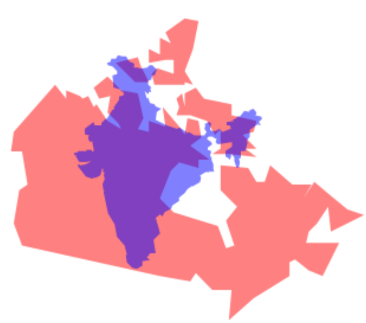
| Country | Population | Population Density | Avg Winter Temps | Geographic Size | Fits into Canada |
|---|---|---|---|---|---|
| Denmark | 5,614,000 | 132/km$^2$ | -2° to 4 °C | 43,094 km$^2$ | 231.6 |
| Norway | 5,080,000 | 14/km$^2$ | -10° to 16 °C | 385,178 km$^2$ | 25.9 |
| Germany | 80,602,000 | 231/km$^2$ | -5° to 2 °C | 357,168 km$^2$ | 27.9 |
| Spain | 47,207,000 | 94/km$^2$ | 2° to 9 °C | 504,645 km$^2$ | 19.78 |
| Sweden | 9,644,864 | 24/km$^2$ | -4° to -5 °C | 449,964 km$^2$ | 22.18 |
| USA | 318,900,000 | 35/km$^2$ | -16° to -8 °C | 9,857,306 km$^2$ | 1.01 |
| **Canada** | **35,160,000** | **4/km$^2$** | **-32° to -6 °C** | **9,984,670 km$^2$** | **N/A** |
| India | 1,252,000,000 | 421/km$^2$ | 20° to 8 °C | 3,287,540 km$^2$ | 3.03 |
| China | 1,350,000,000 | 145/km$^2$ | -1° to -9 °C | 9,596,961 km$^2$ | 1.04 |

*This table was created in 2012. China's population has grown to 1.386 billion (2017), India 1.339 billion (2017).*



Canada is 232 times the size of Denmark (excluding Greenland) which has a population of 5.7 million (2017).

Maps – Map Fight
https://mapfight.appspot.com/



Canada is 3 times the size of India which has a population of 1.339 billion (2017).

## Fact 8: Elites vs People?

### YES. Tax-free unions, pension funds, sovereign wealth funds vs You.

Aside from insulting our intelligence by suggesting that a carbon tax on *you* is crucial to saving the planet [rather than a carbon tax on container ships, each of which emit the equivalent pollution of 50 million cars], the Ecofiscal Commission go even further to humiliate ordinary Canadian taxpayers by offering them some options "for avoiding emissions (and carbon costs)."

It is hard to believe that a group of economists with Ph.Ds. can be so condescending as to draw up such a list, but now it is clear where the rage of the French "Yellow Vests/Gilets Jaunes" comes from. The French people face similar humiliation.[xxviii]

Ecofiscal suggestions include – driving less, walking, taking the bus or biking. If that doesn't make you feel poor – feel rich – upgrade to an electric vehicle (which will be subsidized by people poorer than you). After this insult, in the line about caring for your lawn, they suggest that instead of leaf blower, snowblowers or lawnmowers (gas powered one assumes), they say you should 'electrify' (perhaps not realizing these units would then be plugged into an emissions intensive coal or natural gas plant, or methane emitting hydro dam). The icing on the cake is the big suggestion to ***"use manual tools where possible".***

Other handy tips? Hang dry your clothes! Hand wash your dishes! Use curtains! Avoid wasting water, especially hot water!

They offer this advice on behalf of parties who are very keen to have global cap and trade, and thus want desperately to have a price on carbon so that the tradeable Renewable Energy Certificates (REC) generated by wind and solar will have set cash value. This is the 'monopoly money' market you will pay into but not get to play.

Tax free pension funds, tax exempt sovereign wealth funds, tax-free unions control Canadian businesses,[xxix] can all dabble in climate riches and their 20-40 guaranteed subsidized (by you) returns on investment from wind and solar via mutual funds, natural gas investments, offsets, and the RECs. Meanwhile, while you sit by candlelight nibbling a can of beans, freezing in the dark in your own home, unable to afford your power bill anymore, wondering what hit you.

