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illiam F. Fox, en su artículo [*The Influence Of Autonomous Vehicles On State Tax Revenues*](http://www.ntanet.org/NTJ/73/1/ntj-v73n01p199-234-Influence-Autonomous-Vehicles-on-State-Tax-Revenues.html) (National Tax Journal, March 2020, 73 (1), 199–234) nos enseña: “*A new mobility regime of fleet-owned, autonomously operating, electric vehicles is on the horizon beginning during the next decade. The regime structurally transforms how mobility is provided, significantly alters the tasks performed by related employees, and has important tax revenue implications. States linked their transportation taxes to fossil fuels, number of vehicles, and number of drivers. They are likely to see significant revenue declines in coming years with movement to electric vehicles, reduction in the number of vehicles, and decrease in drivers and the associated licenses and penalties. The losses stem from underlying changes in these tax bases, but the timing of the losses depends on the interval during which the new regime develops. Simulations for six states estimate that revenue reductions could range between 2 and 9.2 percent of total revenues and 60 percent or more of transportation revenues once AVs are fully adopted. The losses rise with the relative roles that transportation taxes play in total taxes and the relative contribution of taxes on fuel versus on vehicles. Losses are smaller if states impose an electric vehicle tax. Losses occur sooner if AV adoption happens more quickly and are greater if fewer AVs are needed to replace the existing vehicle fleet. Finally, transportation revenues are generally more inelastic than aggregate revenues, so relative declines in transportation tax revenues are occurring even before the population transitions to AVs. ―States currently have a window to reform their tax structures prior to the transitions described here. Options, which are not mutually exclusive, include imposing the sales tax (or a gross receipts’ tax) on mobility, levying a VMT tax, and imposing congestion charges. Adoption of new tax structures will be easier if done before vested interests get established and will allow public and private sector decision makers to best understand the incentives that they will confront*.”

Son muchos y muy diversos los casos en los cuales los avances científicos van a erosionar las bases tributarias. En países como el nuestro, deficitarios, las reformas tributarias son frecuentes, exasperando cada vez más a la población, a la que se ha rodeado de múltiples impuestos, dificultando su bienestar. Un problema serio es no saber cuánto sería el aporte adicional si pagaran los que teniendo capacidad contributiva actualmente están refugiados en el sector informal.

En realidad, no parece que Colombia tenga una política tributaria de largo plazo. Más bien creemos que se obra ante la emergencia, con una improvisación que explica la falla que ha resultado al tratar de aplicar ciertas leyes.

Los contadores públicos deben analizar y discutir más públicamente los impuestos del país. Dedicarse a conocer sus intríngulis no es suficiente para ayudar efectivamente a la comunidad a la cual pertenecen.

*Hernando Bermúdez Gómez*