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Having an Impact Without Causing an Impact: Tax Exempt Organizations Going Green.

The debate on whether human activity has an impact on global warming is largely over. The scientific consensus is that human activity produces substantial greenhouse gas (GHG) emissions that cause or contribute to global warming. GHG—primarily carbon dioxide (CO₂)—is emitted by every business, operation, and individual on the planet. As such, everyone can help reduce GHG emissions.

Companies are beginning to see corporate social responsibility as a growth opportunity rather than merely a regulatory compliance effort. Many large businesses are on top of the curve and have implemented voluntary initiatives in advance of governmental regulations to cut GHG emissions. As champions of worthy causes, exempt organizations are uniquely situated to exercise leadership in the fight against global warming. Many universities have already initiated voluntary GHG reduction programs. Thus far, 547 colleges and universities have signed the American College and University Presidents Climate Commitment—a voluntary program providing a framework and support for America's colleges and universities to go climate neutral by eliminating GHG emissions over time. A number of rather simple measures can be implemented to help cut GHG emissions and environmental impacts in general. Taking advantage of these initiatives and being proactively “green” has both financial and environment advantages. Here are some things to consider:

- **Calculate Your Carbon Footprint:** Knowing your “carbon footprint”—*i.e.*, how much GHG is emitted from your organization's operations—is the first step. Several websites have carbon footprint calculators. Conservation International (<http://www.conservation.org>) offers both carbon and eco footprint calculators. The EPA's carbon calculator (<http://www.epa.gov/cleanenergy/energy-resources/calculator.html>) converts GHG emission savings into familiar everyday terms to illustrate the magnitude of your GHG reduction efforts. Online calculators are simple to use: just plug in the information and the calculator will do the rest. For more complex operations and facilities with multiple GHG emission sources—such as hospitals and universities—several consulting firms offer economically-efficient sustainability (or “carbon foot-printing”) audit services. Such audits identify GHG emission sources, calculate the facility's carbon footprint, and include specific options and recommendations for reducing GHG emissions. After the organization has calculated its carbon footprint, it can establish achievable goals for reducing its carbon footprint through various onsite (*e.g.*, reduction) and offsite methods (*e.g.*, creating or investing in carbon sinks—areas that consume or capture CO₂ rather than emit it).
- **Become Energy Efficient:** Using less energy means emitting less GHG into the atmosphere. Many simple things can be implemented in an office setting to reduce energy consumption and GHG emissions, including: using natural light (when available), switching to energy efficient lighting, installing light-switch sensors which automatically shut off lighting in unoccupied offices and conference rooms (or requesting employees to turn off their lights when leaving for extended periods), and plugging computers and personal electronic devices into power strips that can easily be shut off by employees. A recent energy audit by one company in Asia found that by simply removing one out of every three fluorescent tube lights—about 1,300 in all—the company would trim its GHG emissions by 18,000 pounds per year. EPA estimates that replacing *one* incandescent bulb with an energy efficient compact fluorescent bulb will save half a ton of CO₂ over the life of the bulb. Informative internet sites dedicated

to energy conservation include EPA's Energy Star Program (<http://www.energystar.gov>) and The Consortium for Energy Efficiency's site (<http://www.cee1.org>).

- **Implement a Smart Paper Policy:** For most office-type settings, paper consumption and disposal comprises the largest percentage of an organization's overall carbon footprint. American businesses use over 21 million tons of paper annually. The average office worker uses 10,000 sheets of paper each year, totaling more than 4 trillion sheets, most of which is used for printing or copying. An organization can significantly reduce its carbon footprint by implementing a "smart" paper policy, which may include: setting printers and copiers to print two sided; avoiding printing electronic mail; using recycled paper, and recycling used paper. As compared to virgin paper, recycled paper requires about 60% less energy, generates approximately 95% less air pollution, and (on a per ton basis) saves 17 trees and 7000 gallons of water. For more information on smart paper policy strategies, see <http://www.nrdc.org/cities/living/paper/bintro.asp>.
- **Drink Tap Water:** Americans have an insatiable appetite for bottled water, although filtered tap water is as good (if not better) in many locations (including New York City). About 1 billion pounds of CO₂ is emitted annually in producing the 28 billion single-use plastic water bottles purchased in the US. The vast majority of these single-use containers end up in landfills and incinerators, adding further to GHG emissions. Install filters at the facets in your offices and around your facilities and encourage employees to drink tap water using reusable containers—*e.g.*, glasses, cups and reusing the single-use water bottle. It is easy, it saves money, and it helps reduce your carbon footprint.

The above list is just the tip of the iceberg on ways for exempt organizations to reduce their carbon footprint. Even a slight change in operation can lead to significant long-term reductions in environmental impact. To keep abreast of the ever-changing world of green initiatives, subscribe to a free on-line "greenwire," such as CRSWire—the corporate social responsibility newswire—(<http://www.crswire.com>).

Aside from the environmental benefits, green initiatives reduce overhead and operational costs, increase employee morale, attract and retain the best talent, and are a good source of PR. Going green may also open doors to funding opportunities. Many corporate donors and government grant programs include requirements that donation/grant recipients have certain "green" programs or meet certain sustainability standards.

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