*The elite are afraid of the end of the world, we are afraid of the end of the month.*

# Fact 9: Fair and Equal?

## Carbon Tax Benefits Billionaires. You Pay to Create Inequality.

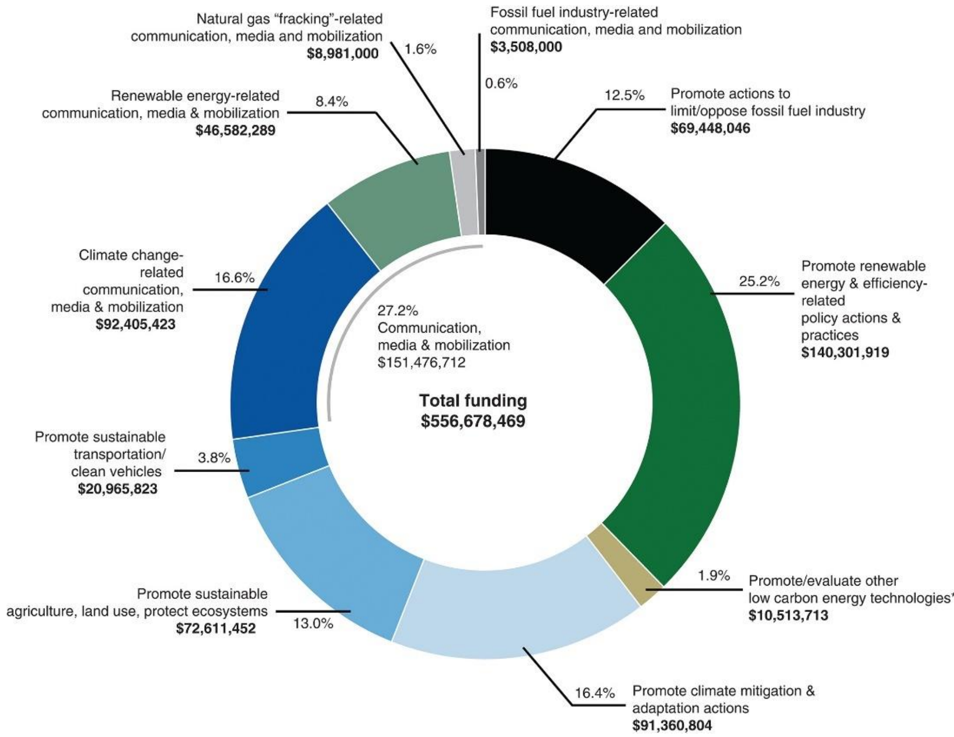
Most Canadians are aware of the #Tar Sands Campaign uncovered by Vivian Krause – a plan by foreign billionaires to landlock Alberta oil sands products from market, by funding local, Canadian environmental non-governmental organizations (ENGOs). Those ENGOs received millions of dollars in grants to denigrate oil and coal as 'dirty', to push cap and trade and carbon pricing, to push renewables, and to claim there is a clean-energy revolution underway. Some received funding to create the tanker blockade legislation that led to the cancellation of Northern Gateway, a multi-billion-dollar approved project, that was cancelled due to the tanker ban. Tar Sands Campaign is just a sliver of the bigger plan.

The roots of this mess lie in Enron and the Kyoto Accord of many years ago. Enron had made a bundle on sulphur dioxide trading, which Ecofiscal notes in their "10 Myths" summary had reduced that pollutant by 43% in 14 years. However, sulphur dioxide emissions related to only about 500 power plants and sulphur turned out to be fairly easy to mitigate with various technologies. Unlike sulphur, carbon dioxide is not an aerosol (a suspension of fine solid particles or liquid droplets in a gas). Carbon dioxide is also very diffuse in the atmosphere and thus elusive and energy intensive to capture, while sulphur dioxide is 'easy' by comparison. Likewise, carbon dioxide emissions run through everything in life, every energy use, every process – even your exhalations entail 40,000 parts per million (PPM) of carbon dioxide (versus the 0.04% concentration of carbon dioxide in the open atmosphere).

The Enron/Kyoto memo written by John Palmisano highlights the 3 biggest "money plays" that the company foresaw them:

- the rules governing emissions trading,
- the rules governing transfers of emission reduction rights between countries,
- and the rules governing a gargantuan clean energy fund.

