

ECOLOGICAL ICMS: Applicability in the João Leite State Park

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ABSTRACT

The present work presents the 'State of the Art' scheduled for the development of a Master's Thesis being carried out in the stricto sensu Graduate Program in Environmental Sciences at the Evangelical University of Goiás (UniEVANGÉLICA). The agenda records the importance of the Ecological ICMS for the protection, preservation, and promotion of biodiversity present in the Integral Protection Unit, designated as the João Leite State Park (Pejol). To achieve success, a deductive approach was employed, enhanced by bibliographic and documentary techniques, which allowed for the development of descriptive and explanatory research.

Keywords: Ecological ICMS; Integral Protection Unit; Environmental Education.

INTRODUCTION

With Seasonal Semideciduous Forests and Gallery Forests, forest ecosystems that are among the most devastated in the world, the João Leite State Park was created through State Law No. 18,462 in 2014, being established as a Conservation Unit, given as a Unit of Integral Protection. The Pejol is located in the municipalities of Teresópolis, Goianópolis, Nerópolis, and Goiânia.

In the Park, Environmental Education actions are carried out through the Monetary Participation Index (IPM) parcelled out and delivered by the State of Goiás, directed by the Ecological ICMS, an environmental public policy created in 2011, by virtue of Complementary Law No. 90.

In this context, the present work presents the 'State of the Art' that encompassed the 'Research Project', which is serving as the scientific basis for the construction/elaboration of the Master's Thesis that will be defended at a future date in the stricto sensu Graduate Program in Environmental Sciences at UniEVANGÉLICA.

DEVELOPMENT

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The Goiás municipalities of Teresópolis, Goianápolis, Nerópolis, and Goiânia host the Pejol (BRAZIL, 2002). In it, as a Unit of Integral Protection, values directed by the Municipal Participation Index (IPM) delivered in installments by the Government of the State of Goiás are applicable. The IPM is a public policy tool designated in the State as Ecological ICMS.

The Ecological ICMS is present in the following Brazilian States: Acre, Amapá, Ceará, Goiás, Mato Grosso, Mato Grosso do Sul, Minas Gerais, Pará, Paraíba, Paraná, Pernambuco, Piauí, Rio de Janeiro, Rio Grande do Sul, Rondônia, São Paulo, and Tocantins (LOUREIRO, 2002).

The State of Goiás began to politically organize itself to implement the ecological ICMS in 2007, when constitutional amendment No. 40 was promulgated on May 30 of that year, responsible for the insertion in paragraph 1, item III, of article 107 of the state constitution, providing for the rules for the ICMS transfer in Goiás. In the amendment, it was established that 5% of the revenue would be transferred to municipalities that met the requirements stipulated in the specific state legislation regarding the inspection, defense, recovery, and preservation of the environment (OLIVEIRA; ROCHA, 2020).

To oversee the matter, State Complementary Law (LC) No. 90 was enacted on December 22, 2011. In the distribution of ICMS revenues in the State, percentages of 85% for added value, 10% for equal division among municipalities, and 5% for cities that meet the requirements established in the ecological ICMS were set. Complementary Law No. 90/2011, currently revoked, was replaced by Complementary Law No. 177 of August 2022, which regulates the provisions of § 1 of art. 107 of the Constitution of the State of Goiás, in accordance with the amendments to its sections as per Constitutional Amendment No. 70 of December 7, 2021.

The rate concerning the ecological tax, despite not having a percentage increase, underwent significant changes for eligibility, as stated in Decree 10.190, Goiás (2022), which in its article 1º defines as a mandatory requirement for the transfer of the ecological ICMS to municipalities, the presence of Conservation Units, indigenous lands, and quilombola territories within their territory. Regarding the presence of Conservation Units.

According to Santos (2022), the implementation of the ecological ICMS in Goiás boosted the recognition of the importance of conservation units, encouraging

municipalities to register 139 new conservation areas. In the study, it is argued that the action taken in the implementation of UCs occurred due to fiscal incentives; however, it is undeniable that the act of establishing these protected areas is an important gain for society and the environment. The same author explains that by creating UCs in the state, these regions become more protected by the environmental crime law, Law No. 9,605/1998, which provides in its article 40 for a prison sentence of 1 (one) to 5 (five) years for those who cause direct and indirect damage (pollution, deforestation, and others) to UCs (BRAZIL 1998; SANTOS, 2022).

METHODOLOGY

To achieve success, a deductive approach was employed, enhanced by bibliographic and documentary techniques, which allowed for the realization of the study and the development of descriptive and explanatory research, which was particularly based on theses, dissertations, and scientific articles published in prestigious journals.

RESULTS

The work, applying the method, delivers to the academy, the faculty and students of UniEVANGÉLICA, the 'State of the Art' that encompassed the 'Research Project', a scientific basis established for the construction/elaboration of the Master's Thesis that will be defended at a future date in the stricto sensu Graduate Program in Environmental Sciences at UniEVANGÉLICA. The Dissertation will seek to establish the following hypothesis: The Goiás municipalities of Teresópolis, Goianápolis, Nerópolis, and Goiânia, which host the João Leite State Park, implemented environmental education actions aimed at the protection, preservation, and promotion of biodiversity in the Integral Protection Unit in the years 2020, 2021, and 2022, with the transfer of the IPM from the Ecological ICMS.

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