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## The Research on Influence of Tourism Economy and Environment Based on Environmental Taxation

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# The Research on Influence of Tourism Economy and Environment Based on Environmental Taxation

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**Abstract.** China's tourism economy has developed rapidly, which has promoted the further development of the social economy. However, in the course of development, it has also brought about certain tourism ecological environment problems. In order to develop the tourism economy more effectively, the collection and implementation of environmental taxes has become an effective means of economic regulation. Environmental tax has a positive impact on tourism economy and tourism eco-environmental effects. Under such a background, we will vigorously promote the complete environmental tax system, increase law enforcement, eco-environmental protection, eco-friendly tourism product construction, and ecological protection propaganda. Promote the harmonious development of the tourism economy and the tourism ecological environment, and realize the unification of the economic and ecological benefits of the tourism industry.

## 1. Introduction

Tourism has become an important pillar industry of China's national economy. The development of tourism economy has promoted consumption and achieved economic benefits. The tourism economy has positive and negative effects on the tourism ecological environment. However, in the process of development, its negative effects are relatively large, bringing a series of ecological and environmental problems that must be taken seriously. The formulation and implementation of environmental taxes will have a certain impact on the tourism economy and the ecological environment. A subsection

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## 2. The Development of China's Tourism Economy

Since the development of China's tourism industry, it has experienced four major stages: start-up, growth, expansion and comprehensive development. The tourism economy has brought huge influences in



economic, social, cultural and environmental aspects, and has become an important driving force for stimulating domestic demand and promoting economic development. In recent years, China's tourism industry has flourished, the total number of tourists has grown rapidly, the total tourism revenue has continued to increase, and it has continued to rise. Tourism consumption has also shown a rapid growth with the increase in the number of residents and the increase in disposable income. (Shown in Table-1).

**Table 1.** Overview of the development of China's tourism industry from 2012 to 2016

years	Total number of people (100 million person-time)	Growth rate (%)	Total tourism revenue (trillion yuan)	Growth rate (%)	Tourism consumption (trillion yuan)	Growth rate (%)
2012	29.57	12	2.59	15.2	2.27	17.6
2013	36.11	10.3	2.95	14.4	2.63	15.7
2014	32.62	10.7	3.73	26	3.03	15.4
2015	40	10.5	4.13	11	3.42	13
2016	44.4	11	4.69	13.6	3.94	15.19

As shown in Table-1, China's tourism industry has developed rapidly, and the number of tourists has increased. From 29.57 million in 2012 to 4.44 billion in 2016, it has increased by 50%. The total tourism revenue continued to grow, reaching 2.59 trillion yuan in 2012 and 14.0% in the same period of 2013. The highest growth rate in 2014 was 26%.

In 2014, the total tourism revenue was 3.73 trillion yuan. In 2015, it increased by 0.4 trillion yuan compared with 2014. The growth rate of growth rate narrowed by 15 percentage points. In 2016, the total tourism revenue was 4.69 trillion yuan. High innovation. Tourism consumption is mainly concentrated in catering, accommodation, transportation, tickets, entertainment, shopping and other tourism consumption. Tourism consumption is also growing, from 2.27 trillion yuan in 2012 to 3.94 trillion yuan in 2016, an increase. 1.67 trillion yuan, an average annual increase of 0.334 trillion yuan, with an average annual growth rate of 15.38%.

### 3. The Impact of the Development of Tourism Economy on the Tourism Ecological Environment

The ecological environment is an important foundation for the sustainable development of tourism and the most fundamental guarantee for tourism products. The main attraction of the tourism industry is the beautiful natural scenery, unique landscape, rich customs and traditions. History and culture. The tourism eco-environment system is rich in biodiversity, cultural diversity, landscape diversity, functional diversity, architectural diversity, traffic diversity, and diversity of choices. This kind of system has certain stability and adaptability after practice and long-term precipitation. If the development of tourism economy breaks down its evolution law and system balance, it will bring certain problems to the ecological environment. Emphasis and governance, if this continues, will make the tourism economy unattractive.

The rapid development of tourism economy has brought certain influence to the tourism ecological environment, and has produced certain tourism eco-environment effects, including positive effects and negative effects.

On the one hand, the development of the tourism economy depends on the ecological environment. If the development is properly protected, it will further create and maintain a good ecological environment. Because of the economic benefits of tourism, more financial support can be invested in the ecological environment, and there is a positive protection for the ecology. On the other hand, in actual development, due to the blind development of most operators, the construction of large-scale civil engineering, and the lack of environmental awareness of tourists, the ecological environment is destroyed and the fragile ecological environment is affected.