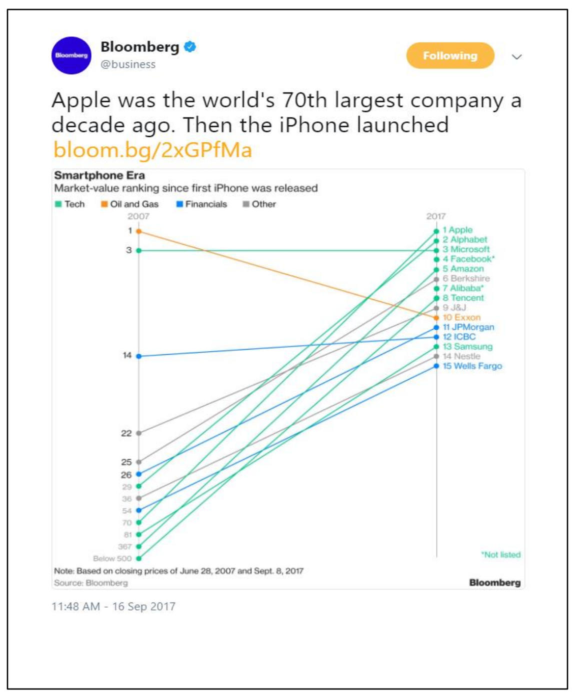
Enron had successfully paid ENGOs to push the climate catastrophe narrative. This same method seems to have been adopted by the ClimateWorks billionaires in about 2005. The original Enron trading scheme is said to have been developed by Jeff Skilling of McKinsey & Co., the world's most influential management firm, according to this report. [xxx] Subsequently, according the ClimateWorks Wikileaks document, McKinsey & Co were main consultants on the development of the "Design to Win" program. Dr. Matthew Nisbet has followed the funding of these strategic philanthropies and has written a paper about their work in the post cap-and-trade era.[xxxi] A summary is found here[xxxii] showing vast millions paid to ENGOs worldwide to agitate for Kyoto-style policies, appearing as if a grassroots, populist demand, when it was really driven by green billionaires with vested interests in cap and trade, carbon pricing and renewables.




*Source: Nisbet (2018)*

As Nisbet notes in his peer-reviewed paper, many academics and non-profit journals were also funded by these 'green' billionaire foundations. In keeping with the approach of Mr. Gore, any skeptical parties are instantly denounced as 'deniers' thus shutting down debate.[xxxiii]

Whether separately or as part of the plan, two transnational bodies have been developed which now affect banks, corporations and financial markets. These are the UNPRI – United Nations Principles for Responsible Investment - and the CDP Worldwide (Carbon Disclosure Project, established by the Rockefeller Philanthropic Advisors).




The UNPRI is made up of most of the world's pension and institutional investment funds, sitting on about $70 trillion in Assets Under Management (AUM). This group is voluntary to join, but once a member, you must 'comply or explain.' The UNPRI is 'climate obsessed' with investing in 'clean tech' – consequently share value of digital high-tech firms like Apple, Google, facebook, etc. have overtaken traditional market leaders like Exxon.

CDP Worldwide asks corporations and cities to submit voluntary reports on their greenhouse gas emissions and activities, and to report on local 'climate change' events of that year. (Since climate change occurs over 30, 50, 100 and millennial time scales, people are just reporting *weather* events. Unfortunately these are then extrapolated as if climate change events, when this is not the case. Extreme weather is integral to everyday weather worldwide.)

The CDP provides this information to accounting/management firms like PwC or Accenture to aggregate and present in reports. Based on these reports from CDP and their contractors, UNPRI investors choose to invest in what is reported to be the 'cleaner, greener' companies, or those that support renewable energy, because that is the inherent mandate of the UNPRI (despite the fact that everything in the made world requires fossil fuels for its creation – thus making fossil fuels the most valuable stock).

In 2016, a CDP report entitled *"In the Pipeline: Which Oil and Gas Companies are Preparing for the Future"* used the reported information <u>against</u> Canadian oil sands companies, ranking all of them at the bottom of the list for their 'laggard' standards compared to other companies that had made sweeping investments in wind and solar. [xxxiv]

Investors, insurance companies and banks began an exodus from the Alberta oil sands.

It is unclear how this market manipulation may have created opportunities for vulture investors, but the Alberta economy continued to crater. It was already suffering from pipeline blockades (funded by the Tar Sands Campaign, which is part of the ClimateWorks funders' plans) and low world oil prices.

