

## **ECOLOGICAL ICMS IN GOIÁS: applicability in Integral Protection Units**

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### **ABSTRACT**

The present work presents the 'State of the Art' scheduled for the preparation of a Master's Thesis being developed in the stricto sensu Graduate Program in Environmental Sciences at the Evangelical University of Goiás (UniEVANGÉLICA). The agenda records the importance of studies focused on investigating the environmental practices scheduled and implemented by the municipalities of Goiás that are covered by the Monetary Participation Index (IPM) from the Ecological ICMS, which are directed towards the protection, promotion, and preservation of the Integral Protection Units (UPI) present on the borders of the State of Goiás. To achieve success, a deductive approach was employed, enhanced by bibliographic and documentary techniques, which allowed the development of research of a descriptive and explanatory nature.

**Keywords:** Brazil; Ecological ICMS; Integral Protection Units.

### **INTRODUCTION**

The protected areas of Brazil are integrated by conservation units with greater recognition and visibility; these areas occupy 1,582,861 km<sup>2</sup> of Brazilian territory, available in 2,146 federal, state, and municipal conservation units (LIMA et al., 2020).

The system of conservation units in the State of Goiás is established by Law No. 14,247, of June 29, 2002, which addresses in the category of integral protection units the Ecological Stations, State Parks, Natural Monuments, and Wildlife Refuges, including restricting public visitation to these areas, with the aim of environmental preservation and conservation.

The State of Goiás, by virtue of Complementary Law (LC) No. 177 of August 24, 2022, allocates a portion of the Tax on Circulation of Goods and Services (ICMS) to municipalities that encompass Integral Protection Units within their territories. The municipality, under the LC, that receives the share, technically directed by the Municipal Participation Index (IPM), employs the funds in the promotion, protection, and preservation of the environment, directing them towards environmental education policies.

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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.

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## **DEVELOPMENT**

The protected areas of Brazil are integrated by Conservation Units with greater recognition and visibility. Such areas occupy the Brazilian territory of 1,582,861 km<sup>2</sup>, available in 2,146 federal, state, and municipal conservation units (LIMA, et. al, 2020).

The Conservation Units (UC) are integrated into the National System of Conservation Units (SNUC), with legal basis provided by Federal Law No. 9,985/2000, which addresses these units in twelve categories determined in two different groups: 'Integral Protection UC', which determines the preservation of biological diversity with indirect use through environmental research, and 'Sustainable Use UC', which harmonizes the conservation and use of natural resource rights (BRAZIL, 2000).

The group that deals with 'Integral Protection Conservation Units' includes Ecological Stations, Biological Reserves, National Parks, Natural Monuments, and Wildlife Refuges. Meanwhile, the group of Sustainable Use Conservation Units includes Environmental Protection Areas, Areas of Relevant Ecological Interest, National Forests, Extractive Reserves, Fauna Reserves, Sustainable Development Reserves, and Private Natural Heritage Reserves (BRAZIL, 2000).

The system of Conservation Units of the State of Goiás was initially established by State Law No. 14,247, of June 29, 2002, which addresses in the category of integral protection units the Ecological Stations, State Parks, Natural Monuments, and Wildlife

Refuges, including restricting public visitation to these areas, with the aim of environmental preservation and conservation (GOIÁS, 2002).

'Integral Protection Units' aim to maintain the state of conservation, not including human occupation, while safeguarding the interest of human needs through the exploitation of natural resources (MISATO, 2022).

Even with the establishment of such protected areas, the rapid process of environmental degradation in recent decades aimed at implementing actions to combat environmental devastation, for the protection of both fauna and flora. The implementation of public policies was extremely necessary for the protection of the environment, and the implementation of policies linked to taxation began in Scandinavian countries, such as Norway, Sweden, and Denmark (OLIVEIRA; ROCHA, 2020).

Brazil subsequently adopted such policies by the Union, States, and Municipalities, with the creation of the state-level 'ecological ICMS' being quite relevant for environmental protection, as provided by Article 158, sole paragraph, item II, of the Federal Constitution of 1988 (OLIVEIRA; ROCHA, 2020).

The 1988 Constitution, in its legal instrument, stipulates that 25% of the revenue from the tax on the circulation of goods and the provision of intermunicipal and interstate transportation and communication services - ICMS, must be transferred to the Municipalities, according to the criteria listed in the sole paragraph, items I and II of article 158 (BRAZIL, 1988).

The State of Goiás, with a territorial area of 340,086 km<sup>2</sup>, distributed across a total of 26 municipalities, with economic factors predominantly linked to livestock, commerce, agriculture, mining, manufacturing, timber, and metallurgy, has its main activity focused on agriculture, making the State a major exporter of grains and possessing one of the largest herds in Brazil (OLIVEIRA; ROCHA, 2020).

However, with the industrial expansion of the State, environmental sustainability factors are crucial for the preservation of the cerrado, with its numerous riches in biodiversity, which is to say, one of the richest biomes on the planet. With the promulgation made by the State of Goiás, through Constitutional Amendment No. 40, of May 30, 2007, the insertion of Article 107, paragraph 1, item III, in the state constitution occurred, which determined the distribution of tax revenues collected from

ICMS, with 5% allocated to the municipalities of Goiás for inspection, defense, recovery, and preservation of the environment, assigned according to the requirements provided by state law (GOIÁS, 2007).

Through State Complementary Law No. 90, of December 22, 2011, at the time regulated by Decree No. 8,147, of April 8, 2014, Article 107, § 1 of the state constitution established the percentages of the Municipal Participation Index - MPI, in the distribution of ICMS revenues.

Currently, the definition of the calculation of the Municipal Participation Indices - MPI, is governed by Complementary Law No. 177, of August 24, 2022, as determined in Article 2, Section III, Subsection "c", regulated by § 1 of Article 107 of the Constitution of the State of Goiás, according to the amendments to its sections by Constitutional Amendment No. 70, of December 7, 2021.

In the aforementioned legal provision, the distribution of the ICMS portion belonging to the municipalities is foreseen with 5% (five percent) allocated to the environment, following the criteria set forth in Section IV, articles 11 to 15 of the legal instrument. However, the assessment of the requirements present in the determined criteria is carried out by SEMAD - State Secretariat for the Environment and Sustainable Development, which annually sends to the Deliberative Council of Municipal Participation Indices/COINDICE ICMS the list of compliance with the criteria met by each municipality, in order to calculate the 'Index for Ecological Criteria' (OLIVEIRA; ROCHA, 2020).

The implementation of the Ecological ICMS in the State of Goiás, which has been occurring since 2013, aims at the protection, preservation, and promotion of the environment, significantly increasing the income of municipalities that suffer from soil restrictions, with the objective of making investments in the Goiás municipalities that meet the criteria set by the legislation.

## **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 especially 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 contemplated 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 covered by the monetary participation index (IPM) of the Ecological ICMS effectively deliver environmental practices for the protection, promotion, and preservation of integral protection units.

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