### *3.1. Malicious plunder and pollution of natural resources*

The development of the tourism economy will cause certain pollution and damage to the ecological environment. The development of tourism resources is actually a plunder of natural resources. If the protection measures are unfavorable, development and construction, tourist visits, etc. will cause natural resources. Certain pollution, including air, landscape, vegetation, water, cultural relics, historical buildings, etc., have some damage. If the protection management measures are not properly implemented, the development of the tourism economy will cause the construction of the scenic spot to invade the cultivated land, destroy the grassland, deforestation, destroy the vegetation, change the river channel, etc., thus destroying the local ecological environment system.

### *3.2. Developmental damage to the original ecology*

The development of the tourism economy needs to rely on the ecological environment. On this basis, it must be equipped with the necessary tourism infrastructure and service facilities. In the course of such development, construction and management activities, The construction of scenic spots lacks scientific and rational planning, ignoring the principle of equal emphasis on development and protection, building houses in the tourist areas, deforesting and opening roads, building ropeways and various sightseeing facilities, etc., causing tourist attractions to occupy the original ecological environment.

The system makes its operation unbalanced, causing environmental pollution and ecological damage. In the management of scenic spots, many places blindly pursue large-scale construction of scenic spots, blindly expand the scope of tourist areas, corresponding management, energy cannot keep up, drainage systems, garbage disposal facilities, etc. are imperfect, resulting in waste of resources, occupying the original The ecological environment protection zone has caused serious damage to the local ecological environment.

### *3.3. Ecological damage caused by tourism behaviors*

This mainly refers to the negative effects of tourists on the tourism ecological environment due to lack of environmental awareness, such as traffic pollution and atmospheric pollution.

Dyeing, waste gas pollution, water pollution, garbage pollution, soil pollution, waste of resources, etc., all interfere with the original ecosystem and cause damage to the natural environment and human landscape. The influx of tourists will also cause congestion in various scenic spots and overloading of infrastructure, resulting in excessive consumption of materials and energy, and pollution and damage caused by various uncivilized behaviors of tourists, which will damage the ecological environment in the scenic area. Serious damage to the quality of the environment and the attractiveness of the scenic area.

## **4. The impact of environmental taxes on tourism economy and ecological environment effects**

The rapid development of the tourism economy has brought about certain negative effects on the tourism ecological environment. If the ecological environment deteriorates, it will in turn inhibit the tourism economy, hinder the development of the tourism economy, and bring more protection to the ecological environment. Governance costs. The collection of environmental taxes is of great significance to the development of the tourism economy and the protection of the tourism ecological environment.

### *4.1. China's environmental tax system Environmental tax is the main internal environmental tax system*

To protect the environment, a tax that is imposed on specific actions of pollution and environmental damage, internalizes the social costs of environmental pollution and ecological damage into production costs and market prices, and then allocates environmental resources through market mechanisms. An economic means.

The main purpose of environmental tax is to use economic means to regulate and control the environmental behavior of enterprises, so that enterprises can bear corresponding costs for environmental pollution damage caused by sewage. Since 2007, China has been conducting

environmental tax research, and has actively studied environmental protection tax through environmental tax pilots and environmental taxation. After nearly 10 years, the People's Republic of China Environmental Protection Tax Law was passed in December 2016, 2018 1 It will be officially implemented on the 1st of the month. The environmental taxes collected mainly include air pollutants, water pollutants, solid wastes and noise. The implementation of environmental taxes will prompt enterprises to face environmental problems and adjust the product structure to ultimately protect the ecological environment.

In addition to independent environmental taxes, there are many direct or indirect taxes to protect the environment and ecology, and the environmental taxes related to the tourism economy, in addition to the above various environmental protection tax and regulation systems, there are many taxes related to the protection of the tourism environment. For example, the local government collects land tax for tourists' scenic spots and tourists' consumption tax. These laws, regulations, taxes, etc. jointly build a tourism economic environmental tax system, effectively protect the tourism ecological environment, and reduce the noise and water sources caused by the operation of the park's scenic spots. Pollution and destruction of air, vegetation, forests, solid waste, etc., to achieve the positive effects of the tourism ecological environment.

#### *4.2. The impact of environmental taxes on tourism economy and ecological environment effects*

The development of tourism economy inevitably consumes and destroys tourism resources and ecological environment. However, tourism economy is an important industry that stimulates domestic demand and expands consumption. Environmental tax is used as a profit adjustment mechanism and economic means in tourism economy. It is mainly reflected in its impact on tourism eco-environmental effects, regulating the tourism economy and tourism eco-environmental benefits, and can effectively promote the improvement of tourism eco-environment. Its effective implementation will promote the tourism industry to obtain economic benefits and eco-environmental benefits.