An activist investor, NEI Investments, signatory to the UNPRI's "Montreal Pledge" which had encouraged institutional investors to work over corporations and governments who were 'laggards' on the climate file, took an aggressive approach with the Alberta government and its investee oil sands companies.[xxxv] Their $4.6 trillion in AUM held by NEI's signatory group of 120 institutional investors proved to be convincing enough that the Alberta government adopted most of their recommendations.[xxxvi]

It is likely similar influences are taking place with governments worldwide.

The question is – why?

Wind and solar are not viable providers of energy[xxxvii] – but they do provide tradeable Renewable Energy Certificates. The addition of wind and solar to the grid results in many hidden additional costs for consumers. However, these provide income earning opportunities for the institutional investors, whether through direct investment in the IT, transmission line, natural gas or offset businesses, or indirect investment via mutual or hedge funds.

As one industry expert put it, in terms of the costs of renewables, even if they were FREE, the back-end costs are untenable. But those are the profit centers for these elite parties, many of whom have tax exempt, tax-free or tax avoided operations.

*"What makes renewables expensive is integrating these technologies into the grid. Grids can handle small amounts of renewables, but the levels proposed by governments with environmental ambitions are overwhelming. These require massive expenditures in transmission, peaking power, and possibly storage.* ***Even if wind and solar were free, the integration expenses could cost more than all other forms of generation once you pass a certain tipping point.*** *Another cost is market reform, but this would only apply in areas where there are competitive markets. In Alberta for example, the AESO has decided that renewable subsidies will make our once thriving energy market unsustainable.* ***This has led them to introduce a capacity market which will lead to $10's or maybe $100's of millions in transition expenses along with years of uncertainty.*** *Lastly, what gets lost in all this is the actual carbon reductions or lack thereof. The current state of storage technology is insufficient to back large quantities of renewables. This is leading to investments in relatively inefficient natural gas peaking facilities that negate the carbon benefits of renewables.* ***Arguably, we may be better off from both a carbon and economic perspective by just investing in efficient base load natural gas and completely forgetting about renewables.*** *Existing infrastructure could be used, and market changes wouldn't be required. Regardless of the chosen path, we are a long, long way from a 100% renewable energy grid."*

One might ask how this has all come to pass. In the late 1970's, economist Peter Drucker foresaw that pension funds would overtake the ownership of corporate America. The Amazon overview of his ground-breaking book succinctly describes what has happened.

*In* ***The Pension Fund Revolution,*** *originally published nearly two decades ago under the title The Unseen Revolution, Drucker reports that institutional investors, especially pension funds, have become the controlling owners of America's large companies, the country's only capitalists. He maintains that the shift began in 1952 with the establishment of the first modern pension fund by General Motors. By 1960 it had become so obvious that a group of young men decided to found a stock-exchange firm catering exclusively to these new investors. Ten years later this firm (Donaldson, Lufkin & Jenrette) became the most successful, and one of the biggest, Wall Street firms.*

*Drucker's argument, that through pension funds ownership of the means of production had become socialized without becoming nationalized, was unacceptable to the conventional wisdom of the country in the 1970s. Even less acceptable was the second theme of the book: the aging of America. Among the predictions made by Drucker in The Pension Fund Revolution are: that a major health care issue would be longevity; that pensions and social security would be central to American economy and society; that the retirement age would have to be extended; and that altogether American* *politics would increasingly be dominated by middle-class issues and the values of elderly people.*

*While readers of the original edition found these conclusions hard to accept, Drucker's work has proven to be prescient. In the new epilogue, Drucker discusses how the* ***increasing dominance of pension funds represents one of the most startling power shifts in economic history, and he examines their present-day Impact****.* [xxxviii]



Had these investors been successful and remained non-activist, things might have been fine. But the attraction to wind/solar investments, which initially were sold as having 'no fuel cost' (thus perceived as more profitable than conventional power plant generation), were originally highly subsidized and with preferential legislation for access to the grid and payment for Renewable Energy Certificate/MW generation, along with federal legislation in many countries that included carbon dioxide as a pollution, GHG reduction targets, and renewables-on-the-grid expansion targets appeared to make this clean tech a sure bet.

