



Newsletter
Environmental and Tax Practice Group

New Green Taxes in the State of San Luis Potosí

In response to the growing impact of climate change, Mexican state governments have intensified the adoption of public policies that include “**ecological taxes**” to mitigate and adapt to its adverse effects. These taxes, also known as “**green taxes**,” have become a part of such mitigation and adaptation.

Based on monitoring and compliance with the maximum international agreement on environmental protection (the Paris Agreement), on December 18, 2023, the government of the State of San Luis Potosí included in its revenue law a new tax for the “Emission of Greenhouse Compounds and Gases into the Atmosphere” in said State (the “Green Tax”). Its effective date and applicability were originally stipulated for April 1, 2024. However, through a decree dated March 26, 2024, the deadline was extended until June 10, 2024.

The tax will be applicable and enforceable for entities that are considered fixed sources of state jurisdiction, that emit emissions, particles, compounds and greenhouse gases (GHG) into the atmosphere within the territory of the State of San Luis Potosí. Emissions must be declared on the 17th of each month and annually (March 31st), using the formats established by the Secretary of Finance of the State of San Luis Potosí.

The amount to be paid by approximately 36 companies from the State will be determined by applying a fixed fee of 8.5 times the daily value of the UMA (Unit of Measurement and Update) for each ton of compounds and gases emitted into the atmosphere by fixed sources within the State, seeking to allocate the funds to climate change, pollution and environmental balance adaptation programs.

It is important to note that while the Supreme Court of Justice of the Nation (SCJN) has already validated

the fixed quota mechanism and gas conversion, the truth is that in the specific case, the fixed quota is significantly higher than those already analyzed by the SCJN and those imposed in other states. This could lead to certain industries that could operate with controlled prices actually being affected in their margins.

On the other hand, it is questionable to limit enabling the finance department to issue rules for granting incentives without expressly recognizing mechanisms for reducing the tax base, either through investments in technology, clean energy, or compensation mechanisms.

Due to the above, we consider that there is the possibility of appealing its applicability by filing an indirect amparo trial, for breaching constitutional, fiscal and environmental principles. For which it would have a term of 30 business days from the effective date to file an amparo proceeding.

At Sánchez-Devanny, we have a team highly experienced in this matter. We can gladly provide more information and answer your particular questions to ensure an adequate internalization of costs and incentives when navigating this new legal obligation.

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