The implementation and application of environmental tax in the tourism economy will have a certain impact on the economic benefits of tourism and the benefits of ecological environment. This influence is mainly reflected in its impact on tourism prices.

The economic benefit of environmental tax refers to the income brought by the development of tourism economy after the implementation of environmental tax; the ecological environmental benefit of environmental tax refers to the goal of achieving ecological environmental protection and pollution control objectives or improving the quality of ecological environment after the implementation of environmental tax. The implementation and effects of environmental taxes mainly depend on the response energy, cost increase and the elasticity of tourists' demand for tourism prices. The environmental tax is mainly for collecting fees from polluting enterprises. The increase in cost will inevitably lead to changes in tourism prices. The main factor affecting the impact of changes in tourism prices on consumer demand is demand elasticity.  $EP = (\Delta Q/Q) / (\Delta P/P)$ , When  $EP > 1$ , the demand elasticity is large, indicating that tourists are more sensitive to price changes caused by taxation. The impact of tourism price on demand is large, which means that the price rise will cause the tourism demand to decrease sharply, which will affect Tourists' consumption demand, eco-environmental benefits increase while economic benefits are relatively reduced; when  $EP < 1$ , it means that the price has little impact on demand, tourists are not sensitive to price changes caused by taxation, and the price of tourism rises. Will not cause a large change in demand. Different from other consumption such as daily consumer goods, tourism consumption is non-essential, mostly leisure consumption. Most tourists are not sensitive to price changes, and their demand price elasticity is small. Therefore, the impact on tourism prices due to the implementation of environmental taxes has little impact on tourism demand. In some scenic spots, there may be economic benefits that will affect the tourism economy in the short term, so that its growth rate will slow down, but in the long run. Seen, the environmental tax will improve the tourism ecological benefits, which provides the basis for tourism economic security and long-term development to a certain extent. The environmental tax will ultimately promote the unification of the tourism economy and the tourism ecological environment effect.

## **5. Suggestions on developing tourism economy and improving the effect of tourism ecological environment based on the background of environmental tax**

The basis of tourism economic development is natural resources, ecological environment, historical culture, folk customs, etc. These resources are highly ecological, some are non-renewable, and man-made damage will cause great harm to them. We should improve the environmental tax system, increase law enforcement, pay attention to ecological environmental protection, build eco-friendly tourism products, strengthen ecological protection and publicity, and achieve harmonious development of tourism economy and tourism ecological environment.

### *5.1. Improve the environmental tax system and increase environmental protection*

A sound policy system and environmental protection legislation guarantee are the basis for realizing the eco-environment effect of tourism. Under the current situation that the basic taxation system for environmental protection tax has been clarified, the management department should improve the environmental tax system through local governments, tourism enterprises, and tourism entities. The collection of environmental taxes will increase the cost of illegal activities and protect the tourism ecological environment from policies and systems. In view of the current environmental protection tax regulations that are not conducive to pollution reduction and environmental protection, further reforms and improvements are not limited to the control of environmental pollution such as garbage, water, air, etc., such as the complete environmental tax system, the improvement of various environmental protection legislation, and the identification of each Environmental protection regulations, strengthen environmental protection propaganda, and use scientific and technological means to achieve environmental protection programs, thereby promoting the healthy and orderly development of the tourism economy. In actual work, all administrative departments should increase environmental protection law enforcement, find problems and solve problems in a timely manner in the law enforcement process, so that taxation and other policies can be strictly enforced according to law, so that various illegal acts are severely punished, thus ensuring that tourism can be realized. Economic and ecological benefits.

### *5.2. Paying attention to ecological environment protection and promoting harmonious development of tourism and ecology*

A good ecological environment is the basis for the existence and development of the tourism economy. It is necessary to firmly establish the concept of ecological protection. It cannot unilaterally pursue the economic benefits of tourism and ignore the ecological economy. It is necessary to strengthen the protection of the tourism ecological environment, develop tourism from the perspective of ecological and environmental benefits, dig deep into ecotourism resources, coordinate the relationship between tourism development and ecological environment, protect natural resources, natural villages, traditional culture and ecological environment, and protect And inherit folk culture and folk art, regional characteristics and traditional features. While developing the tourism economy, we will ensure the development of tourism eco-environmental benefits. It is necessary to pay attention to the protection of the ecological environment and promote the harmonious development of tourism and ecology. Detailed planning of scenic spots in the scenic area of the park will avoid damage to existing vegetation, natural resources, water resources, etc., and avoid areas with weak ecological environment, and try to maintain the original resource characteristics in the scenic area. Plan the use of water resources in the scenic area to prevent the water from polluting the water.

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