But Joseph Dear, past CIO of CalPERS, one of the world's largest institutional investors, reported to the Wall Street Journal in 2013 that clean-tech was an "L for lose" investment and a "noble way to lose money."[xxxix]

At the same time, some institutional investors had not recovered from the 2008 mortgage crash, and with a growing, aging population, few could keep up with the growing unfunded liabilities. In short, climate change has provided an excellent way to create new subsidized markets that citizens 'don't mind' paying for, because they think they are saving the planet. Now Iberdrola is forecasting an 'Enron-style' meltdown in the renewables sector.[xl]

Many pension funds have burdensome unfunded liabilities. In 2016, CalPERS' situation was reported in the Sacramento Bee as follows:

*"CalPERS is not alone. Pension funds and other big-scale investors around the world are seeing very slight, or even negative, results in an era of political and economic volatility, particularly in Europe, and interest rates near zero. ….*

*Over the last two years of earning just a fraction of the assumed 7.5 percent "discount rate," CalPERS has fallen behind its assumptions by $30-plus billion. Thus, the entire trust fund has shrunk in relative terms because "contributions" by state and local governments and their employees fall well short of pension payouts and the earnings needed to bridge the gap haven't been there.*

*With the fund stuck at around $300 billion for two years****, it's about $100 billion short of fully funding its pension obligations, and falling shorter each day****. And that shortfall is based on its 7.5 percent discount rate, even though the average return has been under that mark for decades.*

*CalPERS has ramped up mandatory employer contributions to more than $10 billion a year and will continue as long as investment earnings lag.*

*But how far can they go? The state, counties and most special districts don't have huge pension costs relative to their budgets – just 2.9 percent of the state budget. But cities are hit hard because they devote much of their budgets to police and fire personnel who have the most expensive benefits."*



In effect, the climate change focus has created several new markets to stimulate growth. If you must abandon your working refrigerator for a newer model to save the planet, better sales in refrigerators. If your internal combustion car is killing the planet (but not the container ships) then you must abandon it for an EV, thus subsidizing an unnecessary product but propping up the investors.[xli] Once there are more than a handfuls of EVs on your block, then the entire distribution and transmission line system must be upgraded at a cost of trillions of dollars – to you – and many more power plants must be built. New returns for investors; untenable burden for taxpayers.

Blair King (@AChemistInLangley) estimates that for the City of Vancouver to go all-Electric-Vehicle it would require the construction of an additional 5 to 9 Site C dam equivalents.[xlii] Since Site C itself is having so much trouble being built, one can conclude this is impossible.

The lack of open, civil public debate and full cost-benefit analysis is leading the general public into a situation of **#Carbon Serfdom.** The G-20 are 'in' – wanting half a quadrillion of your dollars.[xliii]

In Canada, with the creation of the Canadian Infrastructure Bank [CIB] by a bevy of institutional investors, the risk is that a deeply indebted or bankrupt provincial or federal Canadian government will be forced to sell valuable, publicly owned assets (like airports etc.) to the CIB, meaning citizens will both lose their investment in the asset and then will be subject to whatever rates the CIB owners want to charge to prop up their unfunded liabilities.

Sadly, the renewable energy policies brought in to prop up unfunded union liabilities typically lead to heat-or-eat poverty, which is causing the premature deaths of thousands of pensioners across the UK and EU. This ultimately alleviates the pension plans of demands; is that the objective?

## Fact 10: A Tax Grab?

### Yes. The Personal Carbon Ration. Unfettered Rise with No End.



> *"1. Set a target for reducing greenhouse gas emissions based on the latest science. …*
>
> *2. Use that target to set an annual carbon cap, which falls on the ski jump trajectory. Then use the cap to set a personal carbon ration.* ***Every citizen is given a free annual quota of carbon dioxide. He spends it by buying gas and electricity, petrol and train and plane tickets. If he runs out, he must buy the rest from someone has used less than his quota*** *(2). This accounts for about 40% of the carbon dioxide we produce. The rest is auctioned off to companies. It's a simpler and fairer approach than either green taxation or the Emissions Trading Scheme, and it also provides people with a powerful incentive to demand low-carbon technologies. Timescale: a full scheme in place by January 2009."*[xliv]

It should be deeply concerning to Canadians that, as previously noted, the GHG targets that Canada has allegedly signed up to reach, would destroy our economy. (Note: The Paris Agreement is voluntary and non-binding. We can leave, as the US did.)

In the US, there is a proposed carbon tax and dividend plan devised former Republican Secretaries of State James Baker and George Shultz and friends, which states *"A carbon tax should increase every year until emissions reductions goals are met…* "[xlv] As noted by the IPCC, climate change is due to natural OR human caused factors, or both, consequently, Mother Nature may throw surprises at us and there is no guarantee that even IF carbon taxes reduced emissions, that the temperature would decline or stabilize. In fact, present temperatures already show a decline of 0.5°C in the past five years due to natural factors.

Is it wise to sign up to a 'never-ending carbon tax policy…" on such shaky grounds? Not to mention, the cast of signatories includes large emitters who could benefit from global cap and trade – that you would pay for.

Some say these large firms are interested in this plan to avoid climate litigation penalties. Who has funded the groups that are using climate litigation to harass legal, regulated fossil fuel corporations?

ClimateWorks partners, of course.

# Fact 11: Carbon Pricing is a Cash Grab.

## The Alarming Scope of Future Carbon Taxes

**CARBON TAX RATES AND REVENUES TO CANADIAN GOVERNMENTS (2030)**

| Tax rate($/tonne) | Tax per litre(cents) | Revenues($billion/year) |
|---|---|---|
| 20 | 2.24 | 11.0 |
| 30 | 4.48 | 16.6 |
| 50 | 12.0 | 27.6 |
| 80 | 19.2 | 44.1 |
| 100 | 22.4 | 55.2 |
| 200 | 44.8 | 111.0 |
| 300 | 72.0 | 165.6 |

The revenues to governments would be considerably higher if no exemptions were given to industry.

Compare the revenue projections from carbon taxes under this scenario with the most recent data on actual revenues received by the federal government from different taxes, as set out below.

**CANADIAN FEDERAL GOVERNMENT TAX REVENUES BY SOURCE – 2016 ($Billions)**

| Income Taxes | Corporate Taxes | Social Security | Consumption | Other |
|---|---|---|---|---|
| 145 | 41 | 82 | 50 | 36 |

From this analysis, it is easy to see how the revenues from carbon taxes could easily become one of the largest sources of revenues to the government, making it even less likely that politicians would forego the opportunity to make use of this revenue windfall to spend on favoured causes and constituencies. **Carbon taxes will almost certainly become a large and harmful burden on the Canadian economy.** [2]

[2] https://blog.friendsofscience.org/2018/09/29/the-alarming-scope-of-future-of-carbon-taxes-in-canada/

## Is the Carbon Tax revenue neutral?

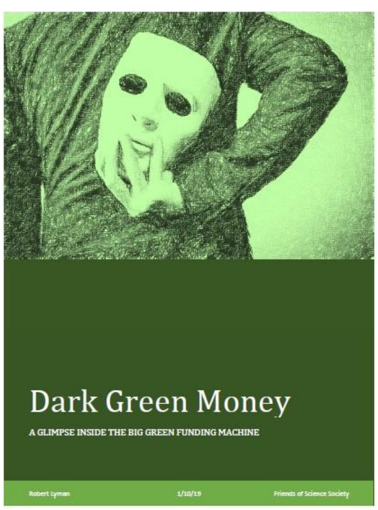
The Institute for Climate Economics (I4CE) is a think tank based in Paris that is funded by the French Caisse de Depots, the French Development Agency and Morocco's Caisse de Depots et Gestion. In October 2017, it published an article summarizing the results of its study of the use of carbon prices in the world, entitled *Global panorama of carbon prices in 2017*.[xlvi]

The I4CE article contains some interesting information using data for fiscal year 2013-2014.

- More than 60% of the revenues received by governments from carbon pricing went to members of the European Union.
- On the global scale, **only 29% of revenues were recycled into the economy** in the form of tax exemptions.
- 34% of the revenues were used to subsidize projects that would reduce GHG emissions.
- **37%, the largest share, were allocated to the general budget.**

So, the record clearly shows that politicians and treasury officials, when provided with a windfall of revenues from a carbon tax, are very unlikely to return all of it to the citizens directly. Instead, as should be no surprise to those who study public administration (or human nature), they spend it on their preferred causes, groups and industries.
*(The foregoing excerpts are from a post by Robert Lyman.[3])*

In addition, the conventional Canadian tax pool is also drained by Dark Green Money[xlvii] from foreign sources that drive a never-ending array of tax-funded dubious climate projects, and Big Green Money[xlviii] that actively blocks important Canadian infrastructure projects that would otherwise drive a healthy economy.





[3] https://blog.friendsofscience.org/2018/09/29/the-alarming-scope-of-future-of-carbon-taxes-in-canada/

# Fact 12: Science-Based?

## Carbon dioxide is not a control knob that can fine tune climate.


Climate alarm began rising in the 1970's as the carbon dioxide concentration in the atmosphere and the rate of global warming began to increase, more or less in lock-step. This appeared to confirm early greenhouse gas theories of global warming. Many earth and solar scientists disputed such claims from the outset, arguing that in the long geologic history of 4.5 billion years, there is no correlation between carbon dioxide concentration and temperature – sometimes one is high, the other is low and vice versa. Solar physicists saw the many diverse effects of solar cycles and other factors like geomagnetism and solar wind as having far more influence than carbon dioxide.

As explained previously, the notion of climate change and carbon dioxide tax or cap and trade became popularized by the sulphur dioxide cap and trade market, which made billions of dollars for Enron.

By the late 1990's, global temperatures began to flatline despite a significant rise in carbon dioxide. Solar cycle changes and a drop in solar sunspots in the past couple of years suggest that a cooling cycle is in progress. The 2013 UN Climate Panel report (IPCC AR5) stated there had been no statistically significant warming for the past 15 years. Dr. Judith Curry testified to the US Senate Jan. 14, 2016 that the case for human-caused global warming was weakened and that carbon dioxide is not the control knob that can fine tune climate.[xlix] Since then hundreds of other papers have been published showing that human influence is not the main driver of climate change, and that the warming effect of carbon dioxide is nominal.[l] [li] Hundreds of others show that the sun drives climate change.[lii]

The United States is embarking on a full review of climate science dogma.

# In Conclusion

## Global Carbon Tax Law – Just Say NO!

In addition to funding various ENGOs to agitate locally for climate policy changes, the ClimateWorks partners have also funded major ENGOs like Greenpeace and World Wild Fund (WWF) for millions for over a decade. Donna Laframboise found that Greenpeace and WWF 'legends' played major roles in writing the UN Climate Panel reports. Thus, while the fundamental science of climate change continues to be researched, the public perception is being shaped by green billionaires with an agenda and unending appetite for carbon taxes.

As seen in the IPCC SR15 report of October 2018, a perception was created that the world would 'end' in 12 years unless all fossil fuel use was cut to nil. Newspaper reports said proposed carbon taxes to achieve this might be anywhere from $2,000 to $27,000/tonne CO2e (Carbon dioxide equivalent).

**Others advocate for a global carbon tax law, starting at $400/t** [liii] and instituting draconian measures to meet climate goals – which are a contrivance and fiction to begin with.[liv] While citizens question the science and strongly resist the push for carbon taxation, it is concerning that Prime Minister Trudeau of Canada and influencers like author David Wallace-Wells *(The Uninhabitable Earth)* seem to idolize dictatorships like China – one of the worst polluters on earth with a dismal human rights record – as the country that will solve the world's (non-existent) climate 'problem'[lv] thanks to their dictatorial form of government where the peoples' permission is not required.[lvi]

*Imagine how Canada would suffer under a global carbon tax law with the mass of countries in the world not being democracies, and many keen to access our vast wealth of resources.*

**A price on carbon and a carbon tax opens that door.**

As we have shown, the world of climate change economics and politics is fraught with conflicts of interest and powerful self-interested/vested interest parties. Ecofiscal's recommendations seem to lie with those parties, not you.

The advocates for a carbon tax are not concerned with saving the planet. They are concerned with going green….as Jeff Skilling once said:

> Mike, we are a green energy company, but the green stands for money — *Jeffrey Skilling, President, Enron*

Your money.

About

Friends of Science Society is an independent group of earth, atmospheric and solar scientists, engineers, and citizens who are celebrating its 16th year of offering climate science insights. After a thorough review of a broad spectrum of literature on climate change, Friends of Science Society has concluded that the sun is the main driver of climate change, not carbon dioxide ($CO_2$).

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[lvi] https://youtu.be/RoWXvMQ3xqg (1:09 "it seems crazy now, but it really won't be crazy, I think, a generation from now, for another country to threaten at least sanctions, and maybe military action to deal with that [deforestation] …it doesn't seem all that crazy to me to think that thirty years from now an empowered imperial China, looking at someone like Bolsonaro in Brazil, would just be like, "No you can't do that" we're just going to go in and like take you out. And this is what I mean when I say it is a kind of all encompassing, all impacting threat. Our politics will be shaped by it, our geopolitics will be shaped by it, you know…we could have Climate Wars.")